

 air astana  FlyArystan	Corporate Fraud Prevention Policy	
	Unit	Compliance Service
	Reference No.	GRP-CMPL-FP_v2
	Effective date:	12/09/2025
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AIR ASTANA GROUP CORPORATE FRAUD PREVENTION POLICY

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TERMS AND DEFINITIONS

Air Astana Group or the **Group** – refers to Air Astana JSC, FlyArystan JSC, and any other legal entity in which Air Astana JSC holds, directly or indirectly, 50 (fifty) or more percent of the shares or ownership interest.

Competitor – an individual, individual entrepreneur or legal entity providing services (works, goods) similar to the services (works, goods) provided or sold by the Group.

Conflict of interest – any situations (or circumstances) in which the personal/private interests or actions of Employees /Officials are in conflict or in potential conflict with the interests of the Group or one of its companies, with an effect/ potential effect on the impartiality of performance of duties and decisions on the matters of the Group or one its companies.

Corporate fraud or Fraud– action or failure to act by individuals and/or legal entities in order to obtain personal benefits and advantages to the detriment of interests of the Group or one of its companies, and/or to cause the Group or one of its companies material, and/or non-material damage by deception, dishonesty, false representation or otherwise.

Corruption – abuse of power or authority, giving and/or receiving a bribe, commercial bribery or other forms of abuse of position contrary to the legitimate interests of the Group or one of its companies and the state in order to obtain personal gain, such as cash, valuables, other assets or monetizable services, proprietary rights (for third parties, as well), or the illegal provision of any such benefit to an entity by individuals, and any such actions on behalf of or in the interests of the Group or other legal entity.

Corruption offence – an action (or failure to act) with elements of corruption for which administrative or criminal liability is established by law.

Counterparty – an individual or a legal entity with which the Group or one of its companies has a business relationship, (for example, an agreement on the provision of services / supply of goods, agency agreement, etc.).

Due care – a principle based on the concepts of reasonableness and conscientiousness that the Group and its Employees shall use in business operations or taking managerial decisions (for example, collection of all necessary and reliable information on the potential counterparty or candidate for a vacant position).

Employee - an individual employed by one of the companies of the Group under an employment contract and/or other individuals engaged under an agency or civil contract.

Internal information – information available to the Group Officials or Employee by virtue of the official duties, including the Group’s official/insider information and commercial secret.

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Material damage – a real decrease in or impairment of assets of the Group or one of its companies (including the assets of Group’s third parties, if the Group or one of its companies is responsible for its integrity) as a result of the misconduct or negligence of a Employee of the Group or one of its companies; and the cases when the Group or one of its companies liable for the acquisition and restoration of property or compensation for damage caused by an Employee to third parties.

Officials – the member/s of the executive body/s and/or the member/s of the Boards of Directors of the Group.

Personal/private interest – a possibility of receiving by Official/Employee of the Group or one of its companies in the course of performing their official duties of an income in a type of money, values, other assets or monetizable services, other property and non-property rights for himself/herself or the third parties.

Prevention of corporate fraud – a set of measures aimed at the identification, prevention and investigation of Corporate fraud and removal of their causes.

1. INTRODUCTION

1.1 As a publicly listed company on three stock exchanges — the London Stock Exchange (LSE), Astana International Exchange (AIX), and Kazakhstan Stock Exchange (KASE) - Air Astana JSC is committed to upholding the highest standards of transparency, integrity, and corporate governance. This includes full compliance with the UK Bribery Act 2010, the listing rules of the LSE, AIX, and KASE, and the applicable provisions of the UK Corporate Governance Code.

1.2 This Corporate Fraud Prevention Policy (the Policy) has been developed in alignment with the Air Astana Group’s core values and strategic objectives, as set out in internal documents such as the Code of Conduct, Corporate Governance Code, Internal Control Policy, and Employment Regulations. It also reflects the requirements of the legislation of the Republic of Kazakhstan and internationally recognized standards of corporate governance.

1.3 The Air Astana Group is committed to fostering a strong culture of ethics and integrity, and adopts a zero-tolerance approach to Corporate fraud in all its forms and at all levels - including among Employees, Officials, and third parties. Compliance with the principles and provisions of this Policy is mandatory for all Employees and Officials throughout the Group.

