



## CASE STUDIES

# Practical Implementation of Core Indicators for Sustainable Development Reporting

**VOLUME 1**



UNITED NATIONS



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## Practical Implementation of Core Indicators for Sustainable Development Reporting

### **VOLUME 1**



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## LIST OF ACRONYMS

<b>Acronym</b>	Definition
<b>CSR</b>	Corporate Social Responsibility
<b>ESG</b>	Environmental, Social and Governance
<b>FSSS</b>	Federal State Statistics Service of the Russian Federation
<b>GDP</b>	Gross Domestic Product
<b>GRI</b>	Global Reporting Initiative
<b>IFRS</b>	International Financial Reporting Standards
<b>ISAR</b>	Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting
<b>SDGs</b>	Sustainable Development Goals
<b>UN</b>	United Nations
<b>UNCTAD</b>	United Nations Conference on Trade and Development

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## INTRODUCTION

UNCTAD's Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR) has been contributing towards global efforts aimed at promoting reliable and comparable financial and non-financial reporting by enterprises around the world. ISAR has published guidance materials on a number of topics with a view to facilitating practical implementation of globally recognized standards and codes by member States of the United Nations. The UNCTAD secretariat prepared case studies with a view to gaining further insights on the practical implementation of guidance materials and international standards and codes such as International Financial Reporting Standards, human capacity building in the area of accounting and reporting and related standards – such as International Education Standards (IESs), and also on good practices of monitoring, enforcement and compliance mechanisms on corporate reporting requirements.

UNCTAD is publishing this compendium of case studies with a view to facilitating the sharing of good practices for implementing the guidance on core indicators for sustainability reporting. Since the adoption of the 2030 Agenda for Sustainable Development in 2015, member States of the United Nations have focused on establishing priorities and plans towards its implementation and monitoring progress. To support this process, a global indicator framework was created by the Inter-Agency and Expert Group on Sustainable Development Goal Indicators.<sup>1</sup> The 17 Sustainable Development Goals (SDGs) have 169 targets and 232 indicators. One or more custodian agencies are responsible for the development of metadata guidance on the measurement methodology and data collection for each indicator.

Among the 17 SDGs, Goal 12 on sustainable consumption and production (target 12.6) encourages companies, especially large and transnational companies, to adopt sustainable practices and integrate sustainability information into their reporting cycles. Indicator 12.6.1 requires data on the number of companies publishing sustainability reports. UNCTAD and the United Nations Environment Programme are co-custodians of this indicator.

In addition to indicator 12.6.1, many other SDG indicators refer to data already being reported by companies, such as indicators on the use of energy and water, carbon-dioxide emissions, waste generation, gender equality and community development. Accordingly, company reporting has the potential to become a primary source of information on company performance towards the implementation of the SDGs<sup>2</sup> by providing stakeholders with the means to assess the economic, environmental, social and institutional performance of companies, as well as the impacts of the private sector on the implementation of the SDGs.

Relevant data on companies' contribution to SDGs is important in assessing the progress in implementing the Goals; enhancing SDG-oriented corporate governance mechanisms, decision-making by investors and other key stakeholders and capital providers; and promoting behavioural change at the enterprise level. This in turn gives a new impetus towards aligning enterprise sustainability reporting based on the SDG monitoring framework and its macro indicators. However, achieving such an objective requires further efforts towards the harmonization and comparability of enterprise data to make them useful in making decisions and assessing progress in reaching targets and indicators agreed by member States.

Responding to this challenge, UNCTAD, through ISAR, has identified the need for baseline SDG indicators for companies to enable the harmonization, comparability, and benchmarking of enterprise reporting. Since the adoption of the 2030 Agenda, UNCTAD has been working towards developing practical tools to help countries measure the contribution of the private sector to sustainable development, in particular towards achieving the SDGs, in a consistent and comparable manner.

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<sup>1</sup> See <https://unstats.un.org/sdgs/iaeg-sdgs/>; accessed 16 August 2019.

<sup>2</sup> Sustainable Development Solution Network, 2015, *Indicators and a monitoring framework for the Sustainable Development Goals: Launching a data revolution for the Sustainable Development Goals*.

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In particular, UNCTAD revised the Accounting Development Tool to assist countries in building their national capacity in the area of environmental, social and governance issues and SDG reporting by companies, as well as in strengthening their national accounting and reporting mechanisms.<sup>3</sup> The revised tool has been used to assess national regulatory, institutional and human capacities in reporting on sustainability and the SDGs, which is an interlinked component of the overall accounting and reporting infrastructure.

