



SATBAYEV
UNIVERSITY



SUSTAINABLE
DEVELOPMENT
GOALS

CLIMATE STRATEGY

PREFACE

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3 INTRODUCED 16.01.2026

4 INITIAL REVIEW DATE 2030 year

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LIST OF MAIN ABBREVIATIONS

IFRS – International Financial Reporting Standards.

NDC – Nationally Determined Contribution.

SDG PMO – Sustainable Development Goals Project Management Office.

TS – Teaching Staff.

UN SDGs – United Nations Sustainable Development Goals.

CAPEX – Capital Expenditure.

CCUS – Carbon Capture, Utilization, and Storage.

ESG – Environmental, Social, and Governance.

GHG Protocol – Greenhouse Gas Protocol.

LDAR – Leak Detection and Repair.

TCFD – Task Force on Climate-related Financial Disclosures.

GLOSSARY OF KEY TERMS

Greenwashing – a form of unfair corporate positioning where declared commitments or environmental benefits of projects (e.g., immediate achievement of carbon neutrality) are unsubstantiated, not supported by financial plans, and lack verified data.

Greenhouse Gas (GHG) Inventory – the process of quantifying, monitoring, and documenting the volumes of greenhouse gas emissions from sources and their removals by sinks for a specific reporting period in accordance with established standards (ISO 14064-1, GHG Protocol).

Climate Adaptation – the process of adjusting an organization's infrastructure, operational processes, and strategies to actual or expected climate conditions and their consequences in order to minimize damage or exploit potential beneficial opportunities.

Climate Change Mitigation – a set of technological and managerial measures aimed at mitigating the consequences of climate change, reducing energy consumption intensity, reducing absolute greenhouse gas emissions, or increasing their absorption.

IFRS S1 "General Requirements for Disclosure of Sustainability-related Financial Information" – an international standard developed by the International Sustainability Standards Board (ISSB). It requires entities to disclose information about all material sustainability-related risks and opportunities, based on the principle of financial materiality (assessing the impact of ESG factors on the entity's activities, cash flows, access to finance, and cost of capital). Information disclosure is structured around four core pillars inherited from the TCFD recommendations: governance, strategy, risk management, and metrics and targets.

IFRS S2 "Climate-related Disclosures" – a thematic international ISSB standard applied in conjunction with IFRS S1. It establishes requirements for disclosing information on physical and transition climate risks, climate-related opportunities, and the climate resilience of an entity's strategy. The standard mandates the calculation and disclosure of absolute gross greenhouse gas emissions for Scope 1, Scope 2, and Scope 3 in strict accordance with the GHG Protocol standard.

Greenhouse Gases (GHG) – gaseous constituents of the Earth's atmosphere, both natural and anthropogenic, that absorb or emit infrared radiation. These include CO₂, CH₄, N₂O, and others.

Transition Climate Risks – risks to an organization's financial stability and operational continuity associated with the global and national transition to a low-carbon economy.

Students (Learners) – individuals mastering educational programs of higher and (or) postgraduate education. Within the framework of this Strategy, this term encompasses students of all levels (bachelor's, master's, doctoral programs) enrolled at Satbayev University.

TCFD Recommendations – a global conceptual framework for disclosing climate-related financial information. The recommendations prescribe organizations to disclose information across four key thematic areas: governance, strategy (including climate scenario analysis), risk management, and metrics and targets. The methodology requires assessing the impact of physical and transition climate risks, as well as climate opportunities, on the financial position of the business. Currently, the TCFD architecture is fully integrated into the international ISSB standards (IFRS S1 and S2), and therefore, monitoring functions have been transferred to the IFRS Foundation. Nevertheless, the TCFD structure remains the baseline methodology for the University's stakeholders, rating agencies, and for assessing the climate resilience of credit portfolios.

Carbon Neutrality – a state in which an organization compensates for the residual emissions of all material greenhouse gases in CO₂e (Scope 1, Scope 2, and mandatory material categories of Scope 3 under the standard) through carbon offsets (both avoidance and removal) after fulfilling an emissions reduction plan. Unlike Net Zero, it does not require a 90% physical reduction from the base year. It requires the implementation of a mitigation hierarchy – reduction first, followed by compensation; in corporate practice, it is considered an achievable intermediate stage towards Net Zero.

Net Zero Greenhouse Gas Emissions (Net Zero) – a science-based long-term goal requiring a reduction of all greenhouse gas emissions in CO₂e (Scope 1, Scope 2, Scope 3) by at least 90% from the base year level (the global SBTi benchmark is by 2050) in accordance with the SBTi Corporate Net-Zero Standard. The remaining emissions cannot be covered by conventional offsets but are subject to mandatory neutralization exclusively through mechanisms of permanent carbon removal from the atmosphere and its long-term storage.

Physical Climate Risks – risks of damage to infrastructure and to the continuity of an organization's operations associated with the physical impacts of climate change. They are subdivided into acute and chronic risks (according to the TCFD).

Carbon Dioxide Equivalent (CO₂e) – a universal unit of measurement used to compare the emissions of various greenhouse gases based on their global warming potential. According to the GHG Protocol and the IPCC, calculating CO₂e allows equating the impact of all major greenhouse gas groups (including methane CH₄, nitrous oxide N₂O, hydrofluorocarbons, perfluorocarbons, sulfur hexafluoride SF₆, and nitrogen trifluoride NF₃) to a single denominator – the impact of one ton of CO₂ over a 100-year period (GWP100). The use of CO₂e is mandatory for an accurate emissions inventory across all three scopes (Scope 1, Scope 2, Scope 3).

B2B (Business-to-Business) – an economic and technological interaction model where the provider and customer of products, services, or intellectual property are legal entities (companies, financial institutions, government organizations), rather than end individual consumers. Within the framework of this Strategy, this format describes the commercialization of the University's academic and research expertise, aimed at providing technological and methodological support for the ESG transformation of the corporate sector.

ESG – factors and criteria of an organization's sustainable development, encompassing environmental, social, and governance aspects of its activities, including those related to operational, academic, and research operations. ESG factors can significantly impact an organization's long-term sustainability, financial performance, reputation, and ability to create value for society and the economy.

Scope 1 (Direct Emissions) – greenhouse gas emissions from stationary and mobile sources that are owned or under the direct operational control of the organization (including fuel combustion in boilers, fleet operations, and refrigerant leaks).

Scope 2 (Indirect Energy Emissions) – greenhouse gas emissions resulting from the generation of purchased or acquired electricity, heating, cooling, and steam consumed by the organization (according to the GHG Protocol Corporate Standard classification).

Scope 3 (Other Indirect Emissions) – all other indirect greenhouse gas emissions, excluding Scope 2, that occur in the organization's global value chain, including both upstream (suppliers) and downstream (consumers/waste) activities.

INTRODUCTION

Given the national commitments of the Republic of Kazakhstan towards the progressive decarbonization of its economy and the achievement of carbon neutrality by 2060, systematic climate governance and transparent non-financial reporting are becoming strategic priorities for Satbayev Kazakh National Research Technical University NJSC. In the context of the transformation of the global and national economies, and the gradual intensification of climate change impacts, the role of higher educational institutions is significantly shifting. Modern universities are evolving from traditional knowledge-transfer centers into key institutional drivers of sustainable development and ESG. For Satbayev Kazakh National Research Technical University NJSC (hereinafter referred to as the University, Satbayev University), as the country's leading technical university, this role holds a multiplier effect.

The main climate contribution of the University lies not only in reducing its own carbon footprint but also in forming an "intellectual lever" – training a new generation of specialists, developing applied technologies, and building competencies that will become the foundation for the decarbonization of the national economy.

The Climate Strategy for the period of 2026–2030 serves as a foundation for building an effective model of corporate climate control and governance, reporting, and preventive climate risk management. The Strategy, among other things, aims to ensure the University's business continuity, enhance its international competitiveness, further integrate ESG disciplines into academic processes, and establish a robust climate data architecture. The comprehensive implementation of these areas will significantly increase the University's readiness for the subsequent transition to the stage of physical decarbonization of processes and infrastructure.

Holding the status of a national university, Satbayev University views the implementation of this Strategy as the direct execution of a state objective to ensure the country's technological and human resource sovereignty amid the energy transition.

The Strategy was developed taking into account the macroeconomic context and regulatory processes of the Republic of Kazakhstan. It is based on national decarbonization plans enshrined in the Strategy for Achieving Carbon Neutrality of the Republic of Kazakhstan until 2060, as well as on international standards for non-financial information disclosure, such as the standards of the International Sustainability Standards Board (IFRS S1 and S2) and the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

At the same time, considering the specifics and scale of the educational institution's activities, the University is not subject to mandatory state climate regulation. The implementation by the University of best practices in detailed greenhouse gas accounting and climate information disclosure is strictly voluntary. This strategic move positions Satbayev University as a leader in corporate transparency within the higher education sector in Central Asia and creates a unique institutional foundation for educating students through practical case studies.

A natural outcome of institutionalizing climate governance will be the strengthening of the University's positions in global academic rankings. Specifically, transparent climate reporting and the integration of ESG disciplines are key criteria in the methodology of the QS World University Rankings: Sustainability. Confident positioning in this ranking bolsters the University's international prestige and serves as an independent marker of high-quality corporate governance, opening additional access to advanced international partnerships and pools of targeted climate and grant financing.

The Strategy encompasses nine detailed focus areas, the implementation of which will ensure the formation of an adaptive, carbon-conscious, and competitive ecosystem at Satbayev University up to the year 2030.

STRATEGIC APPROACH TO TARGET SETTING IN DECARBONIZATION AND CARBON NEUTRALITY

Satbayev University's long-term goal is to achieve carbon neutrality by 2030.

A fundamental and critical aspect of the current stage of ESG practice development at Satbayev University is a pragmatic, scientifically rigorous, and financially responsible approach to adopting long-term quantitative and other commitments. Large-scale climate modernization of the energy perimeter, which includes the historical building stock, energy-intensive research institutes, and educational-research laboratories, requires conducting a preliminary technological audit, pre-investment design, and significant capital expenditures. Infrastructure investments must be strictly synchronized with the procedures of state planning and state property management.

Taking into account the objective budget constraints characteristic of the initial stage of ESG transformation, the focus of this Strategy for the 2026–2030 period is shifted from immediate, large-scale infrastructure capital investments and rigid climate commitments toward developing the institutional base and building climate governance.

The accelerated adoption of rigid public emission reduction targets (Net Zero) without long-term monitoring of the energy consumption profile and confirmed financing sources for modernization (CAPEX) carries significant reputational risks, including greenwashing risks. Responsible corporate governance dictates that any quantitative climate commitments must be backed by a meticulously calculated financial model.

Therefore, the University plans to develop and approve a separate Decarbonization Strategy in 2028–2029. This will ensure synchronization with the updated NDC targets of the Republic of Kazakhstan; furthermore, the allocated time window will allow the University to institutionalize its readiness for state green financing programs and attract external targeted grants and concessional loan financing.

MISSION, GOAL, AND BASIC PRINCIPLES OF THE STRATEGY

Strategy Mission. To ensure the systematic preparation of the University for achieving carbon neutrality by 2030 and to strengthen its position as a leading research and educational hub in Central Asia, generating engineering talent and applied technologies for a just energy transition, sustainable subsoil use, and climate adaptation.

Strategy Goal. To create the organizational, informational, methodological, educational, and human resource foundation for systemic corporate climate governance and the integration of ESG competencies into the University's operational, academic, and research activities, thereby ensuring institutional readiness for the subsequent decarbonization of processes and infrastructure.

The implementation of the Strategy's Goal is carried out through the existing Sustainable Development Goals Project Management Office (SDG PMO), which serves as the central coordinating mechanism.

Basic Principles:

1. **Inclusive Academic Engagement.** Successful decarbonization and responding to climate risks are impossible without transforming the corporate culture. The University encourages and systematically supports the climate initiatives of students and the teaching staff, ensuring the integration of sustainable development principles into all levels of managerial and academic decision-making.

2. **State Priority and National Significance.** The Strategy's initiatives and the University's activities in the ESG and climate sphere are implemented in accordance with the priorities of the state policy of the Republic of Kazakhstan in the field of climate, energy transition, and sustainable development, with a priority on utilizing state green financing mechanisms and higher education support programs.

3. **Technological Pragmatism.** The University does not abandon traditional industrial competencies but creates new interdisciplinary knowledge and innovations necessary to ensure a smooth, economically viable energy transition.

4. **Transparency.** Consistent and open disclosure of information regarding climate risk management and the carbon footprint is ensured in strict accordance with international standards and the legislation of the Republic of Kazakhstan.

5. **Evidence-Based Approach.** The management of the climate agenda, risk assessment, and future planning of capital-intensive activities to reduce the carbon footprint are carried out exclusively on the basis of scientifically grounded datasets on greenhouse gas emissions and identified climate impacts of a physical and transitional nature.

6. **Ecosystem Partnership.** The University acts as a platform for the transfer of technologies and competencies. The development of climate initiatives is carried out through the formation of strategic partnerships and alliances with the corporate sector, government bodies, the international expert community, and development institutions.

7. **Responsible Transition and Climate Justice.** The promotion of decarbonization, climate strategies, and new technological solutions is invariably based on fundamental principles of ethics and high social responsibility. The University recognizes that the global energy transition must be just, in no way exacerbating socio-economic inequality. The University's innovative, research, and educational efforts are directed, among other things, at mitigating the negative social and economic consequences of climate transformations.

8. **Institutional Accountability and Financial Prudence.** Managing the climate agenda is not an isolated process but is integrated into the University's overall corporate governance and risk management architecture. Any public climate commitments, targeted emission reduction metrics, and planned capital-intensive projects are evaluated through the lens of their long-term financial sustainability and are subject to strict multi-level monitoring. The University acknowledges its responsibility to the state, society, and partners for the completeness and accuracy of disclosed non-financial reporting, excluding any forms of unfair positioning (greenwashing).

FOCUS AREA 1. CORPORATE GOVERNANCE

To create an effective and transparent climate agenda management system, it is necessary to transition from isolated environmental initiatives to a fully institutionalized ESG governance model at the level of the Board of Directors and the Management Board. In accordance with the TCFD architecture and considering the systematic international implementation of the IFRS S2 standard, the Sole Shareholder, the University's partners, international rating agencies, and grantors expect transparency regarding corporate oversight of climate-related risks and opportunities. The institutionalization of climate governance will allow the University to maximize its positions on indicators of corporate governance, transparency of financial and non-financial reporting, the presence of student representation in the management of ESG projects, and overall ethics. Together, this constitutes a significant weight in the final assessment of international academic rankings that consider sustainable development practices.

To implement best practices in corporate climate governance, the University will introduce a comprehensive multi-level architecture of oversight and control:

- **Oversight of the corporate climate agenda.** Integration of climate and ESG-related issues into the mandate of the Board of Directors and the Management Board, including their inclusion in the agenda of the Board of Directors and Management Board meetings. The Board of Directors provides centralized strategic oversight of the implementation of this Climate Strategy. To comply with leading international corporate governance practices (Good Governance category) and the requirements of relevant rating agencies, the University is implementing and regulating the practice of regular open-access publication of excerpts from the minutes of Board of Directors and Management Board meetings concerning sustainable development, climate change, and ESG issues on the University's official website.

- **Establishment of the Sustainable Development Committee.** At the Management Board level, a dedicated Sustainable Development Committee is being formed, endowed with an appropriate mandate and accountable to the Member of the Management Board - Vice-Rector for Science and Corporate Development. This collegial body will ensure, among other things, regular interaction among all structural

divisions, consideration of key issues regarding the implementation of the Strategy and the sustainable development agenda, assessment of KPI achievement, control over the preparation of climate and other sustainability reporting, and the development of recommendations for the Board of Directors and the Management Board.

• **Institutionalization of the climate and ESG agenda.** To ensure continuous operational management, effective daily cross-functional coordination of divisions, and methodological support for the implementation of this Strategy, the existing Sustainable Development Goals Project Management Office (SDG PMO) is designated as the main working body. Integrating the Strategy's tasks into the PMO's mandate allows utilizing a ready-made institutional base, avoiding the creation of parallel administrative structures. The Head of the SDG PMO is vested with the authority of the chief coordinator for the implementation of this Strategy, acting as a liaison between governing bodies, specialized institutes, centers and laboratories, and students. Given the high volume of analytical, informational, and coordination work, as well as the high requirements for its quality, a position of ESG Manager with appropriate authority is being introduced to the SDG PMO staff for the daily operational management of the corporate ESG agenda, consolidation of climate data, specialized consulting of divisions, administration of green projects, and other tasks. Taking into account the organizational specifics of the University, at the initial stage, this function may be implemented by engaging an external competent consultant and/or by combining it with existing positions, with the mandatory consolidation of relevant responsibilities in job descriptions and the establishment of specific sustainability KPIs.

• **Integration of climate risk management into the overall risk management system of the University.** Climate change is no longer viewed solely as an environmental issue and is transferred to the category of strategic and financial threats upon confirmation of the materiality of specific climate risks. The University is implementing the practice of regular identification and assessment, as well as continuous monitoring of physical and transition climate risks using scenario analysis.

• **Climate adaptation measures.** Climate adaptation is an important long-term aspect of the University's sustainability. At the current stage, the University focuses on operational and administrative adaptation measures, including:

- *Regular mapping/assessment of campus infrastructure vulnerabilities to climate and weather anomalies.*
- *Integration of climate parameters into occupational health and safety regulations for students and teaching staff, including the development of protocols for adjusting the academic schedule during extreme heat waves.*
- *Inclusion of climate resilience requirements in terms of reference for future tenders for the design of potentially vulnerable facilities.*

Considering the current lack of a detailed assessment of related capital and operational expenditures, as well as the priority of forming the foundations of climate governance, issues of large-scale adaptation measures will be considered and, if necessary, integrated into the Strategy during its annual updates following a comprehensive pre-investment study on the feasibility, scale, and timing of developing priority climate adaptation measures based on an analysis of physical climate risks in accordance with TCFD recommendations.

• **Institutional participation of students.** Recognizing the importance of inclusive governance, the University is initiating consideration of including a delegated representative of the student community at Board of Directors meetings as a specialized observer on ESG issues. This measure will ensure a high level of transparency and direct communication of students' interests in making strategic ESG and climate decisions.

• **Climate engagement of students.** To foster a culture of sustainable development and involve the academic community in implementing the Climate Strategy, a permanent Student Council for Climate

Innovations and Sustainable Development is being established at the University. This Council acts as a liaison between the administration and the students. The key areas of the Council's activities are:

- *ESG education and value transmission. The Council focuses on promoting ESG practices among students at the University. In particular, it envisions organizing guest lectures with specialized industry experts, climate hackathons, as well as developing and conducting information campaigns to promote resource conservation principles among students.*
- *Applied monitoring and assistance in energy auditing. Involving students of specialized majors (energy, engineering, automation) in conducting regular internal express audits of campus energy consumption. Council members assist in collecting primary data and updating the equipment energy efficiency register, thereby gaining practical skills in working with real ESG data.*
- *Initiation and implementation of green projects. Stimulating the development and implementation of student engineering and IT solutions to optimize resource consumption (smart lighting sensors, separate collection systems for complex waste, water consumption optimization in dormitories, reducing data center energy consumption, digitizing university buildings into BIM for energy management, and similar initiatives). To support the best initiatives, the University will explore the possibility of grant funding.*
- *Institutional participation. The Chairman of the Student Council becomes a member of the University's specialized Sustainable Development Committee, ensuring that the interests of the student community are considered when making strategic ESG decisions. At the same time, the Student Council must have a transparent structure, a public profile on the University's web resources, and a confirmed portfolio of projects implemented in a "Living Lab" format. Systematic supervision of the Student Council's activities, provision of administrative and methodological support to it, as well as end-to-end integration of student initiatives (including sustainable engineering solution competitions and campus digitalization projects) into the overall University development architecture is carried out directly by the SDG PMO.*

FOCUS AREA 2. GREENHOUSE GAS EMISSIONS INVENTORY

The foundation of any well-grounded climate strategy, a prerequisite for attracting international financing, and the basis for forming international reporting is a reliable, verifiable, and transparent database of greenhouse gas emissions. Satbayev University is implementing a system for annual assessment and inventory of greenhouse gases in accordance with national legislation, IPCC Guidelines, ISO 14064, and the global GHG Protocol standard, specifically the Corporate Accounting and Reporting Standard and the Corporate Value Chain (Scope 3) Standard. The scale and specific nature of a research university's activities, which includes a significant number of research institutes and laboratories, necessitate a complex, multi-component accounting system.

• **Reliance on the results of the pilot assessment.** A significant advantage of the current strategic cycle is that the University is not starting the process from scratch – an initial (pilot) carbon footprint assessment for Scope 1, Scope 2, and selectively for material categories of Scope 3 has already been implemented for the retrospective period of 2024 and 2025. The successful completion of this stage allows the University in the 2026–2030 period to transition from the initial accounting deployment phase to the stage of automating the aggregation of detailed primary data, increasing the granularity of calculations, and deeply integrating greenhouse gas metrics into operational and academic processes.

• **Phased deployment of the Scope 3 inventory (Other indirect emissions).** As global practice in the higher education sector shows, for a large research university, Scope 3 emissions constitute the main share of the total carbon footprint. The University will focus on regular annual calculation, improving the quality of primary data, and gradually expanding the coverage of categories based on the successful pilot. The potential expansion of Scope 3 inventory categories will be carried out in phases based on an annual

materiality assessment in full compliance with the GHG Protocol Corporate Value Chain (Scope 3) Standard and ISO 14064-1. Priority is given to the categories most material to the University's activities: purchased goods and services (Category 1); capital goods (Category 2); waste generated in operations (Category 5); business travel (Category 6); employee commuting/student travel (Category 7).

- **External verification.** Starting in 2027, the University's carbon footprint calculations will undergo a mandatory independent third-party verification procedure at a limited assurance level. This is necessary to mitigate reputational risks, exclude accusations of greenwashing, and ensure absolute trust from international rating agencies and international partners.

FOCUS AREA 3. CLIMATE REPORTING

The University views high-quality non-financial reporting as a crucial tool for accountability and ensuring transparency towards all stakeholders, including the Sole Shareholder, students, international academic circles, grantors, partners, and donors of the Endowment Fund. The implementation of globally recognized disclosure standards guarantees the Sole Shareholder that climate risks and opportunities affecting the sustainability of the state asset are under systemic control. In this context, the University intends to improve its non-financial information disclosure system, synchronizing it with leading standards.

- **Reporting based on the TCFD methodology.** Using the aggregated data from the pilot greenhouse gas inventory, the University will initiate the annual publication of baseline climate reports starting in 2027 (for the 2026 reporting year). The information disclosure will be structured around the four fundamental components of the TCFD architecture: Governance, Strategy, Risk Management, and Metrics and Targets. Publishing reports in the TCFD format in the short term will demonstrate to the international academic community and partners the University's readiness to implement transparency practices without prematurely adopting rigid financial commitments.

- **Transition to IFRS S2 standards.** Given that the Ministry of Finance of the Republic of Kazakhstan is developing a state Roadmap for the phased implementation of international sustainability standards and the active global adoption of IFRS non-financial standards, the University plans to voluntarily commence information disclosure under the IFRS S2 standard starting in 2030 (for the 2029 reporting year). The 2026–2029 period will be used to strengthen competencies, improve climate governance, and adapt the internal regulatory framework and IT systems. By the time of the transition, the University will have accumulated a representative array of historical climate data over several years, which will allow for the correct integration of the assessment of transition climate risks (including CAPEX at Risk metrics) into the overall financial control system, as well as ensure the readiness of reporting for an external audit with limited assurance. The transition to IFRS S2 will become a competitive advantage for the University, enabling full compliance with best global practices, enhancing transparency for international and national partners, rating agencies, and grantors, and strengthening the University's positions in specialized international rankings.

The process of preparing non-financial reporting is viewed by the University not only as a tool for implementing best international practices, compliance, and developing international partnerships, but also as an important mechanism for building internal human resource capacity and competencies, and applied climate expertise. The integration of TCFD and IFRS S2 will allow the teaching and administrative-managerial staff to gain advanced practical experience in carbon accounting and ESG analytics. The presence of internal climate risk management practice is a prerequisite for high-quality student education. Annual public reports under TCFD and IFRS S2 standards form a verified evidence base that will subsequently be used as cross-cutting analytical material for integration into the educational process (Focus Area 4) and the formation of B2B consulting products (Focus Area 9).