1.4 This Policy applies to all companies within the Group.

1.5 This Policy is published on the corporate websites and internal online resources of the companies within the Group.

2. PURPOSES AND THE SCOPE OF THE POLICY

2.1 The Group understands the need to implement measures to combat Corporate fraud, malpractice and misconduct. For these purposes, the Policy identifies:

- the definition and types of Corporate fraud;

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- the main principles of the Group's anti-Fraud policy;
- the roles and responsibilities of Group's Employees/Officials with respect to anti-Fraud procedures;
- anti-Fraud procedures;
- liability for the actions (failure to act) of all interested persons with respect to Corporate fraud.

2.2 The Group treats any act of fraud very seriously and investigates all cases of alleged fraud. Fraud and other abuses negatively affect the Group value and its shareholders, Officials and Employees, and undermine public trust. In addition, proven fraud cases create an atmosphere of suspicion and lack of confidence, reducing the effectiveness of Group employees' performance.

2.3 This Policy applies to all cases of fraud, suspicion of fraud and other unlawful actions involving Group Employees, its Officials and/or shareholders, other interested persons interacting with Group Employees and/or have business relations with the Group.

3. WHAT IS A CORPORATE FRAUD

3.1 Corporate fraud is defined as the actions (or failure to act) of individuals and/or legal entities in order to obtain personal benefit and advantage to the detriment of interests of the Group or one of its companies, and/or to cause the Group or one of its companies material, and/or non-material damage by deception, dishonesty, false representation or otherwise.

3.2 Fraud includes, but is not limited to, the following actions:

- misstatement of financial statements;
- misappropriation of assets;
- income or assets obtained as a result of fraudulent and/or other illegal actions;
- expenses or liabilities incurred or increased as a result of fraudulent and/or other unlawful actions;
- falsification or alteration of documents;
- use of internal Group information for personal benefit;
- corruption and other forms of misconduct (abuse) etc. ³

Please see ANNEX 1 for the Chart with main elements of Corporate fraud, as well as ANNEX 2 for other examples of Corporate fraud.

³ See Annex 1 to this Policy.

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4. CULTURE OF FRAUD PREVENTION

4.1 The Group relies on the following basic principles for Corporate fraud prevention:

- the principle of “Zero tolerance” (non-acceptance of any forms and practices of fraud) – the Group considers any practices of corporate fraud to be unacceptable, regardless of the amount of damage and undertakes active anti-fraud measures;
- the principle of "Tone from the top" – for the Employees the Group’s Officials, heads of departments shall be a model of business conduct, high ethical standards and Zero tolerance` of any forms of Corporate fraud;
- the principle of “Due Care” – the Group Employees shall owe a duty of due care with respect to counterparties, job candidates and other third parties, by performing due diligence on their reliability, intolerance of corruption and the absence of any conflict of interests with the Group before deciding whether to start or continue business relations;
- separation of incompatible responsibilities - to strengthen internal control mechanisms, the Group shall maintain a clear segregation of duties by ensuring that no single employee is responsible for the creation approval, execution, oversight, and assessment of the same process or transaction;
- prevention of conflicts of interest - the Group considers failure to disclose a potential or existing conflict of interest in a timely manner, particularly after gaining the ability to influence a management decision, as a Corporate fraud and takes appropriate action against such individuals;
- inevitability of punishment - the Group has an uncompromising attitude to any forms and practices of fraud and corruption at all levels. The Group or one of its companies takes appropriate actions against individuals found guilty of corporate fraud or violation of the control procedures irrespective of their position, work experience, status and other relationships with the Group;
- monitoring and control - the Group regularly monitors and improves anti-fraud procedures and exercises control over their compliance;
- interaction and cooperation - the Group ensures the coordination of actions of all involved departments, and interaction with state authorities, local government and law enforcement bodies in respect of anti-fraud activities.

5. PROCESS OF CORPORATE FRAUD PREVENTION

5.1 The Group has developed and implemented a set of measures to identify, prevent, remove indicators and cases of Corporate fraud, including the following:

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Continual improvement of the control environment

5.2 Measures to identify and remove early signs of Fraud include:

- a. regularly training and testing Employee knowledge of how to prevent Corporate fraud, monitoring and improving training systems;
- b. Group's Employees, Officials and Counterparties reporting possible conflicts of interests in a timely manner;
- c. identifying the roles and competences of each Employee/department to differentiate incompatible duties and monitor established restrictions;
- d. developing and implementing by the Group procedures to obtain in advance and verify necessary and reliable information about a potential counterparty or employee candidate;
- e. establishing communication lines, including anonymous, for reporting any violations, in accordance with the Group's Speak-up Policy available at the corporate website of Air Astana JSC.

Reporting the signs and cases of Corporate fraud

5.3 Any employee or third party who discovers signs of Corporate fraud or other violations of control procedures should notify the Group or its relevant company in accordance with the Group's Speak-Up Policy.