Further, UNCTAD has developed the *Guidance on Core Indicators for Entity Reporting on Contribution towards Implementation of the Sustainable Development Goals (GCI)* <sup>4</sup> which was launched at the thirty-fifth session of ISAR. The core indicators were selected through a series of elaborations at several ISAR sessions and discussions with a consultative group of experts between 2016 and 2018. Selection is based on specific criteria, taking into account the agreed key reporting principles, the main reporting frameworks in existence, companies' reporting practices and their relevance to specific SDG macro indicators. The GCI aims to help entities provide baseline data on sustainability issues in a comparable manner that would meet the common needs of various stakeholders with regard to sustainability and the 2030 Agenda. It provides practical information on how selected core indicators can be measured in a consistent manner, in alignment with countries' needs in monitoring the achievement of the SDGs and preparing their voluntary national reports for the United Nations High-level Political Forum on Sustainable Development.<sup>5</sup>

In concluding its deliberations at its thirty-fifth session, ISAR requested the UNCTAD secretariat to complete its work on the GCI and conduct a pilot testing of the core indicators at the country level. To this end, UNCTAD conducted selected case studies on the application of the guidance for companies in six countries, representing different regions and industries. In addition, an overview of the implementation of the guidance in several companies was conducted in Egypt and the United States of America. The objective of the case studies was to validate the applicability of the core indicators, the suggested measurement methodology and the availability of the required data.

Therefore, UNCTAD is publishing this compilation of case studies with a view to facilitating sharing of good practices among member States. This publication is the Volume I, including two chapters and three annexes. The first chapter presents an overview of the case studies. The second chapter contains the case study of Nor Nickel (Russian Federation) prepared for UNCTAD by Vladimir Skobarev, Partner, Head of Corporate Governance and Sustainability, FBK Grant Thornton. Another separate publication (Volume II) contains case studies of Promiga (Colombia), and Porta Hotels, Saúl E. Méndez, and Corporación Multi Inversiones (Guatemala), respectively, and additional case studies may be published in another volume.

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<sup>3</sup> See <https://isar.unctad.org/accounting-development-tool/>

<sup>4</sup> UNCTAD, 2019, *Guidance on Core Indicators for Entity Reporting on Contribution towards Implementation of the Sustainable Development Goals* (United Nations publication, Sales No. E.19.II.D.11, Geneva).

<sup>5</sup> The Forum is the main United Nations platform on sustainable development, playing a central role in the follow-up and review of the 2030 Agenda and the Sustainable Development Goals at the global level. The Forum meets annually under the auspices of the Economic and Social Council.

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## CHAPTER I.

### KEY ISSUES FOR IMPLEMENTING THE GUIDANCE ON CORE INDICATORS: OVERVIEW OF SELECTED CASE STUDIES

#### OVERVIEW

As requested by the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR) at its thirty-fifth session, the UNCTAD secretariat has conducted a series of case studies to test the application of the UNCTAD-ISAR *Guidance on Core Indicators for Entity Reporting on Contribution towards Implementation of the Sustainable Development Goals (GCI)* in terms of their relevance as common indicators, the underlying data availability and the methodology of consistent measurement. The case studies were conducted in different geographical areas, countries with varying levels of economic development, a broad range of industries and companies of different sizes and ownership types. Companies participating in the case studies represented the following industries: telecommunications, oil and gas, mining, health care, manufacturing, retail, hospitality, and energy. Countries represented were China, Colombia, Denmark, Guatemala, the Russian Federation and Ukraine. An overview of the implementation of the *Guidance* in several companies was also conducted in Egypt and the United States of America.

The case studies reflect different levels of experience and expertise on sustainability and Sustainable Development Goal (SDG) reporting; therefore, the issues discussed below would not be fully applicable to all targeted companies. The following discussions aim to help identify the main areas for capacity-building in SDG reporting; they are intended to provide further evidence towards building consensus on the approach suggested in the GCI with regard to baseline indicators for reporting on the SDGs at the company level and for data collection at the national level.

A review of the case studies provided evidence for the following observations:

- (a) Most companies were able to provide data on most of the core indicators;

- (b) Environmental and social indicators were more difficult to report on than economic and institutional indicators;
- (c) Institutional coordination at the national level continues to be a challenge;
- (d) Regulations facilitate consistency but also affect diversity;
- (e) Technical capacity needs to be strengthened; and
- (f) Measurement inconsistencies need to be addressed.

*Most companies were able to provide data on most of the core indicators*

The core indicators are meant to be common to all entities regardless of size, industry, or country. In general, the case studies reflected a high level of applicability of the indicators in the *Guidance*, illustrated in the following table:

	Case 1	Case 2	Case 3	Case 4	Case 5	Case 6	Case 7	Case 8
Reported	26	29	27	30	25	13	22	30
Difficult to report	3	1	5	2	6	12	5	2
Not possible to report	4	2	1	1	2	8	6	1

The case studies showed that in many cases sustainability/SDG reporting is still a new area for companies, and they highlighted a variety of challenges. Some core indicators were straightforward and easy to understand and thus also had a high rate of accurate provision of information. On the other hand, some indicators were not presented while the information was available; and others were indicated for which information was not available. Companies that were already using existing frameworks on sustainability reporting faced fewer challenges in presenting the core indicators; however, it was not always clear what sources of information were used to gather the underlying accounting data.

One company reported that it was able to improve its data-collecting capacity on UNCTAD core indicators during the study period by gaining a better understanding of the approach suggested in the *Guidance*, thus proving the case that the information needed for reporting on core indicators could be found in existing accounting records, even if not immediately available.

The number of UNCTAD core indicators disclosed by this company in sustainability reports is shown in the following table:

Level of disclosure	2017	2018
Full	7	25
Partial	20	7
None	6	1

*Environmental and social indicators were more difficult to report on than economic and institutional indicators*

The case studies revealed that, in most cases, environmental and social indicators were more difficult to report on than economic and institutional indicators. For example, the following two indicators were singled out as being not possible to report on in many cases: B.1.1. Water recycling and reuse and C.2.2. Expenditure on employee training per year per employee.

However, there is no systemic consistency among the companies with regard to problems of reporting on other core indicators. For example, the following indicators were highlighted as being not possible to report or difficult to report in selected cases, while they were provided in most other cases:

- (a) B.1.3. Water stress;
- (b) B.3.2. Greenhouse gas emissions (scope 2);
- (c) B.5.1. Renewable energy;
- (d) C.3.1. Expenditures on employee health and safety as a proportion of revenue;
- (e) C.4.1. Percentage of employees covered by collective agreements.

This may be indicative of the point that accounting data availability for UNCTAD core indicators is a technical issue and can be improved by adapting the accounting system. This point was made in one of the studies, which suggested the introduction of a new set of accounts/records that could be used to reflect transactions related to the core indicators.

Other reported difficulties on data collection relating to the core indicators include the following:

- (a) With a high number of suppliers, further efforts are needed to create a level of transparency in the supply chain in order to calculate the percentage of local procurement;
- (b) Only the total employee costs, including wages, salaries, pensions, social security contributions and other employee costs, are disclosed, and further breakdown is not possible;
- (c) Tracking the percentage of employees having completed business ethics training is a better measurement than the number of hours of training in anti-corruption issues.

According to companies, the main reasons for the non-disclosure of certain indicators were the lack of legislative requirement and the absence of technical guidance and expertise on data collection and measurement. In some cases, confidentiality was another reason for non-disclosure; despite the availability of data and the fact that companies provide certain information to the environmental and social authorities, they do not disclose such information in their reports.

*Institutional coordination at a national level continues to be a challenge*

Several cases studies raised issues relating to the lack of regulation requiring environmental, social and governance/SDG reporting; the lack of coordination among different authorities in charge of such reporting, including coordination between accounting standards and requirements in the area of environmental, social and governance and SDG reporting; and the existence of several entities in charge of different type of companies.

*Regulations facilitate consistency but also affect diversity*

The case studies also stated that indicators traditionally required by regulations have a better rate and quality of disclosure. The case study of one country showed that there is a good level of disclosure of a number of indicators, given that such information is required by the tax and accounting laws of the country. These indicators are taxes and other payments to the Government, value added, net value added and revenue (economic area); number of

board meetings and attendance rate, compensation of board members, number and percentage of female board members, number of meetings and attendance of audit committee (institutional area); and employees' wages and benefits, proportion of women in managerial positions and expenditure on employees health and benefits (social area).

On the other hand, there were issues in one jurisdiction with reporting on institutional indicator D.1.5. Compensation: total compensation per board member. Since all board members were also shareholders, this information could not be disclosed without a warrant due to a legislative requirement. A company in another jurisdiction did not provide such information for reasons of privacy protection.

#### *Technical capacity needs to be strengthened*

Although the proposed indicators have been proved to be a good start towards producing comparable data, capacity-building efforts are required to collect accounting data and report on most of the suggested core indicators. Many case studies underscored an urgent need for education and training, including to explain the importance and benefits of the required disclosures concerning the SDGs. Particular challenges were mentioned with regard to the data collection of environmental indicators such as measuring waste, water recycling, ozone-depleting substances or chemicals and renewable energy.

A lack of knowledge of sources of information to calculate greenhouse emissions or water stress was also highlighted. In this regard, further guidance provided by UNCTAD was useful in collecting data for the calculation of the core indicators. It helped to explain how the underlying accounting data, which is required for the calculation of the core indicators, could be collected through companies' accounting systems; and how the core indicators could be measured and presented. However, in some cases, the information was not available, as it had not been recorded in previous reporting periods. The needs of small and medium-sized enterprises were specifically highlighted in this regard.

Some cases raised the issue of education and training in sustainability/SDG reporting as part of the requirements for professional accountants, as well as for regulators and public employees in charge of supervising reporting in this area.

Capacity constraints also have an impact on national statistics agencies. Reporting on the SDGs at the national level is a complex undertaking, requiring partnerships in the collection of relevant data, including collaboration with the private sector. Digital reporting, the development of large databases and the adoption of other innovative approaches help increase capacity and the traceability of sources. Nonetheless, setting up digital reporting based on high-quality databases that have adequate quality-control systems requires significant resources, which can be a challenge for many Governments and national statistical offices.

#### *Measurement inconsistencies need to be addressed*

While the 2030 Agenda requires comparability and reliability of the data reflecting companies' performance towards targets and indicators agreed by member States, some core indicators – especially environmental ones – were more challenging to compare than others because of misinterpretation and misunderstanding of the measurement framework of the indicator.

For example, indicators requiring measurement of water – such as B 1.1 and B 1.3 – or indicators addressing greenhouse emissions such as B 3.2, were recorded in different measures in each company and required conversion to the unit requested by the *Guidance*. In case a conversion was not possible, the indicators were reported in different units available, which limited comparability. One of the case studies discussed whether it would be more appropriate to focus on the rate of change of SDG indicators instead of their absolute levels. To conclude, the case studies demonstrate that: (a) most companies were able to provide data on most of the core indicators; (b) environmental and social indicators were more difficult to report; (c) institutional coordination continues to be a challenge; (d) regulations facilitate consistency, but also affect diversity; (e) technical capacity needs to be strengthened; and (f) measurement inconsistencies need to be addressed.

Overall, the cases studies revealed that most of the core indicators could be reported. However, consistent measurement and comparability of reported indicators continues to be a challenge. A number of other challenges were identified: the need for further coordination and cooperation at the national level of key stakeholders in the public and private sectors; further efforts on building national institutional and

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regulatory mechanisms on Sustainable Development Goal reporting to ensure its quality, comparability, reliability and consistency with accounting and financial reporting; and capacity-building at all levels to facilitate progress. It is recommended that this study be repeated in the future to measure progress in entity reporting on the attainment of the Sustainable Development Goals over time.

Furthermore, the case studies showed that when further technical guidance was provided, data availability for the core indicators at a company level was improved. Therefore, building technical capacity and providing technical guidance could be important means for further implementation of core indicators for baseline Sustainable Development Goal reporting by companies.

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## CHAPTER II.

# CASE STUDY OF NORNICKEL - RUSSIAN FEDERATION

### EXECUTIVE SUMMARY<sup>6</sup>

Nornickel Group (Russian Federation) joined to UNCTAD's pilot project of reporting on its contribution to the SDG agenda based on Guidance on Core indicators (GCI) for entity reporting on the contribution towards the attainment of the Sustainable Development Goals proposed by UNCTAD in October 2018.

The objective of this project is to prepare:

1. A case study on reporting by a selected company in Russia on its contribution to the SDG agenda based on Guidance on Core indicators (GCI) for entity reporting on the contribution towards the attainment of the Sustainable Development Goals proposed by UNCTAD.
2. An established research methodology for a case study on preparing data on the SDG contribution based on the GCI indicators of UNCTAD.

This report results of the case study and the research methodology (Annex 1) and results of the case study. The main contents of this report include:

- general information about the main activities, organizational structure, personnel of Norilsk Nickel group;
- NorNickel Group and company's concept of sustainability (motivation, integration into the business model, key impacts, key sustainable development initiatives, corporate strategy and sustainability management, responsible investments, stakeholder engagement);
- the existing reporting structure of the company (key features of the use of GRI standards, the benefits of using GCI indicators);
- accounting and reporting on GCI key indicators (levels of disclosure of GCI indicators in

sustainability reports 2017 and 2018, what has been done to disclose GCI indicators);

- alignment of core indicators for companies with the SDG macro indicators:
  - sustainability and SDG reporting in Russian Federation
  - survey of Interfax-Era (the attitude of Russian companies to the possibility of disclosing the above Russian key indicators in their public non-financial statements)
  - GCI indicators and SDG target's indicators.
- lessons and conclusions.

Main results: The sustainability report 2018 contains information on all 33 GCIs (25 of them are fully disclosed, 7 are partially disclosed, the reasons for non-disclosure are indicated for one GCI). Based on the analysis, the conclusion was made that GCI indicators are applicable for Nornickel reporting practice, since most of them were disclosed without significant additional costs. Nornickel will formulate its future plans for the better disclosure of GCI indicators after their official authorization.

## 1. Introduction

The Norilsk Nickel Group is Russia's leading metals and mining company, the world's largest producer of palladium and nickel, and one of the biggest platinum producers. On top of that, the Group produces copper, cobalt, rhodium, silver, gold, iridium, ruthenium, selenium, tellurium, and sulphur.

## 2. Company's concept of sustainability

### 2.1. About the company

- **Share capital structure**

As of 31 December 2018, the authorised capital of MMC Norilsk Nickel comprised 158,245,476 ordinary

<sup>6</sup> [https://www.nornickel.com/upload/iblock/bc5/Annual\\_Report\\_2018.pdf](https://www.nornickel.com/upload/iblock/bc5/Annual_Report_2018.pdf)). But it related to ordinary shares with a par value of RUB 1 each. As at 31 December 2018, there were 38,834 persons registered in the shareholder register. Main shareholders: Olderfrey Holdings Ltd - 34.6%, UC Rusal Plc - 27.8%, Crispian Investments Ltd - 4.2% (further information on the company can be accessed by clicking here).

shares with a par value of RUB 1 each. As at 31 December 2018, there were 38,834 persons registered in the shareholder register. Main shareholders: Olderfrey Holdings Ltd - 34.6%, UC Rusal Plc - 27,8%, Crispian Investments Ltd - 4.2% (further information on the company can be accessed by clicking here).

- **Core companies and business units**

Production units of the Group are located in three countries – Russia, Finland, and South Africa. Its core businesses are based in Russia and have a vertically integrated structure. Three main production sites in Russia are:

- Polar Division of MMC Norilsk Nickel (“Polar Division”);
- Kola Mining and Metallurgical Company (“Kola MMC”);
- Bystrinsky Mining and Processing Plant pilot launched in 2017 (“Bystrinsky GOK”).

The Company’s Polar Division is located on the Taimyr Peninsula (Krasnoyarsk Territory) beyond the Arctic Circle. It is linked to other regions by inland waterways (the Yenisey River), marine transport (the Northern Sea Route) and air transport.

Kola MMC is located on the Kola Peninsula beyond the Arctic Circle. It is the leading industrial facility of the Murmansk Region and is completely integrated into the transport infrastructure of the Northwestern Federal District. Bystrinsky GOK is located in the Gazimuro-Zavodsky District of the Trans-Baikal Territory and is linked to other regions by rail. In Finland, Norilsk Nickel operates Norilsk Nickel Harjavalta (part of the Group), the country’s only nickel refining plant. In South Africa, the Company owns 50% of Nkomati, a nickel mine developed jointly with African Rainbow Minerals. In total, the Group consists of over 80 companies.

- The company position in the industry:
  - No. 1 palladium producer (market share – 39%)
  - No. 1 high grade nickel producer (market share – 23%)
  - No. 4 producer of platinum (market share – 10%) and rhodium (market share – 8%)
  - No. 8 cobalt producer (market share – 3%)

- No. 11 copper producer (market share – 2%)

In 2018, the Company accounted for 0.7% of Russia’s GDP, 2.6% of the national industrial output, 11,4% of metals production, and 2.6% of Russia’s exports.

- **Total and segment information (from financial report 2018)**

The management has determined the following main operating segments:

- GMK Group segment includes mining and metallurgy operations, transport services, energy, repair and maintenance services located in Taimyr Peninsula. GMK Group metal sales to external customers include metal volumes processed at KGMK Group metallurgy facilities.
- KGMK Group segment includes mining and metallurgy operations, energy, exploration activities located in Kola Peninsula.
- NN Harjavalta segment includes refinery operations located in Finland. NN Harjavalta sales primarily include metal produced from semi-products purchased from GMK Group and KGMK Group segments.
- GRK Bystrinskoye segment includes ore mining and processing operations located in the Zabaikalsky region of the Russian Federation.
- Nornickel Group published two separate financial reports (in USD and in Rubles). