

# Statement on Public Country-by-Country Reporting of the Multinational Enterprise Group JSC Samruk-Kazyna

The report on corporate income tax information for the reporting period corresponding to the year 2024, ended on 31 December 2024 ("FY2024"), also referred to as the public country-by-country report ("Public CbC Report" or the "Report"), regarding the multinational enterprise group JSC Samruk-Kazyna (the "Group"), has been prepared in accordance with the provisions of Chapter 13<sup>1</sup> of Order no. 1802/2014 approving the accounting regulations applicable to individual and consolidated annual financial statements, as well as Chapter 8<sup>1</sup> of Order no. 2844/2016 approving the Accounting Regulations compliant with International Financial Reporting Standards, as subsequently amended and supplemented. The Report is currently available free of charge on the Rompetrol Group website:

<https://www.rompetrol.com/group-reports>

The data and information contained in the Report relate exclusively to the operations of the JSC Samruk-Kazyna Group in Romania, the Public CbC Report not including information regarding the Group's operations in other jurisdictions, as such information has not been made available to the Romanian entities by the Group's ultimate parent company.

Romania introduced the requirements for publishing the CbC report two years earlier than other Member States of the European Union, where the obligation to disclose such information applies to financial years beginning after 22 June 2024. For companies whose financial year corresponds to the calendar year, the first reporting year will be 2025, with a publication deadline of 31 December 2026. Under these circumstances, the disclosure of centralized information regarding operational activity, financial data, and detailed tax information by tax jurisdiction where the Group operates may be a sensitive matter that could jeopardize the Group's competitive position and strategic initiatives, placing it at a disadvantage.

Under these conditions, at this stage the Group has opted to provide information for the purposes of the Public CbC Report obligation exclusively for the entities in Romania (without including figures relating to their branches or permanent establishments in third countries).

The JSC Samruk-Kazyna Group intends to present complete information starting with the calendar year 2025, when all large multinational groups operating in the European Union will be subject to similar compliance requirements regarding the Public CbC Report.

Additionally, at present there are still uncertainties and ambiguities regarding the machine-readable electronic format for publication, the specific procedure for making the information available, and the existence of the website of the register referred to in Directive (EU) 2017/1132, etc., making the publication process of the Report uncertain and difficult.

## Public Country-by-Country Reporting of the Multinational Enterprise Group JSC Samruk-Kazyna

### **General Information Regarding the Ultimate Parent Company of the Group**

Group name	JSC Samruk-Kazyna
Name of the ultimate parent company of the group	Sovereign Wealth Fund Samruk-Kazyna JSC
Country where the ultimate parent company is registered	Kazakhstan
Tax identification number of the ultimate parent company	081140000436
Financial year – start date	01.01.2024
Financial year – end date	31.12.2024
Currency	RON
Are the reporting data based on reporting instructions used for tax purposes, in line with Section III, Parts B and C of Annex III to Council Directive 2011/15/EU (yes/no)?	Yes. Additionally, information is presented regarding the supplementary tax due by legal entities operating in the oil and natural gas sectors.
General Comments	The revenues presented below do not include dividend income received by the Romanian entities. Revenue includes income from foreign exchange differences. The corporate income tax paid includes the solidarity contribution related to the year 2023 and paid during 2024,

	<p>as well as payments made during 2024 representing the minimum turnover tax.</p> <p>The corporate income tax recorded in 2024 also includes the minimum turnover tax due in accordance with legal provisions.</p> <p>Separately, information is presented regarding the supplementary tax due by legal entities operating in the oil and natural gas sectors. This supplementary tax is calculated on the turnover of companies active in the respective sectors, is additional to corporate income tax, and is reflected in accounting records as an operating expense in accordance with applicable accounting regulations.</p>
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## **General Information Related to the Romanian Companies of the Group**