5.4 The -Group encourages Employees and Counterparties to report on a timely basis any concerns related to the alleged violation of the Code of Conduct, internal policies and regulations, Republic of Kazakhstan legislation, applicable UK legislation and make suggestions for recommendations and measures to improve Corporate fraud prevention.

5.5 The Group guarantees that it will not apply any sanctions, including dismissal, a refusal to pay bonuses to or promote an Employee who reports the signs of Corporate fraud, alleged violations of control procedures and other abuses⁴ in good faith.

Preliminary verification of information on the signs of Corporate fraud

5.6 The Air Astana JSC Compliance Service shall conduct an initial verification of a report of alleged Corporate fraud or other violations of control procedures to determine the feasibility of initiating an internal investigation.

5.7 Preliminary verification of reports shall be conducted if there is an information about Fraud, Corruption, misappropriation, cash/inventory shortages, damage to material assets, a loss of internal and insider information and other violations of control procedures contained in:

- memos;

⁴ If a Group Employee or other individual knowingly provides false information, or by means of reporting corporate fraud or alleged violations attempts to obtain a personal benefit contrary to the interests of the Group, he/she may be prosecuted under applicable law.

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- claims and judicial documents;
- petitions and letters addressed to the Group or any of its companies, including those from Employees;
- statements of public authorities and local government;
- the mass media;
- reports received in accordance with the Group's Speak-up Policy;
- materials from reviews of financial and economic activities, inventories etc.;
- information from the audit engagements of the Air Astana JSC Internal Audit Service;
- materials from comprehensive planned and unscheduled inspections, and compliance with inspection requirements established by Kazakhstan legislation;
- other materials or documents.

5.8 A preliminary verification of the reports shall establish the main circumstances of a violation, including signs of the violation, its main elements and any damage caused.

5.9 The timeline and procedure for carrying out a preliminary verification are established in accordance with the Group's Speak-up Policy.

5.10 If the initial facts of report regarding Fraud are confirmed and the need of further verification is identified, the Compliance Service shall initiate an internal investigation.

Internal investigation of Corporate fraud

5.11 Internal Corporate fraud investigations shall be conducted in accordance with Group's Fraud Response Plan.

5.12 The purposes of internal investigations are to:

- prove or refute a Corporate fraud;
- identify the guilty persons involved in a Corporate fraud;
- identify any damage caused to the Group or its company;
- determine the possibility and economic feasibility of compensation for damage caused;
- examine the causes and conditions of Corporate fraud;
- take actions to prevent the recurrence of such cases in the future.

5.13 The results of internal investigations shall be provided to the management of the Group or its company to take a decision on disciplinary measures and undertake necessary measures to prevent the recurrence of such cases in the future.

5.14 If elements of a crime have been identified, including corruption, classed as serious or extremely serious under the Criminal Code of the Republic of Kazakhstan, the investigation materials should be passed to the law enforcement authorities.

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Compensation of damage and liability

5.15 Internal investigations of Corporate fraud should result in bringing action against a guilty person and compensation of material damage caused to the Group or its company.

5.16 The Group will use an internal investigation to assess the damage and seek compensation for damage from an individual involved in a corporate fraud.

5.17 Where justified, compensation shall be paid regardless of whether an Employee of the Group is brought to disciplinary, administrative or criminal liability for an action/failure to act that led to damage to the Group or its company, in accordance with the legislation and internal documents of the Group.

5.18 The Group shall assess the economic feasibility of implementing new / or amending existing measures to prevent Fraud, taking into account the cost and benefit of doing so and the adequacy of existing measures.

5.19 Compensation for damages by an Employee of the Group-, whose guilt in the intentional infliction of damage to the Group or its company has been established shall be carried out on the basis of an order issued by the executive body of the company of the Group, in accordance with the procedure established by the internal documents of the Group or its company, the labour legislation of the Republic of Kazakhstan, as well as in accordance with the decision of law enforcement authorities (if applicable). The order should be issued within one month of the date when the amount of damage caused by the Employee is determined.

5.20 If the Employee of the Group does not agree to reimburse the damage caused to the Group or its company and/or does not agree with the amount of damage to be compensated, the amount due will be recovered by a court. The head of the Legal Department will determine whether there are grounds for filing a claim to a court.

Control and audit

5.21 The Group ensures regular external and internal audits of its internal control system, in particular, the financial accounting and management accounting processes, and monitoring of compliance with the applicable requirements of legislation and internal documents of the Group or its companies, including the principles and requirements established by this Policy.

