

No.	Topic wording	Sustainability impacts
6	Climate change	Greenhouse gas emissions Development of a climate change monitoring system Metals production needed to combat climate change
7	Emissions	Emissions of sulphur dioxide and other pollutants
8	Waste management	Generation of industrial waste from operations
9	Occupational health and safety	OHS risks for employees and contractors Work-related injuries Occupational disease risks for employees and contractors
10	Biodiversity	Impact on biodiversity in the regions of industrial operations
11	Water consumption and wastewater discharge	Wastewater discharge to water bodies Water withdrawal from water bodies
12	Industrial environmental safety of production facilities (including tailing dumps)	Tailings risks Industrial environmental safety risks
13	Responsible exploration and land reclamation	Land disturbance
14	Impact of transport on water bodies	Pollution of water bodies by sea and river transport
15	Supply chain responsibility	Risks related to the violation of sustainability principles in the supply chain
16	Corporate governance and risk management	Risks related to inadequate corporate governance and risk management
17	Anti-corruption and business ethics	Corruption and business ethics risks
18	Respect for human rights (including those of indigenous minorities)	Risks related to the violation of employee and contractor rights (including wrongdoings, discrimination, etc.) Risks related to the violation of fundamental rights of local communities in the regions of operation (including indigenous minorities)

The final list of material topics contains a number of changes as compared to 2022:

- the most important material topics were Training and Education Employment and Decent Working Conditions in the Regions of Operation, and Contribution to the Development of Local Communities, which means that the importance of the Company's social programmes and commitments to key stakeholders is growing;

- a high level of importance of special topics was noted: Contribution to the National Industry through Import Substitution (the topic rose from the seventh position in 2022 to the fourth position in 2023), Innovation Projects Pursuing Sustainable Development Goals (the topic remained in the Top 5 in 2023) – new technologies created by the Company contribute to objectives of the ESG strategy;

- the topics Impact of Transport on Water Bodies and Supply Chain Responsibility were not included in the list of GRI's material topics for 2023.

→ [For the description of impacts related to material topics, please see the 2022 Sustainability Report.](#)

# GRI CONTENT INDEX

Nornickel prepared the Report in accordance with the GRI Standards for the period from 1 January 2023 to 31 December 2023.

Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
<b>GRI 1: Foundation 2021</b>					
<b>GRI 2: General Disclosures 2021</b>					
<b>1. The organisation and its reporting practices</b>					
2-1	Organisational details	2, 16	Assured		Nature of ownership – private.
2-2	Entities included in the organisation's sustainability reporting	384	Assured		For a list of entities included in the financial statements of Norilsk Nickel Group, please see the Group's <a href="#">IFRS financial statements</a>
2-3	Reporting period, frequency and contact point	2, 477	Assured		Financial and sustainability reporting is prepared annually for the calendar year. The date of this report is 23 May 2024.
2-4	Restatements of information	2	Assured		Information on changes in previous periods' data is provided in the report in the footnotes below the respective figures.
2-5	External assurance	2, 472	Assured		
<b>2. Activities and workers</b>					
2-6	Activities, value chain and other business relationships	16, 38, 351	Assured		There were no significant changes in the supply chain of the core production process in the reporting year. Due to sanctions imposed on the Russian Federation, the Company is in the process of revising its list of equipment and software suppliers.
2-7	Employees	78, 424	Assured		
2-8	Workers who are not full-time employees	424	Assured		The relations with such employees are mainly formalised through civil law contracts. Such contracts are usually made for temporary work, without any prevailing type of activity. There are no significant hiring fluctuations within the reporting periods, and the changes from one reporting period to another may be associated with an increasing number of FTEs (a part of the functions handed over to FTEs).
<b>3. Governance</b>					
2-9	Governance structure and composition	60, 77, 128, 174, 256, 290, 295, 301, 316, 343	Assured		

Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
2-10	Nomination and selection of the highest governance body	290	Assured		
2-11	Chair of the highest governance body	290	Assured		The Chairman of the Board of Directors is not an executive director.
2-12	Role of the highest governance body in overseeing the management of impacts	60, 77, 128, 174, 215, 256, 290, 292, 295, 301, 316, 343	Assured		
2-13	Delegation of responsibility for managing impacts	60, 77, 128, 174, 215, 256, 290, 295, 297, 301, 316, 343	Assured		
2-14	Role of the highest governance body in sustainability reporting	215	Assured		The Sustainability Report, including the list of material topics, was approved by the Board of Directors, No. GMK/12-pr-sd dated 22.05.2024
2-15	Conflicts of interest	297	Assured		The Company publicly discloses information on related-party transactions in its annual reports.
2-16	Communication of critical concerns	292, 301, 334	Assured		
2-17	Collective knowledge of the highest governance body	294	Assured		
2-18	Evaluation of the performance of the highest governance body	294	Assured		
2-19	Remuneration policies	298	Assured		There are no termination or retirement benefits for members of the Board of Directors, as they are not employees of the Company <sup>1</sup> . The Company's management are subject to the same termination and retirement benefit rules as other employees of the Company.
2-20	Process to determine remuneration	298	Assured	Information on 2-20 b is not disclosed as not applicable.	There are no consultants on remuneration matters. In the reporting year, stakeholders (including shareholders) did not review the rules of the Board of Directors' remuneration.
2-21	Annual total compensation ratio	—	Not assured	Information has not been disclosed due to the protection of the personal data of the highest paid executive.	

<sup>1</sup> Except for members who are employees of the Company.

Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
<b>4. Strategy, policies and practices</b>					
2-22	Statement on sustainable development strategy	6, 8	Assured		
2-23	Policy commitments	38, 218, 326	Assured		For sustainable development policies and statements, please see the <a href="#">Company's corporate website</a> .
2-24	Embedding policy commitments	38, 58	Assured		The Company's employees are familiarised with by-laws upon hiring and in internal training sessions conducted by Norinickel.
					Suppliers and contractors of the Company are familiarised with by-laws when entering into contracts if it is stipulated by provisions of the contracts.
2-25	Processes to remediate negative impacts	334	Assured		For information on the commitment to assess negative impacts and address the situation, please see MMC Norilsk <a href="#">Nickel's Human Rights Policy</a> .
2-26	Mechanisms for seeking advice and raising concerns	66, 99, 140, 177, 334	Assured		
2-27	Compliance with laws and regulations	432	Assured		Significant cases of non-compliance with laws/regulations resulting in fines or non-financial penalties are understood as events disclosed in section 26 of the Notes to the IFRS annual consolidated financial statements and/or receiving adverse publicity. There have been no such cases in 2023.
2-28	Membership associations	62, 449	Assured		
<b>5. Stakeholder Engagement</b>					
2-29	Approach to stakeholder engagement	65, 67	Assured		
2-30	Collective bargaining agreements	100	Assured		
<b>GRI 3: Material Topics 2021</b>					
<b>Disclosures on material topics</b>					
3-1	Process to determine material topics	387	Assured		
3-2	List of material topics	387	Assured		

Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
<b>Training and education</b>					
3-3	Management of material topics	91 <a href="#">2022 Sustainability Report, page 312</a>	Assured		Collecting feedback from trainees and assessing their satisfaction serve to assess the effectiveness of training.
404-1	Average hours of training per year per employee	92	Assured		
404-2	Programmes for upgrading employee skills and transition assistance programmes	94, 112	Assured		
<b>Employment and decent working conditions in the regions of operation</b>					
3-3	Management of material topics	76, 83, 155 <a href="#">2022 Sustainability Report, page 311</a>	Assured		The <a href="#">Equal Opportunities Programme</a> defines the Company's approaches and commitments in providing jobs.  The <a href="#">Working Conditions Policy</a> sets forth the principles and commitments in ensuring decent working conditions.
201-3	Defined benefit plan obligations and other retirement plans	107	Assured		Payments under the pension plan are made by NPF GAZFOND Pension Savings. For the fund's public reports, please see the website at <a href="https://gazfond-pn.ru/about/disclosure/">https://gazfond-pn.ru/about/disclosure/</a>
202-1	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	86	Assured	Ratios of minimum level wage by gender compared to local minimum wage at significant locations of operation are not provided due to the lack of relevant accounting system. The Company will consider disclosing this information within three years	The calculation covers the Group's companies with an average headcount of at least 500 employees in 2023.
202-2	Proportion of senior management at significant locations of operation hired from the local community	79	Assured		
401-1	New employee hires and employee turnover	81, 82, 426	Assured		

Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	422, 423, 424	Assured	The indicator is partially disclosed. No information is provided for the following types of benefits: life insurance, healthcare, disability/ temporary disability coverage, childcare leave and share ownership due to the lack of an approved disclosure methodology for this type of data. The Company will consider disclosing this information within three years.	
403-6	Promotion of worker health	103, 106, 144	Assured		The Company respects employees' right to privacy and ensures confidentiality of information relating to their health. Health information is classified as a special category of personal data and is processed in full compliance with the applicable laws. The Labour Code prevents employers from requesting any information on employee health unless it is required for decision-making on the employee's performance of their job functions). The Company does not use data on participation in targeted healthcare programmes or reliance on healthcare services as criteria to make decisions related to hiring, dismissals, promotions/demotions, etc.
404-3	Percentage of employees receiving regular performance and career development reviews	428	Assured		
<b>Contribution to the development of local communities</b>					
3-3	Management of material topics	152, 154, 156, 158, 180, 186 <a href="#">2022 Sustainability Report, page 312</a>	Assured		
201-1	Direct economic value generated and distributed	406	Assured		
203-1	Infrastructure investments and services supported	153, 158, 171, 190, 380	Assured		
203-2	Significant indirect economic impacts	155, 156, 190, 380	Assured		

Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
204-1	Proportion of spending on local suppliers	—	Assured	The indicator is not disclosed in accordance with the GRI requirements due to no accounting system. The Company will consider disclosing this information within three years.	<a href="#">The Development of Local Communities</a> section discloses information on the Company's expenses associated with procurement from suppliers in the key regions of operation.
207-1	Approach to tax	315	Assured		
207-2	Tax governance, control and risk management	316, 334	Assured		
207-3	Stakeholder engagement and management concerns related to tax	317	Assured		Stakeholders' tax-related concerns among their other queries can be addressed as part of the mechanisms of the Corporate Trust Line.
207-4	Country-by-country reporting	—	Assured	The indicator is not disclosed due to the confidential nature of information (this information is a trade secret of the Company).	
413-1	Operations with local community engagement, impact assessments, and development programmes	—	Assured		The share of operations with local community engagement is 4.8% of all business units of the Company.
<b>Contribution to the national industry by promoting Russian technology</b>					
3-3	Management of material topics	38, 370 <a href="#">2022 Sustainability Report</a> , page 312	Assured		As at 31 December 2023, the Company did not adopt policies or set targets as regards contribution to the national industry.
<b>Innovation projects pursuing sustainable development goals</b>					
3-3	Management of material topics	38, 362, 370 <a href="#">2022 Sustainability Report</a> , page 312	Assured		In 2015, Norinickel launched the Technological Breakthrough programme focused on automating process control and enhancing productivity and safety, among other things, by introducing cutting-edge information support and automated systems. No specific commitments have been set for the Innovation Projects Pursuing Sustainable Development Goals topic. For more details, please see MMC Norilsk Nickel's <a href="#">Annual Report for 2023</a> .

Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
<b>Climate change</b>					
3-3	Management of material topics	252 <a href="#">2022 Sustainability Report</a> , page 310	Assured		
201-2	Financial implications and other risks and opportunities due to climate change	265	Not assured	Financial implications of the risk are not disclosed as there is no such estimate. Estimating financial implications is planned to be conducted within 3–5 years.	In 2023, climate change expenses, including initiatives to improve energy efficiency and create a system for monitoring buildings and structures located in permafrost areas, amounted to RUB 5.1 bn
302-1	Energy consumption within the organisation	283, 284	Assured		The Company uses statistical reporting forms applicable in Russia to record energy consumption data. TJ recalculation ratios are derived from the GRI 3.0 Guidelines and Engineering Magazine, a Russian R&D reference book.  In its operations, the Company consumes no cooling energy. The Company sells no cooling or steam energy.
302-3	Energy intensity	283	Assured		
302-4	Reduction of energy consumption	284	Assured		Reduction of energy consumption is calculated based on the technical specifications of equipment and other energy-consuming devices that are replaced as part of energy efficiency initiatives (as the difference between the consumption of more energy-efficient new equipment and less energy-efficient old equipment).
305-1	Direct (Scope 1) GHG emissions	276	Assured		To calculate GHG emissions, we used relevant global warming potential ratios disclosed in the IPCC Sixth Assessment Report: 1 for CO <sub>2</sub> , 27 for CH <sub>4</sub> (bio, comb), 29.8 for CH <sub>4</sub> (fug) and 273 for N <sub>2</sub> O
305-2	Energy indirect (Scope 2) GHG emissions	276	Assured		
305-3	Other indirect (Scope 3) GHG emissions	277	Assured		To calculate GHG emissions, we used relevant global warming potential ratios disclosed in the IPCC Sixth Assessment Report, which are 1 for CO <sub>2</sub> , 27 for CH <sub>4</sub> and 273 for N <sub>2</sub> O.  It takes into account the following greenhouse gases: carbon oxide (CO <sub>2</sub> ), nitrous oxide (N <sub>2</sub> O), methane (CH <sub>4</sub> ), with no or insignificant emissions of other greenhouse gases.  Biogenic CO <sub>2</sub> emissions are inapplicable.
305-4	GHG emissions intensity	276	Assured		

Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
305-5	Reduction of GHG emissions	—	Assured		<p>In 2023, we prevented GHG emissions of 272.4 kt of CO<sub>2</sub> equivalent, of which 34.4 kt of CO<sub>2</sub> equivalent are Scope 1 emissions eliminated as a result of direct energy saving initiatives, and 237.9 kt of CO<sub>2</sub> equivalent are Scope 2 emissions eliminated through deregulated bilateral purchase agreements for low-carbon electricity signed by the Trans-Baikal Division companies.</p> <p>Calculation of the emissions prevented as a result of direct energy saving initiatives is based on the calculation of the 302-4 indicator (the prevented emissions estimated result from reduced energy consumption).</p>

Emissions

3-3	Management of material topics	220 <a href="#">2022 Sustainability Report, page 311</a>	Assured		
305-7	Nitrogen oxides (NO <sub>x</sub> ), sulphur oxides (SO <sub>x</sub> ), and other significant air emissions	223, 412	Assured	Persistent organic pollutants are not emitted. Hazardous air pollutant emissions are not disclosed as there is no such a category according to the Russian laws.	Emissions of volatile organic compounds (VOCs) in 2023 amounted to 1,910.03 t.

Waste management

3-3	Management of material topics	230 <a href="#">2022 Sustainability Report, page 311</a>	Assured		
306-1	Waste generation and significant waste-related impacts	230	Assured		
306-2	Management of significant waste-related impacts	230, 231	Assured		
306-3	Generation	413, 415	Assured		

Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
306-4	Waste diverted from disposal	231, 413, 415	Assured	Information on the disposal of waste transferred outside the organisation is partially disclosed (without breakdown by type of disposal) due to the lack of relevant accounting systems	Information on waste management methods is disclosed in a breakdown stipulated by the Russian laws (as part of filling the statistic form 2-TP (waste). In the GRI terms, hazard waste is understood as waste of hazard classes 1–4 defined by the Russian laws.
306-5	Waste directed to disposal	413, 415	Assured	Partially disclosed. Internal waste management practices do not imply energy recovery. Breakdown by incineration with energy recovery and incineration without energy recovery is not provided for the waste transferred to the local municipal solid waste operator, as the operator determines waste treatment techniques at its own discretion. The applicable law does not require that the local municipal solid waste operator provide relevant information to the waste suppliers	

Health and safety

3-3	Management of material topics	124 <a href="#">2022 Sustainability Report, page 312</a>	Assured		
403-1	Occupational health and safety management system	126, 129, 133	Assured		

Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
403-2	Hazard identification, risk assessment, and incident investigation	129, 133	Assured		<p>Identification and assessment of occupational health and safety risks take place at all Group companies covered by the Report on an annual basis or ad hoc as described in the STO KISM 121-211-2017 corporate integrated management standard or similar local standards. The quality for these processes is ensured through compliance of assessment requirements with the above standards. Employees may report workplace hazards through the following channels:</p> <ul style="list-style-type: none"> <li>orally to their head;</li> <li>problem-solving boards available at all sites;</li> <li>report to an OHS structural unit;</li> <li>authorised persons present at OHS committee meetings;</li> <li>staff meetings;</li> <li>work refusal form.</li> </ul> <p>All injuries are investigated by a dedicated commission as stipulated by the national laws.</p>
403-3	Occupational health services	135, 143	Assured		<p>Contractors work on the Company's sites based on a contract that includes mandatory requirements for occupational health and safety. Before the start of a contractor's work, the Company takes a set of preparatory measures to ensure work safety. During the execution of the contract, the contractor undertakes to provide its employees with personal protective equipment on its own. The contractor ensures that sanitary and epidemiological requirements are met and all necessary OHS measures are taken. In the course of its operations, Norinickel monitors contractor employees' compliance with OHS requirements. In addition, the Company provides contractor employees with access to first aid at first-aid posts on production sites.</p>
403-4	Employee participation, consultation, and communication on occupational health and safety	140	Assured		
403-5	Employee training on occupational health and safety	129, 141	Assured		
403-8	Employees covered by an occupational health and safety management system	431	Assured		

Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
403-9	Work-related injuries	130, 430	Assured		<p>There are no disclosures on the following:</p> <ul style="list-style-type: none"> <li>contractor injury rates due to the lack of accounting for the number of hours worked;</li> <li>types and causes of non-fatal injuries due to the lack of consolidated accounting.</li> </ul> <p>The Company will consider developing an appropriate accounting system within the next three years.</p>
403-10	Work-related ill health	130, 430	Assured		<p>Types of occupational diseases and the number of fatalities caused by work-related ill health is not disclosed due to the confidential nature of this information and the lack of permission for its use by the government agencies responsible for maintaining and recording such information.</p> <p>The information on work-related ill health among contractors is also not disclosed, as it is impossible to unambiguously determine whether the contractor's ill health is directly caused by working at the Company's facilities.</p> <p>The information on occupational diseases is not disclosed due to the lack of consolidated records. The Company will consider developing an appropriate accounting system within the next three years.</p>



Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
<b>Biodiversity</b>					
3-3	Management of material topics	242 <a href="#">2022 Sustainability Report, page 311</a>	Assured		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	244, 246	Assured		The Company has no sites in protected areas or areas of high biodiversity value.
304-2	Significant impacts of activities, products, and services on biodiversity	246	Assured	The information on the number of affected (unprotected) species and on the reversibility of the impact is not disclosed as it is subject to the Company's further research in biodiversity. The Company will consider disclosing this information within three years	The Company's more than an 80-year-long impact on biodiversity has been scrutinised since 2022 as part of the Big Scientific Expedition.
304-3	Habitats protected or restored	238	Assured		The information is disclosed in accordance with the practice of land rehabilitation (restoration) as per the Russian laws. The completion of land rehabilitation is confirmed by government authorities in relevant documents.
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	251, 416	Assured		
<b>Water consumption and wastewater discharge</b>					
3-3	Management of material topics	225 <a href="#">2022 Sustainability Report, page 311</a>	Assured		
303-1	Interactions with water as a shared resource	225, 228, 409	Assured		Supplier relationships as regards impact on water resources are governed by the <a href="#">Company's Supplier Code of Conduct</a> ; there may be consultations with customers at customer's request.

Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
303-2	Management of water discharge-related impacts	225	Assured		The wastewater quality standards of the Company are based on: <ul style="list-style-type: none"> <li>Order of the Ministry of Agriculture of Russia No. 552 On Approval of Water Quality Standards for Water Bodies of Fisheries Significance, Including Standards for Maximum Permissible Concentrations of Harmful Substances in the Waters of Water Bodies of Fisheries Significance dated 13 December 2016;</li> <li>Decree of the Chief State Sanitary Doctor No. 2 On Approval of Sanitary Rules and Norms SanPiN 1.2.3685-21 "Hygienic Standards and Requirements for Safety and/or Harmlessness of the Living Environment for People" dated 28 January 2021.</li> </ul>
303-3	Water withdrawal	225, 227, 407, 408	Assured		The regions where the Company's assets are located are areas of normal and high water availability.  The volume of water withdrawal is recorded using instrumental controls and readings of certified gauges, as well as by indirect methods as may be approved by the relevant territorial office of the Federal Water Resources Agency.
303-4	Water discharge	225, 227, 228, 411	Assured		All water discharged by the Company is not freshwater (in GRI terminology).  In 2023, individual cases of exceeding permissible discharge limits were identified. Key substances eliminated as part of wastewater treatment: suspended solids, dry residue, nitrogen compounds, metals, and phosphates
303-5	Water consumption	225	Assured	Information on the impact that changes in water volumes of water reservoirs (storage basins) have on water bodies is not collected.	Total water consumption in 2023 in line with the GRI 303 (2018) methodology was 168 million m <sup>3</sup> .
<b>Industrial environmental safety of production facilities (including tailing dumps)</b>					
3-3	Management of material topics	148, 234 <a href="#">2022 Sustainability Report, page 311</a>	Assured		
306-3 (2016)	Significant spills	—	Assured		In 2023, there were no significant spills.
<b>Responsible exploration and land reclamation</b>					
3-3	Management of material topics	237 <a href="#">2022 Sustainability Report, page 311</a>	Assured		

Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
<b>Responsible supply chain</b>					
308-1	New suppliers that were screened using environmental criteria	—	Assured		The indicator is disclosed partially. In 2023, the existing supply chain due diligence management system applied to suppliers, processors and transporters of metal-containing mineral feedstock (“mineral suppliers”). As part of due diligence exercises, 11 mineral suppliers were assessed in 2023, including against environmental and social criteria. The number of new mineral suppliers to the Company in 2023 is equal to zero. Following the exercise, all audited mineral suppliers met the environmental and social criteria set out in <a href="#">Nornickel’s Supplier Code of Conduct</a> . No significant environmental and social risks have been identified. In 2023, the Company’s ESG assessment for compliance with the Code covered suppliers of goods, works, and services. The results of a pilot survey of selected suppliers are described in detail in the <a href="#">2023 Responsible Supply Chain Report</a> .
308-2	Negative environmental impacts in the supply chain and actions taken	—	Assured		
414-1	New suppliers that were screened using social criteria	—	Assured		
414-2	Negative social impacts in the supply chain and actions taken	—	Assured		
<b>Anti-corruption and business ethics</b>					
205-1	Operations assessed for risks related to corruption	311, 348	Assured		In 2023, the assessment of corruption-related risks <sup>1</sup> covered 74 business units, which is 88% of the total number of the Group’s business units.
205-2	Communication and training about anti-corruption policies and procedures	347	Assured		All members of the Board of Directors carry out their duties in Moscow.  All members of the Board of Directors have been fully briefed on the Company’s anti-corruption policies and procedures. However, in 2023, no dedicated training was conducted for the Board members on anti-corruption policies and methods. The Company will consider conducting such training in the future.  No training on anti-corruption practices is provided to external stakeholders; when contracts are signed, counterparties are familiarised with the Anti-Corruption Policy.
205-3	Confirmed incidents of corruption and actions taken	345	Assured		
<b>Respect for human rights (including those of indigenous minorities)</b>					
401-3	Parental leave	429	Assured		The indicator is partially disclosed due to the lack of the accounting system; information is provided about employees on maternity leave and/or childcare leave and on those who returned to work after the leave ended. The Company will consider developing an appropriate accounting system within the next three years.

<sup>1</sup> Corruption-related risks were assessed for the aspects of anti-corruption activities significant for the Group.

Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
402-1	Minimum notice periods regarding operational changes	100	Assured		
405-1	Diversity of governance bodies and employees	80, 406	Assured		
405-2	Ratio of basic salary and remuneration of women to men	—	Assured		The indicator is not disclosed due to the lack of the accounting system. The Company will consider developing an appropriate accounting system within three years. This Report provides information on the correlation of wages received by male and female employees by category.
406-1	Incidents of discrimination and corrective actions taken	—	Assured		No discrimination incidents have been recorded.
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	—	Assured		Partially disclosed (only for mineral suppliers). There are no such operations and suppliers <sup>1</sup> . The 2023 due diligence of suppliers covered observance of the right to the freedom of association and collective bargaining as part of checking compliance with the <a href="#">Company’s Supplier Code of Conduct</a> .
408-1	Operations and suppliers at significant risk for incidents of child labour	—	Assured		Partially disclosed (only for mineral suppliers). There are no such operations and suppliers <sup>1</sup> . The 2023 due diligence of suppliers covered incidents of child labour as part of checking compliance with the <a href="#">Company’s Supplier Code of Conduct</a> .
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	—	Assured		Partially disclosed (only for mineral suppliers). There are no such operations and suppliers <sup>1</sup> . The 2023 due diligence of suppliers covered incidents of child labour as part of checking compliance with the <a href="#">Company’s Supplier Code of Conduct</a> .
411-1	Incidents of violations involving rights of indigenous peoples	171	Assured		
413-2	Operations with significant actual and potential negative impacts on local communities	220	Assured	—	The main operation (unit) that has a significant negative impact on local communities is Polar Division, whose assets are located in Norilsk. The key source of negative impact is sulphur dioxide emissions into the atmosphere.

<sup>1</sup> In the reporting period, the Company conducted due diligence of mineral suppliers, including internal suppliers that are part of Nornickel Group such as Polar Division, Medvezhy Ruchey, Kola MMC, Murmansk and Polar Transport Divisions, Norilsk Nickel Harjavalta, Poligon-Tekhnogen, and Bystrinsky GOK.