

# About the Report

GRI 2-1, 2-3, 2-4, 2-5

The 2022 Sustainability Report of Nornickel Group (the "Report") is the nineteenth public non-financial report prepared by MMC Norilsk Nickel and addressed to a wide range of stakeholders.

This Report has been prepared in accordance with the GRI Standards (2021) and discloses the Company's contribution to the UN Sustainable Development Goals up to 2030.

Among others, the Report relies on the following documents: SASB Metals & Mining Sustainability Accounting Standard (2021), UNCTAD Guidance on core indicators for entity reporting on contribution towards implementation of the UN Sustainable Development Goals, recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD), Reference Performance Indicators of the Russian Union

of Industrialists and Entrepreneurs (RSPP), AccountAbility Standards AA1000SES (2015) and AA1000AP (2018).

The Report covers operations of the Nornickel Group companies. For the purposes of this Report, Nornickel Group shall refer to MMC Norilsk Nickel and the entirety of operations of the Norilsk Nickel Group companies. Unless otherwise specified or required by the context, the terms "Company", "Group", "Nornickel" or "the Group companies" shall refer to Nornickel Group.

The content of the Report has been determined in accordance with the requirements of the applicable standards and guidelines, with the Company's stakeholders engaged in the process. For details about material topics and the procedure for defining them, please see the [Definition of Material Topics appendix](#). Quantitative indicators for material topics

of sustainable development are disclosed for the Group's specific operations in accordance with the Reporting Boundaries Appendix.

Each year, the Company's Report undergoes external assurance procedures, including independent professional assessment of the Report's compliance with the GRI Standards and the RSPP public verification procedure.

The Sustainable Development Department of MMC Norilsk Nickel and a dedicated working group comprising representatives of the Group's key companies supervised the preparation of the Report. The Report has been approved by MMC Norilsk Nickel's Management Board and Board of Directors.

## Other sources of information about Nornickel Group

– Corporate website: <https://www.nornickel.com/>



– Nornickel's approach to sustainable development: <https://www.nornickel.com/sustainability/>



– Nornickel's annual reports: <https://www.nornickel.com/investors/reports-and-results/annual-reports/>



# GRI content index

Nornickel prepared the Report in accordance with the GRI Standards for the period from 1 January 2022 to 31 December 2022.

GRI standard	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	11, 285	Assured		Nature of ownership – private.
	2-2	Entities included in the organisation's sustainability reporting	304	Assured		For a list of entities included in the financial statements of Nornickel Group, please see <a href="#">the Group's IFRS financial statements</a> .
	2-3	Reporting period, frequency and contact point	285, 377	Assured		Financial and sustainability reporting is prepared annually for the calendar year. The date of this report is 23.05.23.
	2-4	Restatements of information	285	Assured		Information on changes in previous periods' data is provided in the report in the footnotes below the respective figures.
	2-5	External assurance	285, 375	Assured		
<b>2. Activities and workers</b>						
	2-6	Activities, value chain and other business relationships	11, 22, 27, 261	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	131, 344	Assured		
	2-8	Workers who are not employees	344	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	53, 113, 130, 189, 223, 226, 231, 236, 247, 250	Assured		Disclosure 2-9-c is provided in the Annual Report of MMC Norilsk Nickel for 2022: <a href="https://www.nornickel.com/investors/reports-and-results/annual-reports/#2022">https://www.nornickel.com/investors/reports-and-results/annual-reports/#2022</a> .

GRI standard	Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
	2-10	Nomination and selection of the highest governance body	223	Assured		
	2-11	Chair of the highest governance body	223	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	41, 53, 114, 130, 189, 223, 225, 226, 231, 236, 247, 250	Assured		
	2-13	Delegation of responsibility for managing impacts	41, 53, 114, 130, 189, 223, 226, 227, 231, 236, 247, 250	Assured		
	2-14	Role of the highest governance body in sustainability reporting	41	Assured		The Sustainability Report, including the list of material topics, was approved by the Board of Directors, GMK/24-pr-sd dated 23.05.2023.
	2-15	Conflicts of interest	228	Assured		The Company publicly discloses information on related-party transactions in its annual reports.
	2-16	Communication of critical concerns	225, 236, 256	Assured		
	2-17	Collective knowledge of the highest governance body	227	Assured		
	2-18	Evaluation of the performance of the highest governance body	227	Assured		