5.22 In the event of suspected Fraud or abuse, the Compliance Service will initiate a comprehensive internal investigation at the request of the Group's Officials.

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6. ROLES AND RESPONSIBILITIES

6.1 The Group's Employees and Officials should strictly observe the principles and provisions of this Policy, the Code of Conduct and other internal documents of the Group and its companies, as well as applicable legislation.

6.2 The Group's Employees and Officials have the responsibility to protect assets and comply with the 'business ethics standards of the Group and its companies.

6.3 In addition, for the purposes of this Policy, the Group and its companies defines the following roles and competencies:

The Board of Directors of the company of the Group

6.4 The Board of Directors of the company of the Group oversees this Policy and plays a key role in ensuring that effective control systems are in place to reduce the risks of Fraud and misconduct, including by:

- determining main directions of the Corporate fraud prevention activities in the company of the Group;
- approving the Air Astana Group Corporate Fraud Prevention Policy, including any amendments thereto;
- evaluation of the effectiveness of the Fraud prevention activities in the company of the Group, at least annually;
- providing ongoing oversight of whistleblowing mechanisms, reporting channels, and the outcomes of investigations through the Audit Committee of the Board of Directors;
- conducting periodic reviews of fraud risks and the control environment, also via the Audit Committee of the Board of Directors.

The executive body of the company of the Group

6.5 The role of the executive body of the company of the Group is to:

- approve measures necessary to protect assets and improve internal control systems, including the allocation of relative duties among the departments in the company of the Group;
- make decisions on holding Employees of the Group's company accountable if violations committed in their activities led to the commission of Corporate fraud.

Heads of the Departments

6.6 The heads of departments of the company of the Group are responsible for monitoring Fraud prevention activity within their departments by:

- assessing the effectiveness of internal control systems;

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- continuously improve internal controls per recommendation from the Compliance Service, the Internal Control Service and the Internal Audit Service;
- identifying processes and procedures vulnerable to Corporate fraud;
- assisting in preliminary verification or internal investigations and assigning the appropriate representatives of structural units to participate in working groups;
- assisting working groups that conduct preliminary investigations and/or internal investigations; providing access to premises, facilities and documents necessary for preliminary verification and/or internal investigations;
- providing information to the management of the company of the Group and the Compliance Service on all incidents of proven/alleged acts of Fraud;
- initiating disciplinary measures against Employees involved in Corporate fraud and violations of internal control systems, in cooperation with the Human Resources & Administration and the Legal Departments;
- monitoring of the effectiveness of Fraud risk control procedures; and
- implementing new control procedures to reduce the risk of recurrence of similar frauds.

Managers of all levels

6.7 Managers of all levels should make every effort to reduce/mitigate the risk of Employees of the company of the Group committing Fraud. Their responsibility for the prevention and detection of fraud includes:

- assessing Fraud risks inherent in the operational processes for which they are responsible and the effectiveness of existing internal control systems;
- providing recommendations to the management to improve internal control systems to mitigate Fraud risks;
- reporting on a timely basis to the head of the department and the Compliance Service about all cases of proven/alleged acts of Fraud;
- with the assistance of the Compliance Service, increasing awareness among Employees about liability for Fraud and principles and measures for Corporate fraud prevention.

The Employees

6.8 Each employees must:

- not commit acts (fail to act) that can be objectively regarded as Corporate fraud or the deliberate violation of internal control systems;
- inform their managers if there is a risk of Fraud due to weak procedures or ineffective controls or lack of control;

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- immediately inform direct manager and the Compliance Service about a potential or existing Conflict of interest, of which they are aware;
- inform the Compliance Service and/or management of the company of the Group about any external interest that may affect their duties;
- be aware of the requirement to promptly inform the Compliance Service (according to the Group's Speak-Up Policy) about signs of Corporate fraud in any available way, either verbally or in writing;
- support verification activities, preliminary inspections and internal investigations, including by providing explanations, all necessary documents and information within their competence and in accordance with the procedure established by legislation and internal documents of the company of the Group.

The Compliance Service

6.9 The Compliance Service shall:

- act in accordance with the Regulations on Compliance Service;
- develop the Group's Policy, as well as principles and measures for Corporate fraud prevention;
- initiate and conduct investigations of suspected Fraud cases;
- ensure that Employees of the company of the Group are aware of this Policy and maintain records;
- conduct annual Corporate fraud training and knowledge testing for new and existing Employees; and
- inform Employees, Officials and Counterparties of the Group about the documents and measures developed for the implementation of this Policy.

The Internal Audit Service

6.10 The role of the Internal Audit Service is to:

- contribute to Fraud prevention by means of assessing the design and operating effectiveness of internal controls, particularly those aimed at preventing Fraud, and maintain professional scepticism and taking into account the risk of management override and control circumvention in all relevant internal audit engagements;
- give consideration to Fraud risks in the annual audit planning process and during performance of internal audit engagements, as well evaluation effectiveness of management actions in the Group to reduce them; and

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- assist in the investigation of suspected Fraud cases at the request of management, the Audit Committee, or the Board of Directors, provided that such investigation is included in the approved annual audit plan.

7. APPROVING BODY

7.1 This Policy comes into force upon approval by the Board of Directors of Air Astana JSC and may be supplemented and amended by a decision of the Board of Directors of Air Astana JSC.

7.2 The executive bodies of the companies of the Group shall be responsible for the implementation and maintenance of the Policy, as approved by the Board of Directors.

8. FINAL PROVISIONS

8.1 This Policy shall be reviewed at least every 2 (two) years.

8.2 This Policy is set out in the Kazakh, Russian and English languages. In case of discrepancies, the text of the Policy in the Russian language shall prevail.

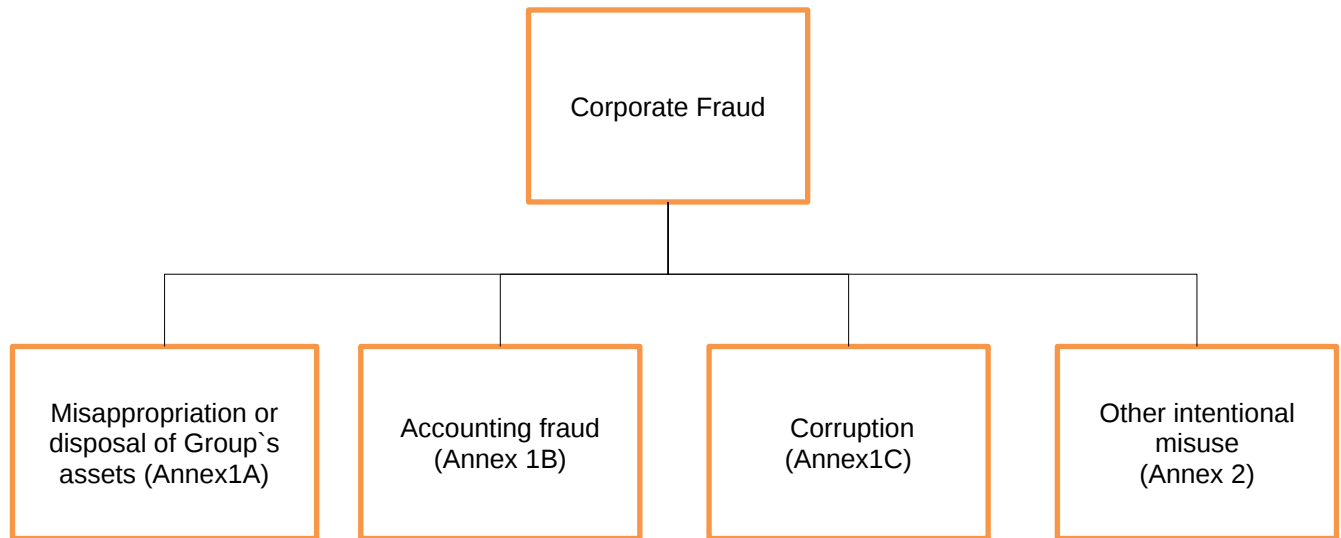
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ANNEX 1

