

APPROVED

by Resolution of the Management
Board of JSC “Zhasyl Damu” dated 14
November 2024 (Minutes No.
11/2024–52)

**Rules of Joint Stock Company “Zhasyl Damu”
for the Refund of Overpaid and/or Erroneously Paid Amounts**

*(as supplemented by Resolution of the Management Board of JSC “Zhasyl Damu” dated 5 December
2024, Minutes No. 12/2024–56)*

*(as amended and supplemented by Resolution of the Management Board of JSC “Zhasyl Damu”
dated 11 August 2026, Minutes No. 08/2026-34)*

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1. General Provisions

1. These Rules of Joint Stock Company “Zhasyl Damu” for the Refund of Overpaid and/or Erroneously Paid Amounts (hereinafter referred to as the “Rules”) have been developed in accordance with subparagraph 4) of paragraph 1 of Article 389 of the Environmental Code of the Republic of Kazakhstan (hereinafter referred to as the “Code”), the Law of the Republic of Kazakhstan “On Joint Stock Companies”, the Rules for the Implementation of Extended Producer (Importer) Obligations approved by Resolution No. 763 of the Government of the Republic of Kazakhstan dated 25 October 2021 (hereinafter referred to as the “EPR Implementation Rules”), other regulatory legal acts, the Charter of Joint Stock Company “Zhasyl Damu”, and the internal acts of JSC “Zhasyl Damu” (hereinafter referred to as the “Company”).

Paragraph 1 was amended in accordance with Resolution of the Management Board of JSC “Zhasyl Damu” dated 11 August 2026 (Minutes No. 08/2026-34).

2. These Rules establish the grounds, conditions and procedure for the refund to producers (importers) of products (goods) of overpaid and/or erroneously paid recycling fee amounts on the basis of their written applications, as well as the conditions for making corrections to the information contained in recycling fee payment certificates.

Paragraph 2 was amended in accordance with Resolution of the Management Board of JSC “Zhasyl Damu” dated 11 August 2026 (Minutes No. 08/2026-34).

3. Deleted in accordance with Resolution of the Management Board of JSC “Zhasyl Damu” dated 11 August 2026 (Minutes No. 08/2026-34).

2. Grounds for the Refund of Overpaid and/or Erroneously Paid Amounts

4. The grounds for the refund of overpaid and/or erroneously paid amounts shall be as follows:

1) erroneous payment of the recycling fee amount (or part thereof), including as a result of incorrect data being specified by the importer (producer) when submitting an application for the fulfilment of extended producer (importer) obligations;

2) independent sale (export) outside the Republic of Kazakhstan by producers (importers) of products (goods), including packaged products (goods), that are subject to extended producer (importer) obligations and in respect of which the recycling fee has been paid;

3) independent recycling by a business entity that has fulfilled its extended producer (importer) obligations by paying recycling fees, of packaging waste (defective items, trimmings, products (goods) in packaging that have expired) by transferring such waste into the possession of persons carrying out waste recovery or disposal operations.

Paragraph 4 was amended in accordance with Resolution of the Management Board of JSC “Zhasyl Damu” dated 11 August 2026 (Minutes No. 08/2026-34).

3. Procedure for the Refund of Overpaid and/or Erroneously Paid Amounts

5. The refund of an overpaid and/or erroneously paid recycling fee amount shall be

made on the basis of an application for the refund of an overpaid and/or erroneously paid recycling fee amount submitted by the producer (importer) to the Operator (hereinafter referred to as the “Application”).

Paragraph 5 was amended in accordance with Resolution of the Management Board of JSC “Zhasyl Damu” dated 11 August 2026 (Minutes No. 08/2026-34).

6. The Application shall be submitted through an electronic document management system or through the unified state platform for receiving and processing citizens’ applications, “e-Otinish”, and shall be signed using an electronic digital signature.

Paragraph 6 was amended in accordance with Resolution of the Management Board of JSC “Zhasyl Damu” dated 11 August 2026 (Minutes No. 08/2026-34).

7. The Application shall be submitted in free form and shall be signed by an individual or by the chief executive officer of the producer (importer), or by a person duly authorised by the chief executive officer (for legal entities).

The Application shall contain the following mandatory information:

1) the full or abbreviated name of the producer (importer), its registered and actual address, and contact details (telephone numbers and email addresses);

2) the amount of the recycling fee subject to refund as an overpaid and/or erroneously paid amount;

3) details of the producer’s (importer’s) bank account to which the overpaid and/or erroneously paid recycling fee amount is to be refunded;

4) the number and date of the recycling fee payment certificate issued by the Operator, pursuant to which the overpaid recycling fee amount specified in the Application was paid;

5) the grounds for the refund of the overpaid and/or erroneously paid amounts;

6) a list of supporting documents attached to substantiate the grounds for the refund.

Paragraph 7 was amended in accordance with Resolution of the Management Board of JSC “Zhasyl Damu” dated 11 August 2026 (Minutes No. 08/2026-34).