FOCUS AREA 4. ACADEMIC INTEGRATION

The need to support the decarbonization of the Republic of Kazakhstan's economy and a proactive stance open the opportunity to firmly establish the University's status as the leading educational and research ESG hub in Central Asia. The systemic integration of the climate agenda into the educational process directly maximizes the University's scores in the highly significant indicators "Environmental Education" and "Employability and Opportunities," since graduates possessing green cross-skills become the most sought-after asset in the changing labor market.

• **End-to-end implementation of ESG competencies.** Further integration (subject to approval and authorization in due course) of specialized interdisciplinary modules on sustainable development, climate issues, circular economy, ESG reporting, and green engineering into the core curricula for students of all levels (bachelor's, master's, doctoral) is envisioned.

• **Development of climate and environmental specializations.** Scaling up educational programs essential for the national energy transition and climate adaptation, for example:

- *Carbon Capture, Utilization, and Storage (CCUS) technologies.*
- *Development of renewable energy sources.*
- *Sustainable management of transboundary water resources and designing climate-adaptive urban infrastructure.*
- *Climate risk management in the energy sector.*
- *Climate risk management in the oil and gas and mining sectors.*
- *Waste recycling and management.*
- *Water and air pollution control.*
- *Application of LEED/BREEAM and OMIR standards.*
- *Analysis and application of climate Big Data.*
- *Financial economics of climate and sustainable development (an interdisciplinary program to train researchers and educators in climate finance to offset the talent shortage at the intersection of macroeconomics, corporate finance, and climatology).*

• **New qualifications and micro-credentials.** Launching short-term certification programs for senior students, including:

- *Certified Greenhouse Gas Accounting Specialist (GHG Protocol).*
- *Specialist in ESG Reporting for Industrial Enterprises (GRI/IFRS S1/IFRS S2).*

• **Practice-oriented approach ("Campus as a Living Lab").** The "Campus as a Living Lab" concept entails close interaction among administrative-economic units, students, and teaching staff. The campus becomes a platform for the practical testing of theoretical solutions in energy efficiency, resource conservation, microclimate modeling, and other areas. Students of relevant majors, under the guidance of mentors, are involved in conducting academic (educational) energy audits and gain access to the University's depersonalized historical climate datasets. This allows testing hypotheses and gaining real applied experience with international methodologies, while avoiding duplication of the University's corporate services' functions in collecting official non-financial metrics. The SDG PMO acts as the operational coordinator of student projects within the "Living Lab". Building on successful accumulated experience, the SDG PMO will ensure the systematic involvement of student teams in solving the University's practical infrastructure and climate challenges.

• **Climate and Environmental Research Center.** The University will consider establishing, by 2030, an interdisciplinary applied research hub based on existing research institutes and laboratories, also taking into account the current SDG PMO. The institutionalization of this Center is dictated by the need to address complex cross-functional tasks of the real sector of the Republic of Kazakhstan's economy in the field of decarbonization and climate risk management, as well as by the requirements of global rankings. The creation of the Center will allow the University to transition from isolated scientific developments to systemic technological support for the energy transition of the Republic of Kazakhstan. The Center's functionality potentially includes:

- *Applied research and engineering projects (CCUS, LDAR, sustainable water management, climate-adaptive materials and technologies, etc.).*
- *Fundamental and applied testing of technologies, including laboratory testing and prototyping.*
- *Educational and outreach activities, including the integration of research results into curricula, certification programs, and hackathons.*
- *Specialized international cooperation and expert activities, including the preparation of analytical materials and expert positions for the Republic of Kazakhstan's delegation at COP and CACCC conferences.*
- *The results of the Center's applied developments are transferred to the dedicated B2B hub (Focus Area 9) for commercialization in the real sector of the economy.*

• **Targeted academic mobility in the field of Climate Tech.** To enhance student competencies, build a talent pool of new-generation engineers, and integrate advanced climate technologies into the national economy, the University is initiating the expansion of academic mobility and exchange programs with a focus on Climate Tech. The implementation of this initiative includes:

- *Targeted partnership. Concluding targeted memorandums and student exchange agreements (at the bachelor's, master's, and doctoral levels) with leading foreign technical universities and research centers that have recognized and strong programs in sustainable engineering, renewable energy, and decarbonization.*
- *Curriculum synchronization. Ensuring seamless recognition of credits/grades earned by students abroad in disciplines related to Climate Tech, ESG analytics, and climate risk modeling, for their inclusion in the University's core educational trajectory.*
- *Practical orientation. Supporting bachelor's, master's, and doctoral students going on exchange to conduct applied laboratory research and write degree/dissertation theses aimed at adapting foreign green technologies to the climatic and industrial conditions of the Republic of Kazakhstan.*
- *Grant support. Allocating a quota of the University's internal international mobility funding specifically to cover the expenses of students who have passed the competitive selection for Climate Tech programs.*

FOCUS AREA 5. RESEARCH POTENTIAL AND ESG COMPETENCIES OF PERSONNEL

The academic transformation of the University is impossible without strengthening the climate-related competencies of the teaching staff and top administrative and managerial personnel. The success of the Climate Strategy directly correlates with the teaching staff's ability to reform their research approaches, integrate SDG issues into lecture materials, and effectively attract international green grants.

• **Systematic professional development.** Implementation of a regularly updated (annual) intensive training program for the University's management and teaching staff. The program will cover advanced topics in climate change, global ESG trends, green technologies, carbon footprint and energy efficiency calculation methodologies, best practices of international universities in climate adaptation and climate change mitigation, climate risk management, and national and international climate regulation. The training will enable educators to communicate with students, partners, and grantors in the same modern language.

• **Developing fundraising competencies in green finance.** Conducting specialized workshops for leading researchers and laboratory heads on mechanisms for attracting project financing from international climate funds, European Union grant programs (including Horizon Europe), and development institutions (EBRD, ADB, World Bank). In the context of the global energy transition, strict adherence of projects to ESG compliance criteria becomes a significant baseline filter for securing substantial international funding.

- **Stimulating green R&D and patent activity.** Developing and implementing internal grant policies and financial incentive mechanisms (scientometric bonuses) for professors and doctoral students publishing highly-ranked scientific papers (Q1/Q2 Scopus/WoS) and registering patents on topics relevant to the UN Sustainable Development Goals (primarily SDG 7, SDG 9, SDG 11, SDG 12, SDG 13). Increasing citation rates in the field of ecology and climate directly contributes to a significant rise in the crucial "Environmental Research" indicator in the QS ranking methodology.

FOCUS AREA 6. OPERATIONAL ENERGY EFFICIENCY AND GREEN PROCUREMENT

In the carbon footprint structure of a large research university, Scope 3 emissions historically dominate, the vast majority of which are generated in the supply chain (procurement of equipment, raw materials, services). The infrastructure, which includes research institutes, laboratories, and a powerful IT sector (server parks, supercomputers), is characterized by high energy and resource intensity. Transforming procurement activities is the fastest and most economically viable path to decarbonization and reducing operational expenses.

- **Focus on sustainable procurement.** The University will strive to integrate the Total Cost of Ownership (TCO) evaluation mechanism into its procurement regulations. This algorithm accounts not only for the purchase price but also for hidden future costs – projected electricity consumption, water usage, and maintenance costs (including final disposal costs) of the equipment throughout its entire life cycle.

- **Prioritizing best available technologies and high energy efficiency standards.** When purchasing engineering, ventilation, refrigeration, IT, and standardized laboratory equipment, the University will prioritize models with high energy efficiency classes (no lower than A/A+ on the European labeling scale, or strictly in accordance with ENERGY STAR®, EPEAT Silver/Gold standards). In special cases where the specific nature of specialized, scientific, or educational equipment does not allow compliance with these standards (due to the lack of energy-efficient analogs on the market, technological limitations, or highly specialized purposes), the procurement of such equipment is permitted based on a reasoned technical justification from the initiating unit. However, purchasing deliberately obsolete and energy-intensive equipment when modern energy-efficient analogs are available on the market is considered creating "problematic assets" and is strictly prohibited.

- **Creation and annual updating of the Equipment Energy Efficiency Registry.** To ensure transparency of the carbon footprint, a unified Asset Energy Efficiency Registry is being established at the University, covering key fixed assets (engineering networks, IT infrastructure, major research, laboratory, and household equipment). The Registry is subject to annual updating and includes verified data on the equipment's energy efficiency class, its actual energy consumption, standard useful life, and carbon footprint. This tool serves as the analytical basis for making managerial decisions on the timely modernization of infrastructure, the systematic decommissioning of energy-intensive assets, and the accurate calculation of indirect energy greenhouse gas emissions (Scope 2).

- **Implementing sustainable procurement principles for laboratory infrastructure.** As part of upgrading its scientific base, the University is initiating a phased transition to green procurement practices for laboratory equipment, chemical reagents, and consumables. When conducting procurement procedures, the University will strive to integrate environmental selection criteria, giving preference (all other technical and economic parameters being equal) to manufacturers and suppliers who:

- *Have implemented and certified environmental management systems (e.g., ISO 14001).*
- *Demonstrate a commitment to minimizing toxic waste and use recyclable packaging.*

- In the long term, the University plans to explore the possibility of adapting advanced international standards for the environmental assessment of laboratory goods (such as the ACT Label concept - Accountability, Consistency, and Transparency) as recommendatory benchmarks for drafting technical specifications, without creating artificial barriers to a competitive environment.

FOCUS AREA 7. PARTNERSHIPS AND CLIMATE COOPERATION

Achieving and maintaining high positions in global rankings (particularly in the "International Research Network," "Knowledge Exchange," and "Global Engagement" indicators of the QS methodology) is only possible under conditions of active academic cooperation. The climate crisis is transboundary in nature, and the University must become a proactive node of international expertise.

- **Expert position.** Delegating University scientists and researchers as participants, authors, or reviewers to IPCC working groups and the participation of the University representatives in the UN FCCC Conferences of the Parties (COP) as part of the official delegation of the Republic of Kazakhstan (scientific track).

- **Regional academic cooperation.** Central Asia is recognized as one of the world's most climate-vulnerable macro-regions. The University will explore the possibility of initiating an "Alliance of Central Asian Technical Universities for Carbon Neutrality," including the unification of teaching methodologies and the conduct of joint research.

- **Scientific and technical partnership.** To contribute to minimizing climate impacts and risks and to strengthen its climate capabilities, the University will expand its scientific and technical partnerships. In particular, the University will strive for the following:

- *Establishing the Central Asia Green Tech Hub, a green technology transfer center – a consortium with leading technical universities in Eurasia to develop climate solutions and adapt advanced technologies to the sharply continental climate of the Republic of Kazakhstan.*
- *Enhancing participation as a partner in Horizon Europe, leveraging the fundraising competencies built under Focus Area 5 – forming project groups specifically for open climate calls of the Horizon Europe program that require a partner from Central Asia.*
- *Developing partnerships with relevant national organizations (including but not limited to) such as Zhasyl Damu JSC and International Green Technologies and Investment Projects Center NJSC to enhance qualifications and mutual expertise, develop applied high-tech green projects, and commercialize green scientific developments in the real sector of the economy.*

The SDG PMO will act as a unified coordinating center to facilitate international cooperation and attract targeted international grants for the University's climate and environmental projects, consolidating the efforts of researchers in preparing and submitting consolidated applications to international funds.

- **Integration into specialized global networks.** The institutional participation of the University in one or more leading specialized international associations is envisioned, such as EAUC (The Environmental Association for Universities and Colleges, in terms of participation in the SDG Accord initiative), ISCN (International Sustainable Campus Network), and CANIE (Climate Action Network for International Educators). Holding official membership in recognized climate networks will positively impact the development of international partnerships and the University's climate competencies, as well as its perception by rating agencies.

FOCUS AREA 8. CONSOLIDATED ESG AND CLIMATE DATABASE

The effectiveness of climate governance, rating positions, and the reliability of reporting directly depend on the quality, completeness, and traceability of primary data. Currently, these data remain largely decentralized. The University will strive for the following:

- **Development of a unified consolidated registry (ESG Databook).** The main task is to implement a centralized database and IT architecture for all the University's non-financial information. This hub will aggregate environmental metrics, social parameters, corporate governance metrics, and recorded ESG risk events.

- **Data management.** The collection, aggregation, and verification of primary data for the official greenhouse gas inventory and climate reporting disclosure are within the exclusive competence of officially designated responsible persons, including at the level of each institute and laboratory. A strict separation between student academic research and regulated corporate accounting guarantees institutional reliability, eliminates double counting, and ensures complete transparency of the audit trail for external verification bodies. Detailed internal regulations are being developed to govern collection methods, units of measurement, data upload frequency, and their primary internal validation algorithms.

- **Synchronization (mapping) with QS and IFRS requirements.** The data architecture within the ESG Databook will also be oriented towards the algorithmic alignment of relevant fields and metrics (mapping) with the structure of multi-page QS Sustainability questionnaires and disclosure tables under IFRS S1 and S2 standards. This will ensure fast, semi-automatic, and error-free data offloading for rating agencies and auditors.

- **Pipeline automation.** A gradual shift away from manual data entry into Excel spreadsheets is envisioned. The ESG Databook base will be integrated via API with the University's existing accounting, HR, and other systems, and, in the future, with IoT resource consumption sensors in smart buildings. Eliminating the human factor will ensure the integrity of the audit trail.

FOCUS AREA 9. B2B INTERACTION

In the context of the energy transition and tightening requirements for non-financial information disclosures, the real and financial sectors of the Republic of Kazakhstan are experiencing an acute shortage of specialists in climate risk assessment and management, decarbonization, energy efficiency, and non-financial reporting preparation. Creating a specialized B2B hub based at Satbayev University—including in partnership with leading international universities and competence centers—for consulting and retraining current managers and engineers will diversify income sources, strengthen industrial ties, and position the University as a key expert partner for business.

The monetization of these competencies in strict accordance with the legislation of the Republic of Kazakhstan on the commercialization of scientific and technical activities results belongs to climate opportunities, which, among other things, make it possible to partially offset potential costs for the transition to advanced climate governance practices at the University.

Operational and methodological management of educational B2B programs will be carried out relying on the resources and proven experience of the SDG Project Management Office (SDG PMO), which is already implementing off-site training programs for regional manufacturing businesses on ESG, sustainable development, and the implementation of international compliance standards. Scaling this existing practice will allow the University to accelerate the launch of a fully-fledged and financially successful consulting hub.

Key initiatives:

- **Programs for top management.** Short-term intensive modules for members of the Boards of Directors, Management Boards, and Chief Sustainability Officers (CSOs) of companies in the real and financial sectors.

- **Advanced training and retraining for dedicated specialists.** Advanced training programs (certification courses) for risk managers, environmentalists, power engineers, and compliance specialists, focusing on carbon accounting and Net Zero strategies, green building technologies, the use of renewable energy sources, the implementation of closed-loop water consumption cycles, energy efficiency auditing, and the fundamentals of CCUS (carbon capture, utilization, and storage) technologies.

- **Institutional partnership.** Creation of customized consulting and training programs for the specific needs of large industrial groups and financial institutions. The focus is on transforming academic knowledge into an applied consulting product. The University acts not only as an educational platform but also as a consulting and methodological partner for business ESG transformation.

• **Commercialization of R&D and development of industrial B2B partnerships.** Building technology-oriented cooperation with the corporate sector for the final commercialization, market launch, and transfer of the University's engineering developments that have undergone scientific and technical testing at the Climate Research Center (under Focus Area 4). The University acts as a single expert window for business, providing R&D outsourcing services and implementing ready-made solutions in carbon capture (CCUS), new materials production, and adaptation engineering. Strict consolidation of the sales function and contract R&D within this hub will ensure the diversification and maximization of the University's commercial revenues from implementing the climate agenda.

MATRIX OF STRATEGIC METRICS AND KPIS FOR 2026–2030

To ensure progress monitoring, transparency of control, and effective implementation of the Climate Strategy, a comprehensive matrix of interrelated Key Performance Indicators (KPIs) has been developed. All presented indicators meet the international SMART criteria (Specific, Measurable, Achievable, Relevant, Time-bound) and are broken down by year.

No .	Name of Strategic KPI (Indicator)	2026	2027	2028	2029	2030
1	Coverage of the annual greenhouse gas inventory (Scope 1, Scope 2) with the phased calculation of material Scope 3 categories (% for the previous reporting year)	100% (S1, S2)	100% (S1, S2), S3 – 100% categories 1, 2, 5, 6, 7	100% (S1, S2), S3 – 100% categories 1, 2, 5, 6, 7	100% (S1, S2), S3 – 100% categories 1, 2, 5, 6, 7, 15	100% (S1, S2), S3 – 100% categories 1, 2, 3, 5, 6, 7, 15
2	Passing the procedure of independent verification of climate data and carbon footprint calculation (Yes/No)	No	Yes	Yes	Yes	Yes
3	Monitoring of the specific energy intensity of the campus (kWh or GJ / sq. m of climate-controlled building area (heated in winter and/or air-conditioned in summer)), per each building	Establishment of a baseline	Annual Energy Efficiency Registry of campus buildings	Annual Energy Efficiency Registry of campus buildings	Annual Energy Efficiency Registry of campus buildings	Annual Energy Efficiency Registry of campus buildings
4	Format of the University's published annual public climate reporting (for the previous reporting year)	No	TCFD	TCFD	TCFD	IFRS S2
5	Share of Teaching Staff (TS) and administrative/managerial personnel who have completed ESG and climate training and	2%	5%	10%	20%	30%

	professional development (% , cumulative effect)					
6	Share of active bachelor's and master's educational programs in technical fields with integrated modules on climate, ESG, and sustainable development (% , of the total number of specialized programs)	Baseline assessment	>20%	>30%	>40%	>50%
7	Number of TS scientific articles published in Q1/Q2 Scopus/WoS databases relevant to climate and environmental SDGs – SDG 7, SDG 11, SDG 12, SDG 13 (pcs/year)	≥3	≥10	≥15	≥17	≥20
8	Number of developed and successfully pilot-tested student green projects in the Living Lab format (pcs/year)	≥1	≥5	≥5	≥5	≥5
9	Data digitalization: implementation status of the automated non-financial climate data collection system (ESG Databook)	Development	Pilot launch	Implementation	100% coverage of the University (including research institutes and subsidiaries with >50% ownership)	Automation of regular data offloading
10	Development and approval of the Decarbonization Strategy based on the baseline	-	-	Start of development	Completion of development, coordination, and approval	Strategy takes effect

Note 1: The stated target KPI thresholds are subject to annual review and scenario calibration by the dedicated Sustainable Development Committee under the University's Management Board. Target metrics may be adjusted considering the volatility of macroeconomic factors, changes in the regulatory and legal framework of the Republic of Kazakhstan, and regular updates to the methodology of international

rankings. New KPIs may be introduced during the annual review to more fully reflect the University's progress, as well as changes in external and internal factors.

