

# UNCTAD Guidance on core indicators for entity reporting on contribution towards implementation of the UN SDGs

UNCTAD indicator		Page	Disclosure status	Information/comments
<b>A Economic indicators</b>				
A.1 Revenue and/or (net) added value	A.1.1: revenue	–	Disclosed	RUB 1,184.5 bn
	A.1.2: added value	–	Disclosed	RUB 902.6 bn
	A.1.3: net added value	–	Disclosed	RUB 828.9 bn
A.2 Payments to the Government	A.2.1: taxes and other payments to the Government	–	Disclosed	In 2022, tax and non-tax payments totalled RUB 262 bn. VAT is not included in taxes since this tax is indirect and actually paid by end consumers of products and services rather than by the reporting entity. VAT is also excluded from the calculation of profit (loss) and is not disclosed in the Income Statement.
A.3 New investment/ expenditures	A.3.1: green investment	–	Disclosed	RUB 82.2 bn The expenditures in question make 7% of the Company's consolidated revenue for 2022.
	A.3.2: community investment	–	Disclosed	RUB 48.5 bn The expenditures in question make up 4% of the Company's consolidated revenue for 2022.
	A.3.3: total expenditures on research and development	–	Disclosed	RUB 84.3 mln The expenditures in question make 0.01% of the Company's consolidated revenue for 2022.
A.4 Local supplier/purchasing programmes	A.4.1: percentage of local procurement	–	Partially disclosed	Data is collected for materials and supplies only. As for other procurement categories, there is no centralised data collection broken down by the location of suppliers. Materials and supplies procured from Russian suppliers make 95% of total procurements in this category.

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<b>B Environmental indicators</b>				
B.1 Sustainable use of water	B.1.1: water recycling and reuse	–	Disclosed	82%
	B.1.2: water use efficiency	–	Disclosed	The ratio between water withdrawal and net added value is 400 m <sup>3</sup> / RUB mln
	B.1.3: water stress	–	Disclosed	No water is withdrawn in water-scarce areas.
B.2 Waste management	B.2.1: reduction of waste generation	–	Disclosed	In 2022, waste generation increased to 166.3 mt from 156.4 mt in 2021. The ratio between waste generation and net added value increased from 160 t to 200 t / RUB mln
	B.2.2: waste reused, re-manufactured and recycled	–	Disclosed	In 2022, the amount of waste recycled increased to 30 mt from 23.7 mt in 2021. The ratio between waste recycling and net added value increased from 19 t to 36 t / RUB mln
	B.2.3: hazardous waste	–	Disclosed	In 2022, hazard classes I–IV waste generation increased to 1,151.2 thousand t from 1,492.8 thousand t in 2021. The ratio between such waste generation and net added value went up from 1.53 t to 1.86 t / RUB mln
B.3 Greenhouse gas emissions	B.3.1: greenhouse gas emissions (scope 1)	–	Disclosed	The absolute relative amount of Scope 1 greenhouse gas emissions decreased from 6.3 t to 5.9 t of CO <sub>2</sub> equivalent per RUB mln of net added value
	B.3.2: greenhouse gas emissions (scope 2)	–	Disclosed	The absolute relative amount of Scope 2 greenhouse gas emissions remained flat at 0.5 t of CO <sub>2</sub> equivalent per RUB mln of net added value
B.4 Ozone-depleting substances and chemicals	B.4.1: ozone-depleting substances and chemicals	–	Disclosed	No emissions

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B.5 Energy consumption B.5.1: renewable energy	–	Partially disclosed	<p>The Report discloses the amount of electric power generated by HPPs and its share in total energy consumption. The current metering system does not allow the disclosure to be made in full compliance with UNCTAD guidelines. Along with in-house generation, Nornickel Group purchases electric power from third parties connected to Russia's unified energy system. In 2022, the share of power from renewable sources amounted to 51% for the Group and 52% for assets in the Norilsk Industrial District. For more details, please see the Climate Change and Energy Efficiency section. Share of renewable energy in the Norilsk Industrial District's total energy consumption:</p> <ul style="list-style-type: none"> <li>Total electricity consumption: 6.59 bn kWh</li> <li>including HPP generated: 3.8 bn kWh</li> </ul> <p>Electric power sold to retail consumers and third parties in the Norilsk Industrial District:</p> <ul style="list-style-type: none"> <li>Total electric power sold to retail consumers and third parties: 1.16 bn kWh</li> <li>including HPP generated: 649.9 mln kWh</li> </ul>
B.5.2: energy efficiency	–	Disclosed	In 2022, the ratio between total energy consumption by the Group and net added value was 0.18 TJ / RUB mln