GRI standard	Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
	2-19	Remuneration policies	229	Assured		The Board of Directors' remuneration is set out in <a href="#">Remuneration Policy for Members of Board of Directors</a> are no termination or retirement benefits for members of the Board of Directors, as they are not employees of the Company. 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	229	Assured	Information on 2-20 b is not disclosed as not applicable.	The Board of Directors' remuneration is set out in <a href="#">Remuneration Policy for Members of Board of Directors</a> .
	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.	
<b>4. Strategy, policies and practices</b>						
	2-22	Statement on sustainable development strategy	3, 5	Assured		
	2-23	Policy commitments	21, 46, 104	Assured		For sustainable development policies and statements, please see the Company's corporate website at <a href="https://www.nornickel.com/investors/disclosure/corporate-documents/">https://www.nornickel.com/investors/disclosure/corporate-documents/</a> . The Company's employees are familiarised with by-laws upon hiring and in internal training sessions conducted by Nornickel. Suppliers and contractors of the Company are familiarised with by-laws when entering into contracts if it is stipulated by provisions of the contracts.
	2-24	Embedding policy commitments	21, 230	Assured		
	2-25	Processes to remediate negative impacts	256	Assured		For information on the commitment to assess negative impacts, please see <a href="#">MMC Norilsk Nickel's Human Rights Policy</a> .
	2-26	Mechanisms for seeking advice and raising concerns	101, 122, 137, 192, 256	Assured		

GRI standard	Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
	2-27	Compliance with laws and regulations	251	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 2022.
	2-28	Membership associations	353	Assured		
<b>5. Stakeholder engagement</b>						
	2-29	Approach to stakeholder engagement	99, 228	Assured		
	2-30	Collective bargaining agreements	138	Assured		
<b>Disclosures on material topics</b>						
	3-1	Process to determine material topics	307	Assured		
	3-2	List of material topics	307	Assured		
<b>Employment and decent working conditions in the regions of operation</b>						
	3-3	Management of material topics	129, 135, 177, 311	Assured		The Equal Opportunities Programme defines the Company's approaches and commitments in providing jobs. The Working Conditions Policy sets forth the principles and commitments in ensuring decent working conditions: <a href="https://www.nornickel.com/upload/iblock/7d3/Working_Conditions_Policy_en_new.pdf">https://www.nornickel.com/upload/iblock/7d3/Working_Conditions_Policy_en_new.pdf</a> .
	201-3	Defined benefit plan obligations and other retirement plans	157	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> .

GRI 3: Material Topics 2021

GRI standard	Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
	202-1	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	141	Assured		The calculation covers the Group's companies with an average headcount of at least 500 employees in 2022.
	202-2	Proportion of senior management at significant locations of operation hired from the local community	131	Assured		
	401-1	New employee hires and employee turnover	133, 134, 346	Assured		
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	342	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.
	403-6	Promotion of worker health	124, 154, 156	Assured		
	404-3	Percentage of employees receiving regular performance and career development reviews	347	Assured		
<b>Emissions</b>						
	3-3	Management of material topics	71, 311	Assured		
	305-7	Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	72, 333	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 2022 amounted to 1,366 t.

GRI standard	Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
<b>Training and education</b>						
	3-3	Management of material topics	147, 312	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	146	Assured		
	404-2	Programmes for upgrading employee skills and transition assistance programmes	147, 160	Assured		
<b>Innovation projects pursuing sustainable development goals</b>						
	3-3	Management of material topics	271, 274, 312	Assured		In 2015, Nornickel 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.  ➔ For more details, please see <a href="#">MMC Norilsk Nickel's Annual Report for 2022</a> .
<b>Contribution to the development of local communities</b>						
	3-3	Management of material topics	167, 180, 312	Assured		
	201-1	Direct economic value generated and distributed	325	Assured		
	203-1	Infrastructure investments and services supported	180, 186, 200, 279	Assured		
	203-2	Significant indirect economic impacts	177, 178, 200, 279	Assured		

GRI standard	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 disclosure within the next 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	247	Assured		
	207-2	Tax governance, control and risk management	247, 256	Assured		
	207-3	Stakeholder engagement and management concerns related to tax	248	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 45% of all business units of the Company.
<b>Climate change</b>						
	3-3	Management of material topics	48, 310	Assured		
	201-2	Financial implications and other risks and opportunities due to climate change	57	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 2022, the expenses on the Climate Change and Energy Efficiency initiatives as well as the permafrost-focused activity as part of the Environmental and Climate Change Strategy totalled RUB 8.5 bn.

GRI standard	Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
	302-1	Energy consumption within the organisation	68, 69	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. The calculation does not include cooling energy as inapplicable.
	302-3	Energy intensity	68	Assured		To calculate internal energy intensity, the Group's total energy consumption and the consolidated IFRS revenue are taken as the numerator and the denominator.
	302-4	Reduction of energy consumption	70	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	61	Assured		The calculation of GHG emissions relied on GWP values from the IPCC Fifth Assessment Report, which are 1 for CO <sub>2</sub> , 28 for CH <sub>4</sub> and 265 for N <sub>2</sub> O. The organisational boundaries for the quantitative assessment of GHG emissions in 2022 include MMC Norilsk Nickel companies over which the Company has operational control. At present the Company does not report indirect GHG emissions calculated using a market-based method. The information is not provided due to the need to request it from electric power companies.
	305-2	Energy indirect (Scope 2) GHG emissions	61	Assured		
	305-3	Other indirect (Scope 3) GHG emissions	61	Assured		The calculation of GHG emissions relied on GWP values from the IPCC Fifth Assessment Report, which are 1 for CO <sub>2</sub> , 28 for CH <sub>4</sub> and 265 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	61	Assured		