Note 2: The achievement of target KPIs for publications and the share of educational programs can be ensured through the implementation of a financial incentive system for the Teaching Staff, the development of international collaborations, the creation of a specialized Climate Research Center, and the annual monitoring and adjustment of indicators by the Sustainable Development Committee, taking into account the priorities of state policy and the target values of the Nationally Determined Contribution (NDC) of the Republic of Kazakhstan. The overall monitoring of the Strategy's implementation, KPI data collection, and preparation of annual performance reports are carried out by the SDG PMO.

Note 3: The transition to disclosure in the IFRS S2 format from 2030 is voluntary. It aims to improve the quality of climate reporting, comply with best international practices, and strengthen the University's positions in global rankings, where transparency and the availability of public emissions reports and climate strategies are highly valued.

DISCLAIMER

to the Climate Strategy of Satbayev Kazakh National Research Technical University NJSC (Satbayev University) for the period 2026–2030

This Disclaimer (hereinafter referred to as the Disclaimer) is an integral part of the Climate Strategy of Satbayev Kazakh National Research Technical University NJSC (Satbayev University) for the period 2026–2030 (hereinafter referred to as the Strategy). This Disclaimer is governed exclusively by the laws of the Republic of Kazakhstan and shall be construed in accordance therewith.

1. Forward-Looking Statements.

This Strategy contains forward-looking statements regarding future events, expected operational and other results, as well as the University's long-term goals in the field of ESG transformation, climate management, and carbon footprint reduction.

- The specified goals and commitments (including the Matrix of Strategic Metrics and KPIs) reflect the intentions and expectations of the University at the time the Strategy was approved. Neither the University nor the engaged consultants provide any representations or absolute guarantees regarding the full achievement of the stated metrics.

- Actual results may differ materially from those projected due to the impact of macroeconomic, regulatory, technological, and other factors beyond the University's control, including, but not limited to, market volatility, changes in the climate legislation of the Republic of Kazakhstan, and the availability of targeted green financing.

- The consultants bear no responsibility for the relevance, accuracy, or completeness of forward-looking statements as of any date following the submission of the draft Strategy to the University. Any persons using the information in the Strategy must conduct their own independent analysis and consult with qualified professionals before making any decisions, including investment or financing decisions.

- The Strategy provides for regular review and scenario calibration of targets taking into account changes in external and internal conditions.

2. Limitations of Source Data.

- Any indicators, information, and quantitative calculations presented in the Strategy or serving as a basis for its development, including the pilot greenhouse gas emissions inventory (Scope 1, Scope 2, Scope 3) for the retrospective period, are based exclusively on internal information and primary data provided by the University's divisions and responsible employees as of a specific reporting date.

- The development of the Strategy was carried out on the premise that the responsibility for the completeness, accuracy, and reliability of all provided internal information and primary data lies solely with the University. The consultants fully rely on this internal information and primary data without conducting cross-verification and bear no responsibility for any distortions, errors, omissions, or inaccuracies in the provided internal information and primary data, nor for any conclusions drawn based on such incorrect or incomplete data. The consultants have not conducted an independent specialized financial, technical, or environmental audit (verification) of the specified internal information and source data.

3. Volatility of Methodologies and Standards.

- The Strategy was developed relying on international frameworks and standards current at the time of its writing (March 2026), including the GHG Protocol, ISO 14064, TCFD recommendations, the IFRS S1 and S2 methodology, and the QS Sustainability ranking methodology.

- Due to the continuous evolution of the global non-financial reporting architecture, international climate agreements, greenhouse gas accounting methodologies, ranking methodologies, and climate regulations, the approaches used in this Strategy may become outdated or require adjustment. The Strategy

does not include an obligation for automatic retrospective data recalculation in the event of changes in external methodologies or factors.

- The consultants do not provide any explicit or implied guarantees that the University will obtain specific scores, positions, or ranks in any international or national ESG rankings. The final rating assessment is the result of an independent decision by rating agencies and depends on multiple factors, including, but not limited to, the completeness of actual data disclosure by the University in the reporting period, the quality of supporting documentation, the effectiveness of the University's implementation of this Strategy, as well as potential unilateral changes in the methodologies of the rating agencies themselves.

4. Division of Responsibility and Managerial Decisions.

- **Role of the Consultants:** The area of responsibility and functionality of the consultants in developing the Strategy are strictly limited to providing a methodological base, analytics, and drafting the Strategy text based on the metrics, data, and information provided by the University. Any responsibility of the Consultants for the content, relevance, and applicability of this document fully terminates upon the date of signing the Certificate of Rendered Services (Performed Works) under the relevant contract by the Parties. The consultants bear no liability for any uncoordinated changes, misrepresentations of meaning, or adjustments to the text made independently by the University or third parties, nor for public statements by University officials interpreting the provisions of the Strategy out of context. The consultants do not provide legal, tax, financial, or investment advice.

- **Role of the University:** The final approval of the Strategy, making managerial and other decisions arising in the context of the Strategy, control over its implementation, adoption of proposed mechanisms (including the integration of governance and risk management practices into the architecture of the Board of Directors and Management Board), and the allocation of appropriate organizational resources and financial funds for the Strategy's implementation remain within the exclusive competence of the University and its governing bodies. To the maximum extent permitted by applicable law of the Republic of Kazakhstan, the consultants shall not bear any liability for direct, indirect, incidental, or consequential damages, or reputational harm incurred by the University or third parties in connection with the use, implementation, failure to implement, or inability to implement the provisions of this Strategy, expressly excluding any claims based on greenwashing, disclosure of inaccurate non-financial (ESG and climate) information, or non-compliance with the new requirements of the emerging climate regulation of the Republic of Kazakhstan arising during the approval and validity period of the Strategy.

5. Limitation of Third-Party Rights.

This Strategy is a document of internal strategic planning and a public declaration of the University's intentions in the field of sustainable development. The document does not constitute a public offer, an investment recommendation, or a legally binding contract (covenant) with respect to grantors, rating agencies, or other third parties.

The Strategy does not create any rights or obligations for third parties and does not constitute grounds for any claims by them. Any person or entity relying on the information in the Strategy, including grantors and rating agencies, does so entirely at own risk.