8. In order to substantiate the grounds for the refund of overpaid and/or erroneously paid amounts, the Application shall be accompanied by the relevant supporting documents, as well as a document issued by a second-tier bank or Joint Stock Company “Kazpost” confirming the details of the producer’s (importer’s) current account denominated in the national currency, to which the overpaid and/or erroneously paid amounts are to be refunded.

Paragraph 8 was amended in accordance with Resolution of the Management Board of JSC “Zhasyl Damu” dated 11 August 2026 (Minutes No. 08/2026-34).

9. Where overpaid and/or erroneously paid amounts are refunded on the grounds specified in subparagraph 2) of paragraph 4 of Chapter 2 of these Rules, the following documents shall be attached:

In the case of export of products (goods) and/or their packaging:

1) an export contract for the supply of products (goods), or an agreement for the sale of products (goods) outside the Republic of Kazakhstan;

2) shipping documents:

for goods exported to Member States of the Eurasian Economic Union (EAEU) – an electronic invoice, transport documents (consignment note, international CMR consignment note), and a goods issue note (if available);

for goods exported to countries that are not Member States of the EAEU – an export customs declaration, transport documents, and a goods issue note (if available).

In the case of export of motor vehicles and self-propelled agricultural machinery:

1) for motor vehicles and self-propelled agricultural machinery exported by legal entities to EAEU Member States – an electronic invoice, transport documents (consignment note, international CMR consignment note), and a goods issue note (if available);

2) for motor vehicles and self-propelled agricultural machinery exported by legal entities to countries that are not EAEU Member States – an export customs declaration, transport documents (consignment note, international CMR consignment note), and a goods issue note (if available);

3) for motor vehicles and self-propelled agricultural machinery exported by individuals to EAEU Member States – a sale and purchase agreement, vehicle registration certificate (if available), transport documents (a consignment note or international CMR consignment note, or a border crossing slip, or a letter from the Border Service of the National Security Committee of the Republic of Kazakhstan confirming the crossing of the state border of the Republic of Kazakhstan), and an acceptance and transfer certificate (if available);

4) for motor vehicles and self-propelled agricultural machinery exported by individuals to countries that are not EAEU Member States – an export customs declaration and transport documents (consignment note, international CMR consignment note).

A mandatory condition for the refund of overpaid and/or erroneously paid amounts in respect of motor vehicles pursuant to subparagraph 2) of paragraph 4 of Chapter 2 of these Rules shall be the presence, in the unified digital system for state registration of motor vehicles, of a record confirming deregistration of the motor vehicle due to its export for permanent use outside the Republic of Kazakhstan.

Paragraph 9 was amended in accordance with Resolution of the Management Board of JSC “Zhasyl Damu” dated 11 August 2026 (Minutes No. 08/2026-34).

10. Upon receipt of an Application for the refund of overpaid and/or erroneously paid amounts in respect of goods (products), other than motor vehicles and self-propelled agricultural machinery, pursuant to subparagraph 2) of paragraph 4 of Chapter 2 of these Rules, the Operator shall submit a request to the authorised body in the field of environmental protection for the purpose of subsequently requesting confirmation from the state revenue authorities of the Republic of Kazakhstan, or directly to the state revenue authorities of the Republic of Kazakhstan, in order to confirm the export of the goods outside the Republic of Kazakhstan.

In such case, the period for consideration of the Application shall be suspended until the date on which the Operator receives a response to the relevant request from the authorised body in the field of environmental protection.

Where the export of the goods (products) specified in the Application, other than motor vehicles and self-propelled agricultural machinery, is confirmed, the Operator shall refund the overpaid and/or erroneously paid amounts to the bank account specified in the Application.

Where the export of the goods is not confirmed by the authorised body in the field of environmental protection, the Operator shall issue a written refusal to refund the

overpaid and/or erroneously paid amounts.

Paragraph 10 was amended in accordance with Resolution of the Management Board of JSC “Zhasyl Damu” dated 11 August 2026 (Minutes No. 08/2026-34).

11. Upon receipt of an Application for the refund of overpaid and/or erroneously paid amounts pursuant to subparagraph 2) of paragraph 4 of Chapter 2 of these Rules in respect of motor vehicles and self-propelled agricultural machinery, the recycling fee payment certificate (formerly, the document confirming payment in full) shall be cancelled, and a notification letter shall be sent to the relevant authorised state bodies informing them of the cancellation of the aforementioned document and of the requirement to pay the recycling fee in the event of re-registration of the respective motor vehicle.

Paragraph 11 was amended in accordance with Resolution of the Management Board of JSC “Zhasyl Damu” dated 11 August 2026 (Minutes No. 08/2026-34).