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<b>C Social area</b>				
C.1 Gender equality	C.1.1: proportion of women in managerial positions	–	Disclosed	The proportion of women in managerial positions is 25%. The proportion of women on the Management Board is 40% (four out of ten members)
C.2 Human capital	C.2.1: average hours of training per year per employee	146	Disclosed	–
	C.2.2: expenditure on employee training per year per employee	–	Disclosed	Expenditure on employee training per year per employee: For all employee categories – RUB 18,500 thsd Blue-collar employees – RUB 10,400 thsd Managers – RUB 19,900 thsd White-collar employees – RUB 22,000 thsd
	C.2.3: employee wages and benefits with breakdown by employment type and gender	141	Partially disclosed	Data is disclosed on wages and remuneration package (excluding insurance contributions); the data disclosed is broken down by region. There is no statistics on wages and benefits broken down by labour contract type, employment type, age or gender.
C.3 Employee health and safety	C.3.1: expenditures on employee health and safety	119	Disclosed	Expenditures on employee health and safety make up 1.8% of the Group's consolidated revenue.
	C.3.2: frequency/incident rates of occupational injuries	116, 348	Partially disclosed	The Report discloses information about the occupational injury rate and lost day rate in accordance with the GRI requirements.

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C.4 Coverage of collective agreements	C.4.1: percentage of employees covered by collective agreements	138	Disclosed	–
<b>D Institutional area</b>				
D.1 Corporate governance disclosures	D.1.1: number of Board meetings and attendance rate	–	Disclosed	Number of Board of Directors meetings – 38 Attendance rate – 100%
	D.1.2: number and percentage of female Board members	–	Disclosed	The proportion of women on the Board of Directors is 23% (three out of 13 members)
	D.1.3: Board members	–	Disclosed	Disclosed in the 2022 Annual Report <sup>1</sup>
	D.1.4: number of meetings of the audit committee and attendance rate	–	Disclosed	Number of meetings of the Audit Committee – 15 (of which two jointly with other committees). Attendance rate – 100%
	D.1.5: compensation: total compensation per Board member (both executive and non-executive directors)	–	Disclosed	The 2022 Annual Report <sup>1</sup> discloses the total amount of compensations paid to the members of the Board of Directors.
D.2 Anti-corruption practices	D.2.1: amount of fines paid or payable due to settlements	351–352	Disclosed	–
	D.2.2: average hours of training on anti-corruption issues per year per employee	253–254	Partially disclosed	No records are kept on the length (in hours) of anti-corruption training. Reporting in the Company is based on the GRI standards; it means the Report discloses the number and proportion of employees trained in anti-corruption policies and practices.

# TCFD disclosures

Section	Disclosure	Page	Assured by the auditor
<b>Governance</b> Describe the Board's oversight of climate-related risks and opportunities	• Describe the Board's oversight of climate-related risks and opportunities	53	Assured
	• Describe the management's role in assessing and managing climate-related risks and opportunities	53, 231	Assured
<b>Strategy</b> Disclose the actual and potential impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning	• Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term	57	Not assured
	• Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning	27, 49	Assured
	• Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	22, 28, 59	Not assured
<b>Risk management</b> Describe how the organisation identifies, assesses, and manages climate-related risks	• Describe the organisation's processes for identifying and assessing climate-related risks	57, 239	Not assured
	• Describe the organisation's processes for managing climate-related risks	60, 238	Assured
	• Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management	238	Assured
<b>Metrics and targets</b> Disclose the metrics and targets used to assess and manage relevant climate-related risks	• Describe the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process	43	Assured
	• Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	61	Assured
	• Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets	43	Assured

<sup>1</sup> <https://www.nornickel.com/investors/reports-and-results/annual-reports/>.