to the Corporate Fraud Prevention Policy

CHART WITH MAIN ELEMENTS OF CORPORATE FRAUD

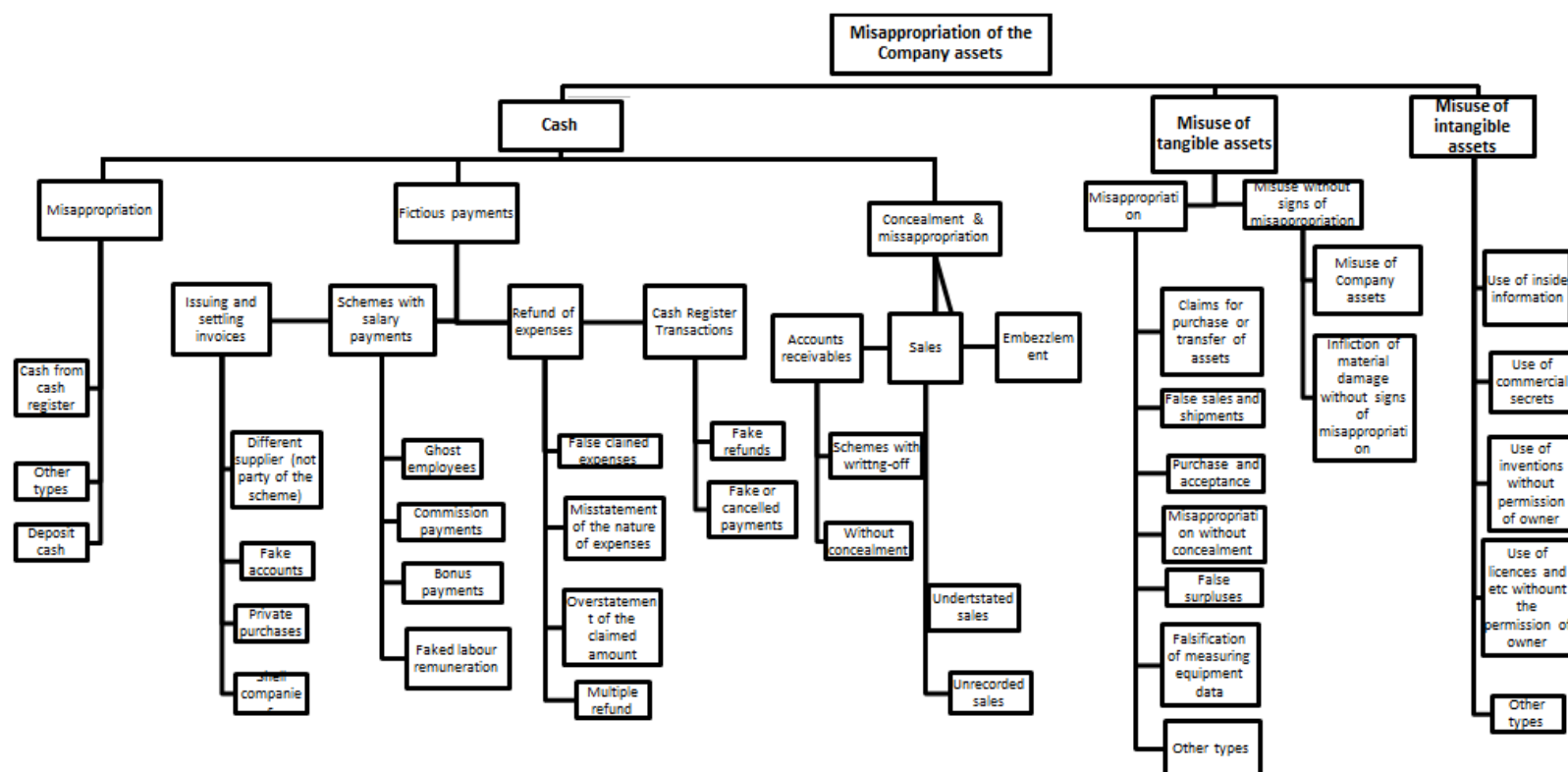


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ANNEX 1A

to the Corporate Fraud Prevention Policy

MAIN ELEMENTS OF MISAPPROPRIATION OF THE COMPANY'S ASSETS

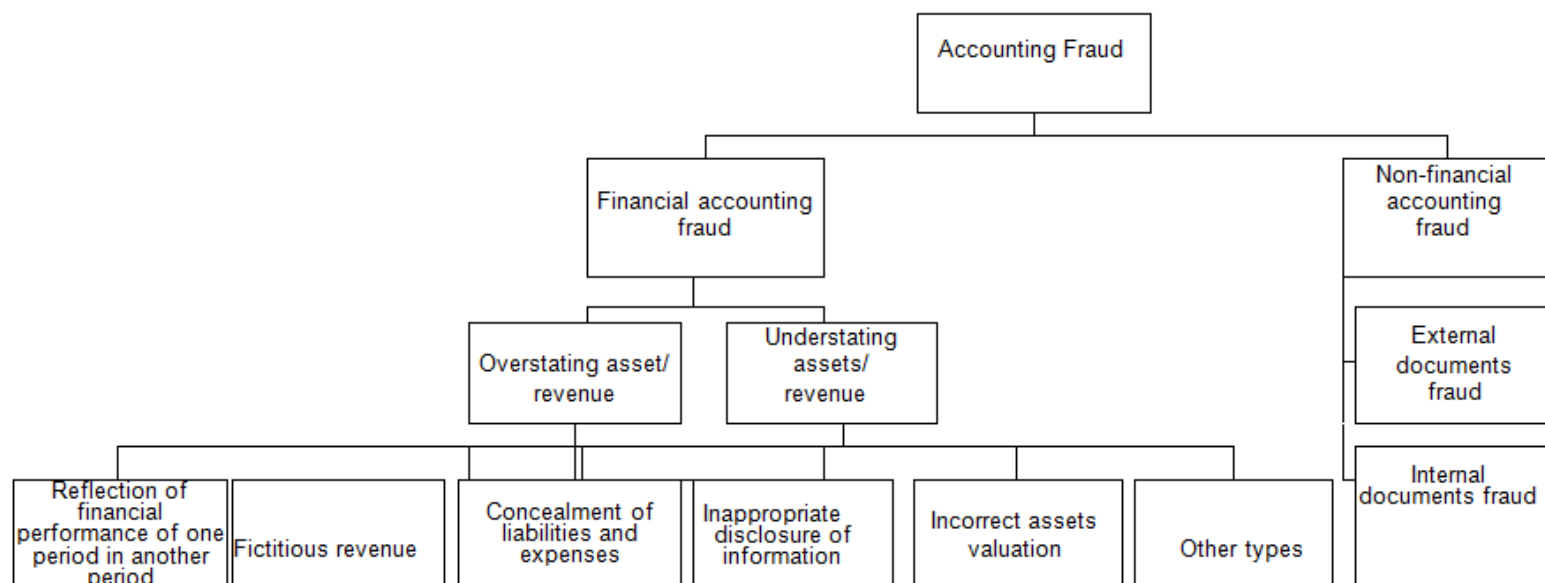


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ANNEX 1B

to the Corporate Fraud Prevention Policy

MAIN ELEMENTS OF ACCOUNTING FRAUD

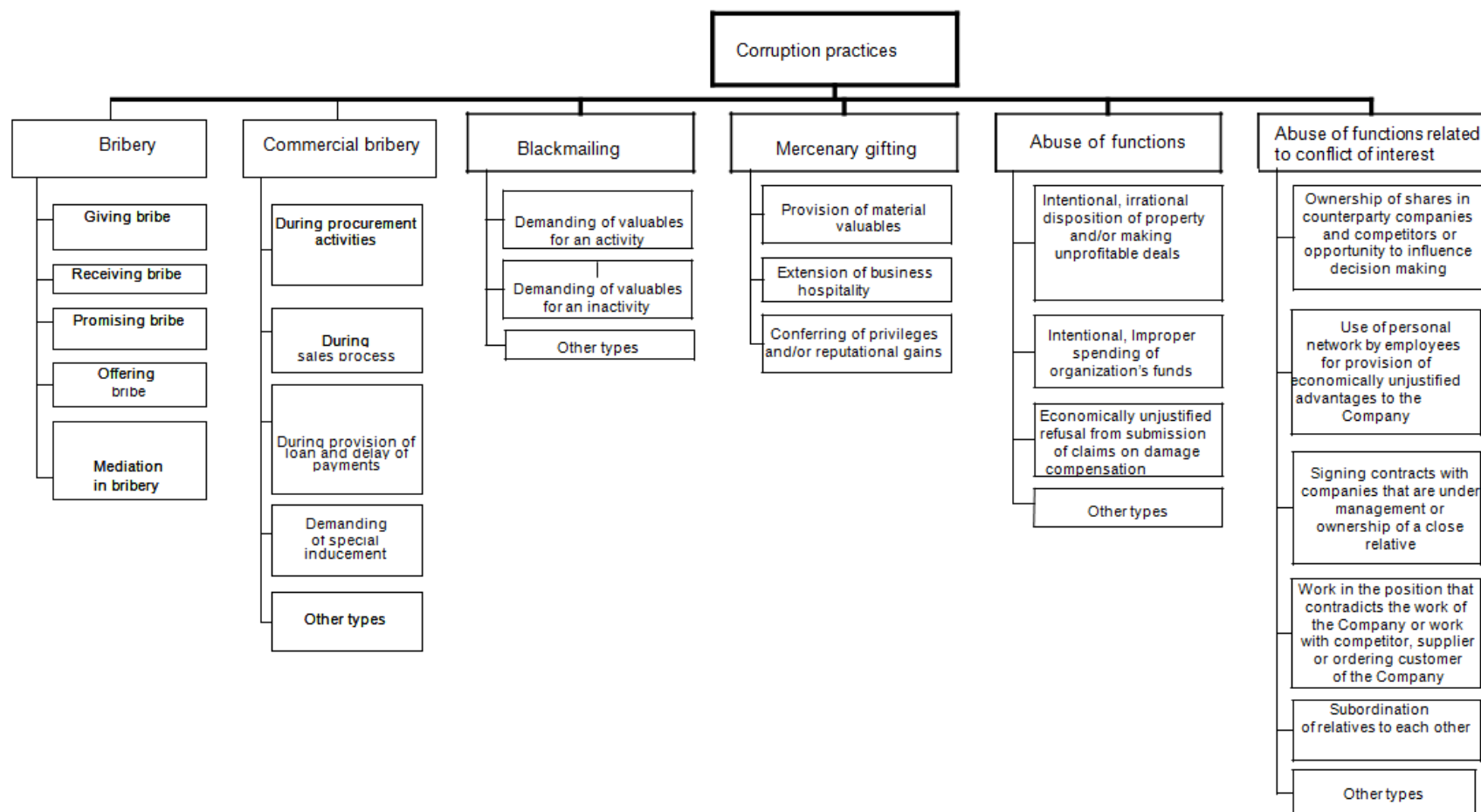


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ANNEX 1C

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MAIN ELEMENTS OF CORRUPTION



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ANNEX 2

to the Corporate Fraud Prevention Policy

EXAMPLES OF CORPORATE FRAUD

Procurement:

- goods or services are ordered for personal goals or from a particular supplier in exchange for certain gain;
- goods or services are ordered from counterparty who is a connected person or relative by-passing the appropriate procurement procedures;
- prices of goods or services ordered are significantly higher than market prices (20% and more);
- receipt of smaller amount of goods as opposed to amount stated in the invoice but with payment for the full amount from invoice;
- development or representation of counterfeit accounts with which the order has not been placed;
- breaches of procurement procedures;
- orders placed for work/service not provided within the agreement
- consulting services agreements that include only general and vague description of services;
- external consultant works in the area different from the area that the signed agreement asks to perform;
