

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 ¹ .
	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 Group¹ 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 environment². 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.

¹ 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](#).

² 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.

¹ The reporting year saw a due diligence of Polar Division and Kola MMC.

Reporting boundaries for material topics

- 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	Head Office	Other Group assets
Employment and decent working conditions in the regions of operation	201-3	●	●	●	●	●	●
	202-1, 202-2	●	●	●	●	●	●
	401-1, 401-2	●	●	●	●	●	●
	403-6	●	●	●	●	●	●
	404-3	●	●	●	●	●	●
Emissions	305-7	●	●	●	●	●	●
Training and education	404-1, 404-2	●	●	●	●	●	●
Innovation projects pursuing sustainable development goals	–	●	●	●	●	●	●
Contribution to the development of local communities	201-1	●	●	●	●	●	●
	203-1, 203-2	●	●	●	●	●	●
	204-1	●	●	●	●	●	●
	207-1, 207-2, 207-3	●	●	●	●	●	●
Climate change	201-2	●	●	●	●	●	●
	302-1, 302-3, 302-4	●	●	●	●	●	●
	305-1 – 305-5	●	●	●	●	●	●
Contribution to the national industry by promoting Russian technology	–	●	●	●	●	●	●

Material topics	GRI disclosures	Norilsk Division	Kola Division ¹	Trans-Baikal Division	Energy Division	Head Office	Other Group assets
Waste management	306-1 – 306-5	●	●	●	●	●	●
Biodiversity	304-1 – 304-4	●	●	●	●	●	●
Health and safety	403-1 – 403-5, 403-8 – 403-10	●	●	●	●	●	●
Water consumption and wastewater discharge	303-1 – 303-5	●	●	●	●	●	●
Industrial environmental safety of production facilities (including tailings dumps)	–	●	●	●	●	●	●
Impact of transport on water bodies	–	●	●	●	●	●	●
Responsible exploration and land reclamation	–	●	●	●	●	●	●
Supply chain responsibility	308-1, 308-2, 414-1, 414-2	●	●	●	●	●	●
Corporate governance and risk management	2-9 – 2-21	●	●	●	●	●	●
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	●	●	●	●	●	●	

¹ Excluding Norilsk Nickel Harjavalta.