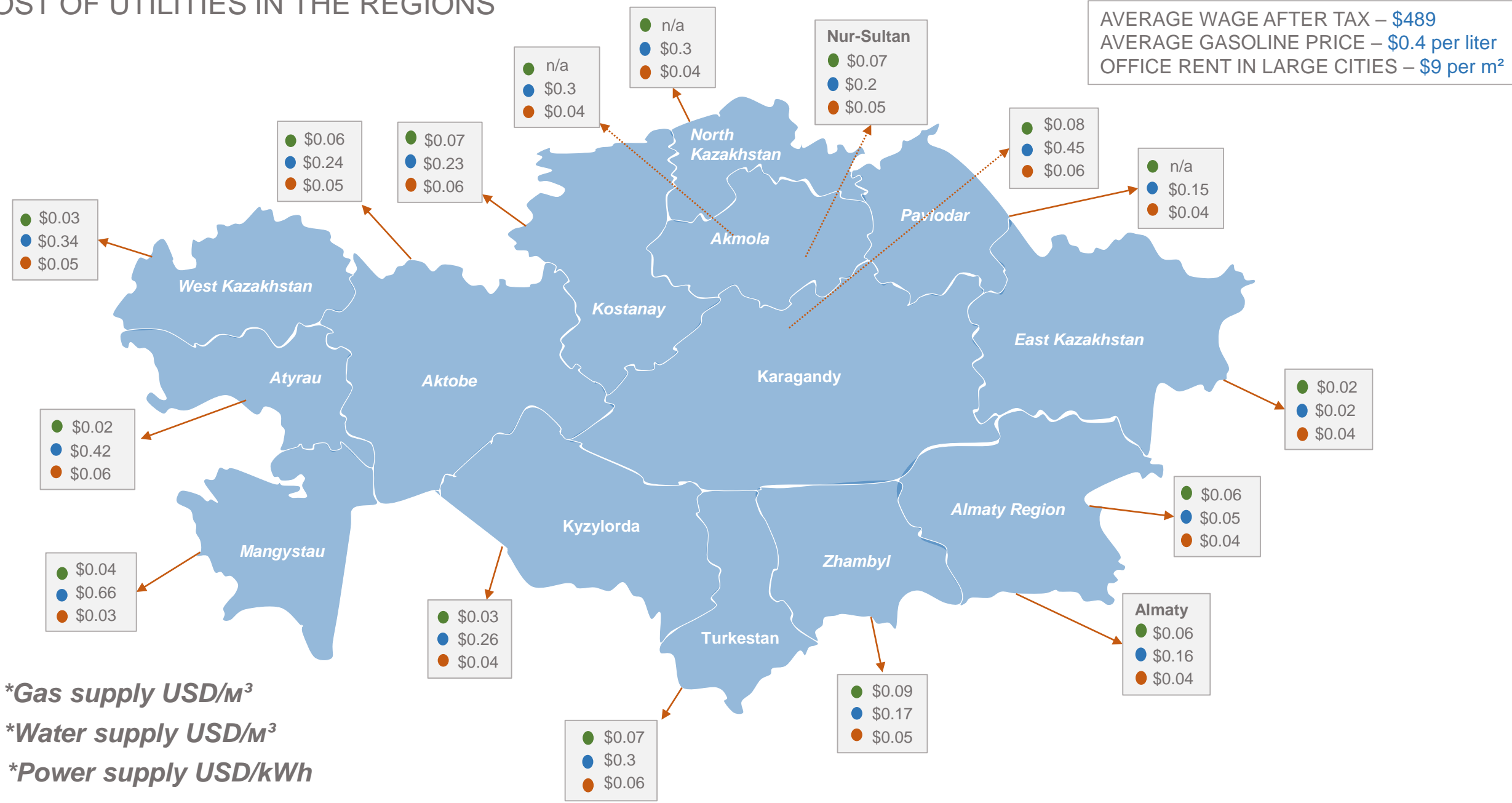


COST OF UTILITIES IN THE REGIONS

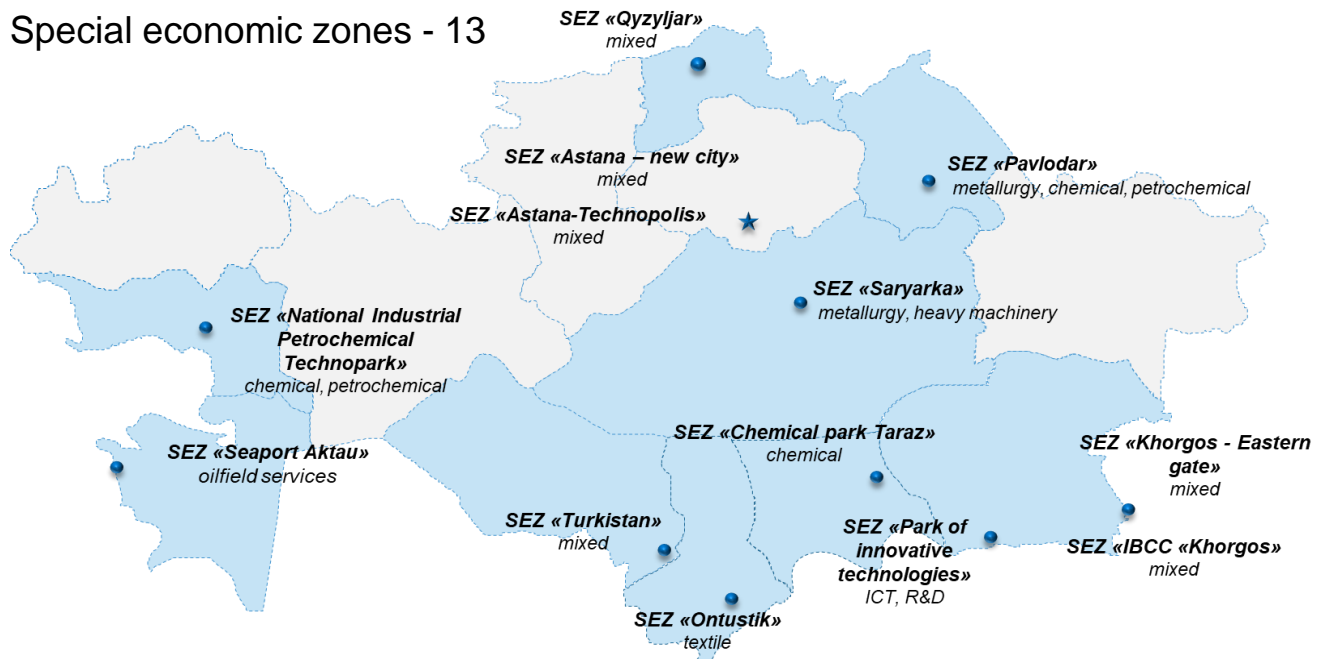


- *Gas supply USD/m³
- *Water supply USD/m³
- *Power supply USD/kWh

*as of April 18, 2022, 1 USD – 450 KZT

SPECIAL ECONOMIC AND INDUSTRIAL ZONES OF KAZAKHSTAN

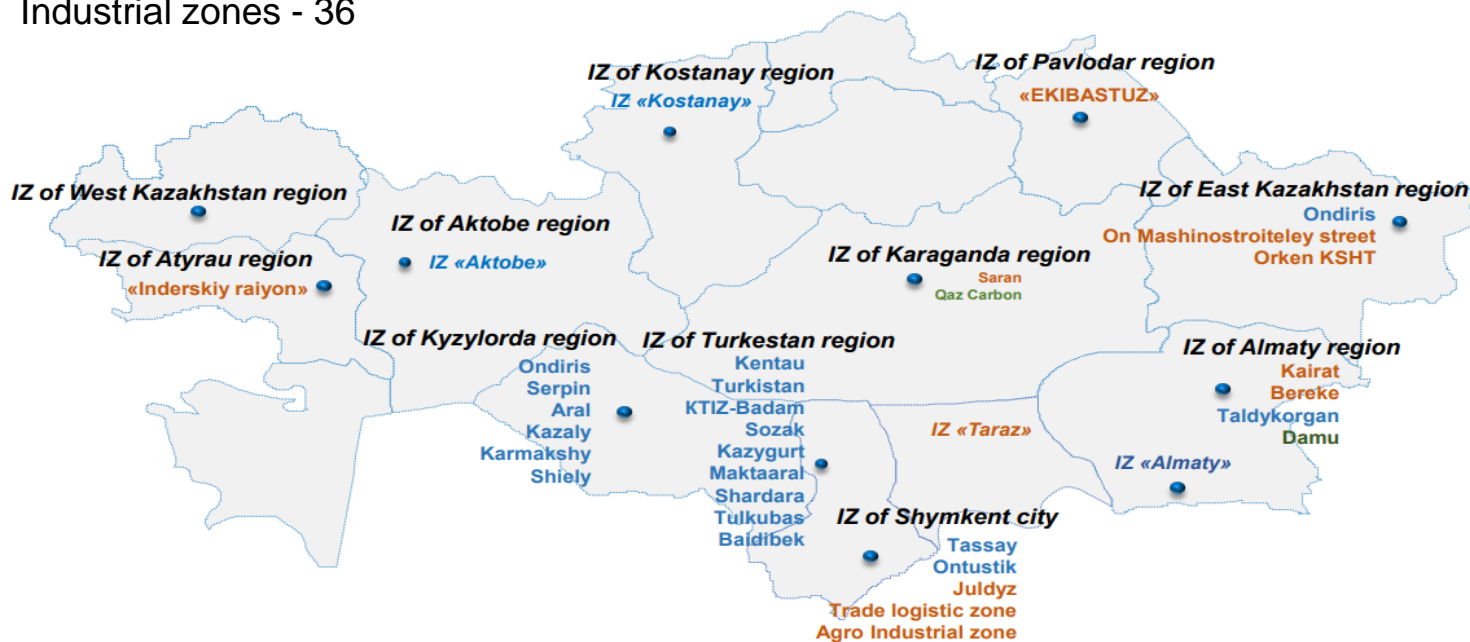
Special economic zones - 13



Preferences

	Corporate income tax (CIT)	Land tax	Property tax	Value added tax (VAT)
OECD average (2014)	24.8%	n.a.	n.a.	19%
Standard taxation in Kazakhstan	20%	Based on area size and type	0.5-1.5%	12%
Taxation in SEZ	0%	0%	0%	0%*
Other preferences in SEZ	<ul style="list-style-type: none"> • Simplified procedure for hiring a foreign labor • No custom duties when importing goods in SEZ • Free land plot for up to 10 years 			

Industrial zones - 36



- Land plots (lease or buyout);
- Available infrastructure;
- No industry restrictions.