### **Overview of the Allocation of Elements by Country**

Tax jurisdiction	Romania
Country code	RO
Revenues	31,930,548,753
Profit (loss) before tax	(167,947,773)
Corporate income tax paid	228,272,477
Corporate income tax accrued during the financial year (after carryforward of tax losses)	(71,507,821)
Supplementary tax for legal entities operating in the oil and natural gas sectors – paid	89,781,733
Supplementary tax for legal entities operating in the oil and natural gas sectors – accrued during the financial year	130,660,597
Accumulated earnings (losses)	(6,021,674,611)
Number of employees	4,261

Additional columns may be added as necessary	N/A
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## List of Subsidiaries and Activities

Member State or tax jurisdiction	Cod de tara
Romania	RO

Entities	Description of Activities
Rompétrol Energy	Rompétrol Energy was established for the purpose of designing, constructing, operating, and owning a cogeneration thermal power plant, producing and marketing electricity and thermal energy.
Byron Shipping SRL	Byron Shipping SRL operates as a shipping agency.
KMG Rompetrol Service Center SRL	Provides support services to affiliated entities, such as administrative services, secretarial services, legal services, procurement services, financial services, human resources services, etc.
KMG Rompetrol SRL	Acts as the corporate center of the KMG International Group, providing a wide range of services to its members, in particular management consulting services, as well as other centralized group-level services (human resources, finance, legal, IT, etc.).
Fondul de Investitii in Energie Kazah-Roman SA	Operates under main CAEN code "6420 – Activities of holding companies", with primary objectives focused on investments related to the operations of the KMGI Group in the following industries: oil and gas, extraction, refining, distribution, storage, transport, services and trading, and electricity (production, distribution, and supply).
Rompétrol Development SRL	Its main activity is leasing distribution stations to the affiliated entity Rompetrol Downstream SRL.
Rompétrol Downstream SRL	Active in the fuel distribution market since its establishment. The company operates six fuel depots and a nationwide fuel distribution network comprising both company-owned stations and partner-owned stations, ensuring nationwide coverage in Romania.
Rompétrol Well Services SA	Provides a wide range of services for oil and natural gas wells, including cementing and pumping services, well stimulation, casing operations, nitrogen services, equipment rental, etc.
Midia Marine Terminal SRL	Operates the offshore terminal and the main logistics assets of the Petromidia and Vega refineries, with the primary activity of handling maritime-transported goods (crude oil, refined petroleum products, LPG, ethylene, and other petroleum products or raw materials) from/to vessels until the completion of loading/unloading operations.
Rompétrol Petrochemicals SRL	Formerly the petrochemicals division of the Rompetrol Group, with activities having been taken over by Rompetrol Rafinare SA.
Rompétrol Quality Control SRL	Its main activity consists of laboratory technical testing and analysis activities.
Rompétrol GAS SRL	Operates in the wholesale trade of solid, liquid, and gaseous fuels and related products and is also involved in LPG production activities

<b>Entities</b>	<b>Description of Activities</b>
	through the blending of multiple components, mainly purchased from the affiliated company Rompetrol Rafinare SA.
Rominserv SRL	Specialized in delivering industrial investment projects and full maintenance services aimed at modernizing and upgrading the refining processes of the Group, fuel distribution stations, logistics terminals, and jetties.
Rompetrol Rafinare SA	Operates two refineries, Petromidia and Vega, as well as the petrochemicals division.
Oilfiled Explorations Business Solutions SA	Its activity corresponds to CAEN code 0910 – “Support activities for crude oil and natural gas extraction”.
Rompetrol Financial Group SRL	Its main activity is holding company activities.
Rompetrol Logistics SRL	A limited liability company within the KMG International Group, currently mainly engaged in space leasing activities.
RomOil SRL	Primarily carries out leasing of owned spaces (petroleum product tank depots) to Rompetrol Downstream SRL.
Global Solution Services SRL	Provides security and guarding services.
Global Security System – Fire Services SRL	Provides fire prevention and firefighting services.
Rompetrol Renewables SRL	Its main activity is the production of renewable electricity.