- external company is a shell company registered offshore and etc.

Payment requests:

- services that have not been rendered;
- larger amount of services than what have been rendered;
- rebuy of services from external parties that have already been paid or rendered to the Group or its company;
- excessive commissions (20% and more) to external agents or consultants;
- groundlessly large discounts for external providers;

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- external company requests to make payments to jurisdiction different from where the services are delivered.

Stocks and property:

- inappropriate use, theft or fraud with stocks and property;
- use of Group`s property with a mercenary motive.

Cash and cash receipts:

- acceptance of cash receipts without appropriate documentation;
- change of documents for concealment of theft of monetary funds.

Salary:

- receiving funds for non-existent personnel included in payroll records;
- groundless overstatement of working hours for receiving an additional pay for overtime;
- delivery of work unstipulated by employment agreement on the part-time basis in another organization during company`s of the Group paid working hours;
- receipt of payment by an Employee from another organization unstipulated by employment agreement during working hours paid by the company of the Group.

Business trip advance reports:

- reimbursement request on expenses during business trips where Employee did not go;
- reimbursement of business trip expenses not intended by work task of the trip.

Other advance reports:

- fictitious or overstated reimbursement requests for representation expenses;
- provision of reimbursement requests already paid by third party;
- economically unjustified reimbursement unstipulated by internal documents of the Group or its company.

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Conflict of interest:

- work for competitor`s organization or counterparty, supplier or ordering customer of the Group;
- work in the position similar to a position in the Group or its company, including part-time, which can harm interests of the Group or its company;
- signing of agreement with counterparty who is under direct or indirect management or owned (directly or indirectly) by close person and/or relative of an Employee;
- direct or indirect ownership (including mediated) of particular size of a share, fee, contribution, participation interest in registered capital, security papers and other rights (including securities options, property, rights) in counterparty/in relation to counterparty of the Group or its company and/or property of designated person either in competitor`s organization/in relation to competitor`s organization of the Group or its company, and/or it`s property;
- withholding information about improprieties, conducted by an Employee/representative of counterparty, as a result of business relationships with an Employee of the Group who detected violation;
- employment to the Group or conferring advantages and/or privileges to close people and/or relatives of an Employee of the Group in the absence of required competences of the latter or to the prejudice of more qualified candidates (nepotism);
- external company is connected to Employee of the Group;
- external company became a participant of a deal only due to instruction or insistence of an Employee of the Group.