12. Where overpaid and/or erroneously paid amounts are refunded on the grounds specified in subparagraph 3) of paragraph 4 of Chapter 2 of these Rules, the following documents shall constitute supporting documents:

1) a certificate confirming the category of the business entity, executed in the form prescribed by the legislation of the Republic of Kazakhstan;

2) an agreement with a specialised organisation carrying out waste management operations;

3) a certificate of completed works, in the form approved in accordance with the legislation of the Republic of Kazakhstan on accounting and financial reporting, confirming the recycling of waste (expired products (goods) and their packaging, packaging waste (defective items, trimmings));

4) a write-off certificate in the form approved in accordance with the legislation of the Republic of Kazakhstan on accounting and financial reporting;

5) where packaging waste (defective items, trimmings) is generated, a goods issue note in the form approved in accordance with the legislation of the Republic of Kazakhstan on accounting and financial reporting shall additionally be submitted, specifying the weight of the packaged products (goods) (gross and net weight).

Paragraph 12 was amended in accordance with Resolution of the Management Board of JSC “Zhasyl Damu” dated 11 August 2026 (Minutes No. 08/2026-34).

12-1. Deleted in accordance with Resolution of the Management Board of JSC “Zhasyl Damu” dated 11 August 2026 (Minutes No. 08/2026-34).

13. The Operator shall be entitled to request additional documents necessary to confirm the fact of overpayment of recycling fee amounts.

14. The period for consideration of an Application by the Operator shall be 5 (five) business days from the date of its receipt.

Paragraph 14 was amended in accordance with Resolution of the Management Board of JSC “Zhasyl Damu” dated 11 August 2026 (Minutes No. 08/2026-34).

15. The period for consideration shall be suspended until the Operator receives the additionally requested documents.

16. Based on the results of consideration by the Operator of the Application submitted by the producer (importer), one of the following decisions shall be made:

1) to refund the overpaid and/or erroneously paid recycling fee amount to the current account of the producer (importer), the details of which are specified in the

Application;

2) Deleted in accordance with Resolution of the Management Board of JSC “Zhasyl Damu” dated 11 August 2026 (Minutes No. 08/2026-34).

3) to refuse the refund of the overpaid and/or erroneously paid amounts, with written notification to the producer (importer) specifying the reasons for such refusal.

The refund of the overpaid and/or erroneously paid recycling fee amount shall be made by the Operator in the national currency.

Paragraph 16 was amended in accordance with Resolution of the Management Board of JSC “Zhasyl Damu” dated 11 August 2026 (Minutes No. 08/2026-34).

4. Correction of Data in the Recycling Fee Payment Certificate

17. Where a discrepancy is identified between the data contained in the recycling fee payment certificate and the data contained in the supporting documents relating to the goods (products) (VIN, year of manufacture, country of manufacture, volume/weight/technically permissible maximum mass/rated engine power/weight of goods, HS Code of the goods), producers (importers) shall submit a correction application through their personal account on the Operator’s website, specifying the reasons for the requested correction.

18. Producers (importers) shall attach to the correction application the documents required for payment of the recycling fee in accordance with the EPR Implementation Rules and confirming the parameter to be corrected.

19. An application for correction of a recycling fee payment certificate shall be considered by the Operator within 6 (six) business days from the date of its receipt.

Supplemented in accordance with Resolution of the Management Board of JSC “Zhasyl Damu” dated 11 August 2026 (Minutes No. 08/2026-34).

Following consideration of the correction application, the Operator shall make the relevant correction to the recycling fee payment certificate or reject the application on any of the following grounds:

Amended in accordance with Resolution of the Management Board of JSC “Zhasyl Damu” dated 11 August 2026 (Minutes No. 08/2026-34).

1) failure to provide supporting documents in accordance with the EPR Implementation Rules;

2) Deleted in accordance with Resolution of the Management Board of JSC “Zhasyl Damu” dated 11 August 2026 (Minutes No. 08/2026-34).

3) the motor vehicle in respect of which the identification number was incorrectly specified in the recycling fee payment certificate (formerly, the document confirming payment in full) is registered, according to the information contained in the database of the Administrative Police Committee of the Ministry of Internal Affairs of the Republic of Kazakhstan;

4) correction of more than 2 (two) characters of the identification number of self-propelled agricultural machinery;

5) failure to make an additional payment where the amount of the recycling fee increases as a result of the correction.

5. Final Provisions

20. These Rules shall enter into force and take effect from the date of their approval by the Management Board of the Company. Amendments and supplements to these Rules shall be made in accordance with the legislation of the Republic of Kazakhstan and the Charter of the Company.

21. If, as a result of amendments to the legislation of the Republic of Kazakhstan, the Charter of the Company or other internal acts of the Company, individual provisions of these Rules become inconsistent therewith, these Rules shall apply to the extent that they do not conflict with the applicable legislation of the Republic of Kazakhstan, the Charter of the Company and other internal acts of the Company.

22. The invalidity of individual provisions of these Rules shall not entail the invalidity of any other provisions or of these Rules as a whole.