GRI standard	Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
	305-5	Reduction of GHG emissions	–	Assured		In 2022, we prevented GHG emissions of 146.6 kt of CO <sub>2</sub> equivalent, of which 26.6 kt of CO <sub>2</sub> equivalent are Scope 1 emissions eliminated as a result of direct energy saving initiatives, and 120 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. 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).
<b>Contribution to the national industry by promoting Russian technology</b>						
	3-3	Management of material topics	274, 312	Assured		As at 31 December 2022, the Company did not adopt policies or set targets as regards contribution to the national industry.
<b>Waste management</b>						
	3-3	Management of material topics	78, 311	Assured		
	306-1	Waste generation and significant waste-related impacts	78	Assured		
	306-2	Management of significant waste-related impacts	78, 79	Assured		
	306-3	Waste generated	335	Assured		
	306-4	Waste diverted from disposal	79, 335	Assured	Waste diversion is only disclosed as regards recycling. Information on the disposal of waste transferred outside the organisation is partially disclosed (without breakdown by type of disposal).	Information on waste management methods is disclosed in a breakdown stipulated by the Russian law (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 law.
	306-5	Waste directed to disposal	335	Assured	Partially disclosed (without breakdown by incineration with energy recovery and incineration without energy recovery).	

GRI standard	Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
<b>Biodiversity</b>						
	3-3	Management of material topics	88, 311	Assured		
	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	90, 93	Assured	No data is disclosed on the size of Kola MMC operational sites located in the vicinity of protected areas due to no accounting system. The Company will consider disclosure within the next three years.	
	304-2	Significant impacts of activities, products, and services on biodiversity	90	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.	
	304-3	Habitats protected or restored	84	Assured	The information on the condition of the restored habitats is not disclosed due to the lack of the accounting system. The Company will consider disclosing this information within three years.	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	96, 339	Assured	For Pasvik and Lapland nature reserves, there is no breakdown by vulnerability of protected species in accordance with GRI 304-4 (CR, EN, VU, NT, LC).	
<b>Health and safety</b>						
	3-3	Management of material topics	112, 312	Assured		
	403-1	Occupational health and safety management system	112, 115, 118	Assured		

GRI standard	Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
	403-2	Hazard identification, risk assessment, and incident investigation	115, 118	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.</p> <p>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	119, 123	Assured		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, Nornickel 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.
	403-4	Worker participation, consultation, and communication on occupational health and safety	122	Assured		
	403-5	Worker training on occupational health and safety	115, 123	Assured		

GRI standard	Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
	403-8	Workers covered by an occupational health and safety management system	350	Assured		
	403-9	Work-related injuries	116, 348	Not assured	There are no disclosures on the following: <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> The Company will consider developing an appropriate accounting system within the next three years.	Data on total registered injuries is shown using the Company's accounting system based on Russian laws. In addition, the following data for 2022 is disclosed in line with the GRI-driven methodology: <ul style="list-style-type: none"> <li>total number of registered injuries among employees (number of workplace injuries and minor injuries): 257;</li> <li>occupational injury rate among employees per million hours worked: 2.21;</li> <li>total number of registered workplace injuries among contractors' employees engaged at the Company's sites (number of workplace injuries and minor injuries): 68.</li> </ul>

GRI standard	Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
	403-10	Work-related ill health	116, 348	Assured		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.  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.  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.

**Water consumption and wastewater discharge**

	3-3	Management of material topics	74, 311	Assured		
	303-1	Interactions with water as a shared resource	74, 328	Assured		Supplier relationship as regards impact on water resources is governed by the Company's Supplier Code of Conduct; there may be consultations with customers at customer request.

GRI standard	Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
	303-2	Management of water discharge-related impacts	74	Assured		The wastewater quality standards of the Company are based on 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 and 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.
	303-3	Water withdrawal	74, 75, 326, 327	Not 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	74, 76, 331	Not assured		All water discharged by the Company is not freshwater (in GRI terminology). In 2022, individual cases of exceeding permissible discharge limits were identified.
	303-5	Water consumption	74, 75	Not assured	Information on the impact that changes in water volumes of water reservoirs (storage basins) have on water bodies is not collected.	

