

REPORT BOUNDARIES

GRI 2-2

Reporting boundaries

Over 20 years of non-financial reporting, the Company has established an information collection system configured in such a way that entities of Nor Nickel Group¹ provide the working group responsible for the report preparation with information on the most material topics and aspects of their operations in terms of social and environmental impact. The boundaries of information consolidation as part of GRI disclosure in the Report may vary and depend on whether a particular entity has significant economic, environmental, and social impacts.

The criteria for including an entity in the data collection boundaries depend on the specific indicator and are set out in the Company's by-laws. Examples of criteria for economic and production indicators include mining, ore concentration, metals production, inclusion of an entity in the IFRS reporting; for environmental indicators – completion of statutory statistical reporting forms; for personnel-related indicators – the entity's average headcount of more than 500 people, etc.

The reporting boundaries include data on Russian business units. Currently, the possibility to collect, independently verify, and disclose information on foreign

entities is limited. The Group's only significant foreign production entity, Norilsk Nickel Harjavalta, discloses sustainability data on its [official website](#) as a separate set of indicators (ESG-Databook). Other foreign business units are insignificant in terms of sustainability impacts.

Furthermore, the reporting boundaries do not include investment assets that are outside the Group's control unless they form a significant part of the Group's production chain. In 2023, the Company did not carry out any major mergers or acquisitions that would have a significant impact on the reporting boundaries.

Reporting boundaries for material topics

Legend

● All assets of the Subgroup are included	● Assets of the Subgroup with the most significant impacts are included	● Entities of the Subgroup are not included
---	--	---

Material topics	GRI disclosures	Norilsk Division	Kola Division ¹	Trans-Baikal Division	Energy Division	Sales Division ¹	Head Office	Other Group assets
Training and education	404-1, 404-2	●	●	●	●	●	●	●
Employment and decent working conditions in the regions of operation	201-3	●	●	●	●	●	●	●
	202-1, 202-2	●	●	●	●	●	●	●
	401-1, 401-2	●	●	●	●	●	●	●
	403-6	●	●	●	●	●	●	●
Contribution to the development of local communities	404-3	●	●	●	●	●	●	●
	201-1	●	●	●	●	●	●	●
	203-1, 203-2	●	●	●	●	●	●	●
Contribution to the national industry by promoting Russian technology	207-1, 207-2, 207-3	●	●	●	●	●	●	●
	–	●	●	●	●	●	●	●
Innovation projects pursuing sustainable development goals	–	●	●	●	●	●	●	●
Climate change	201-2	●	●	●	●	●	●	●
	302-1, 302-3, 302-4	●	●	●	●	●	●	●
	305-1–305-5	●	●	●	●	●	●	●
Emissions	305-7	●	●	●	●	●	●	●
Waste management	306-1–306-5	●	●	●	●	●	●	●
Occupational health and safety	403-1–403-5, 403-8–403-10	●	●	●	●	●	●	●
Biodiversity	304-1–304-4	●	●	●	●	●	●	●
Water consumption and wastewater discharge	303-1–303-5	●	●	●	●	●	●	●
Industrial environmental safety of production facilities (including tailings dumps)	–	●	●	●	●	●	●	●

¹ In total, Norilsk Nickel Group consists of more than 90 Russian and foreign entities. A detailed list of entities in the perimeter of the Group's IFRS financial statements is available at [Company website](#).

¹ Excluding foreign business units.

Material topics	GRI disclosures	Norilsk Division	Kola Division ¹	Trans-Baikal Division	Energy Division	Sales Division ¹	Head Office	Other Group assets
Responsible exploration and land reclamation	–	●	●	●	●	●	●	●
Impact of transport on water bodies	–	●	●	●	●	●	●	●
Supply chain responsibility	308-1, 308-2, 414-1, 414-2	●	●	●	●	●	●	●
Corporate governance and risk management	2-9–2-20	●	●	●	●	●	●	●
Anti-corruption and business ethics	205-1, 205-2, 205-3	●	●	●	●	●	●	●
Respect for human rights (including those of indigenous minorities)	401-3	●	●	●	●	●	●	●
	402-1	●	●	●	●	●	●	●
	405-1	●	●	●	●	●	●	●
	406-1	●	●	●	●	●	●	●
	407-1	●	●	●	●	●	●	●
	408-1	●	●	●	●	●	●	●
	409-1	●	●	●	●	●	●	●
	411-1	●	●	●	●	●	●	●
413-2	●	●	●	●	●	●	●	

DEFINITION OF MATERIAL TOPICS

GRI 3-1, 3-2

Nornickel identifies material topics on an annual basis in accordance with the international GRI Standards, which

provide for a comprehensive assessment of sustainability impacts, taking into account feedback from stakeholders.

In 2023, the Company approved an appropriate procedure consisting of the following stages:

Stage	Description	Results
Stage 1. Identifying impacts	Nornickel's Sustainable Development Department supported by external consultants (the "Working Group") made a base list of the Company's actual and potential economic, environmental, and social impacts, including those related to human rights. This list includes 27 sustainable development impacts of the Company. Analysis of the Company's business context ¹ identified no impacts other than in 2022	List of 27 actual and potential impacts of the Company.
Stage 2. Assessing impacts	In an online questionnaire, external and internal stakeholders were asked to rate potential and actual impacts on a scale of 0 to 5 based on the key parameters recommended by the GRI Standards: <ul style="list-style-type: none"> likelihood/regularity of impact; severity of impact (including irreversibility of impact²); scope (scale) of impact. The respondents were also given the opportunity to assess the quality of disclosure of material sustainability topics in the 2022 Sustainability Report and make comments and suggestions on topics of particular interest. This Reports reflects most of the comments. <p>The Working Group analysed all the questionnaires for adequacy and completeness. Non-identifiable, partially completed, and improperly completed questionnaires were excluded from the final analysis.</p> In 2023, 361 questionnaires (23% completed by external stakeholders, 77% completed by internal stakeholders) were taken into account to assess impacts. The number of questionnaires received and taken into account is 63.3% higher than in 2022	361 questionnaires with impact assessments completed by stakeholders

¹ Excluding foreign business units.

¹ Including core activities, business relationships, and sustainability context.

² Respondents assessed the irreversibility of impacts based on a Y/N scale.