GRI standard	Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
<b>Industrial environmental safety of production facilities (including tailings dumps)</b>						
	3-3	Management of material topics	81,127, 311	Assured		
	306-3 (2016)	Significant spills	–	Assured	–	In 2022, there were no significant spills.
<b>Impact of transport on water bodies</b>						
	3-3	Management of material topics	77, 311	Assured		The key principles in managing the environmental impact of the Company's transport on water bodies are set out in <a href="#">the Environmental Policy</a> . No targets were set for the environmental impact of the Company's transport on water bodies in 2022. Stakeholder engagement is mainly interactions with the government agencies and port infrastructure operators as regards compliance with transport operation requirements.
<b>Responsible exploration and land reclamation</b>						
	3-3	Management of material topics	83, 311	Assured		
<b>Supply chain responsibility</b>						
	3-3	Management of material topics	261, 312	Assured		



GRI standard	Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
	308-1	New suppliers that were screened using environmental criteria	–	Assured		
	308-2	Negative environmental impacts in the supply chain and actions taken	–	Assured		In 2022, the existing supply chain due diligence management system applied only to suppliers, processors and transporters of metal-containing mineral feedstock (“mineral suppliers”). As part of the due diligence, eight existing mineral suppliers were assessed in 2022, including against environmental and social criteria. The number of new mineral suppliers to the Company in 2022 is zero. Following the exercise, all audited mineral suppliers met the environmental and social criteria set out in Nornickel’s Supplier Code of Conduct. No significant environmental and social risks have been identified. The Company plans to include other categories of suppliers in the due diligence exercise in 2023–2024.
	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	243, 253	Assured		
	205-2	Communication and training about anti-corruption policies and procedures	253	Assured		No training on anti-corruption practices was conducted for Board members in 2022. Training is scheduled for 2023. No training on anti-corruption practices is provided to external stakeholders; when contracts are signed, counterparties are familiarised with the Anti-Corruption Policy.

GRI standard	Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
	205-3	Confirmed incidents of corruption and actions taken	252	Assured		
<b>Respect for human rights (including those of indigenous minorities)</b>						
	401-3	Parental leave	346	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.
	402-1	Minimum notice periods regarding operational changes	138	Assured		
	405-1	Diversity of governance bodies and employees	132, 133, 325	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 the next three years.
	406-1	Incidents of discrimination and corrective actions taken	–	Assured		No discrimination incidents have been recorded.

GRI standard	Disclosure number	Disclosure	Page/link	Assured by the auditor	Omission	Comments
	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		– Assured		There are no such operations. The 2022 due diligence of suppliers covered observance of the right to the freedom of association and collective bargaining as part of checking compliance with the Company's Supplier Code of Conduct.
	408-1	Operations and suppliers at significant risk for incidents of child labour		– Assured		
	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour		– Assured		There are no such operations and suppliers <sup>1</sup> .
	411-1	Incidents of violations involving rights of indigenous peoples	186	Assured		
	413-2	Operations with significant actual and potential negative impacts on local communities	71	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.

# Report boundaries

GRI 2-2

## Reporting boundaries

Nornickel has a long and successful track record of preparing sustainability reports. The 2022 Sustainability Report is the nineteenth report prepared by the Company in accordance with the GRI Standards (formerly the Guidelines). During this period, the Company has established an information collection system configured in such a way that entities of Nornickel Group<sup>1</sup> provide information on the topics and aspects of operations where they have significant sustainability impacts. As a result, the boundaries of information consolidation in a sustainability report are easily adjustable for the context of the entities' operations and differ across material topics.

The reporting boundaries include data on Russian business units. Foreign business units are insignificant in terms of sustainability impacts, except for Norilsk Nickel Harjavalta, a Finnish company of the Group. No data for Norilsk Nickel Harjavalta are included in the 2022 Sustainability Report due to the limited ability to collect information in the new geopolitical environment<sup>2</sup>. However, the Company reasonably believes that not including Norilsk Nickel Harjavalta in the reporting boundaries will not have a material effect on the Group's performance (Norilsk Nickel Harjavalta's headcount, occupational injury rate, and key environmental impact

indicators are traditionally within 1% of the consolidated figure for Nornickel Group). To ensure transparency of Norilsk Nickel Harjavalta, sustainability data for this asset will be disclosed on the Norilsk Nickel Harjavalta website as a separate set of indicators (ESG Databook).

The Company traditionally does not include investment assets that are outside the Group's control unless they form a significant part of the Group's production chain. In 2022, the Company did not carry out any major mergers and acquisitions that would have a significant impact on the reporting boundaries.

<sup>1</sup> In total, Nornickel Group counts over 80 entities. A detailed list of entities in the perimeter of [the Group's IFRS financial statements is available](#).

<sup>2</sup> A limited number of indicators that include Norilsk Nickel Harjavalta data is included in the reporting boundaries, in which case this is reported in a special note. For reference, the Report also discloses data on the headcount of foreign operations.

<sup>1</sup> The reporting year saw a due diligence of Polar Division and Kola MMC.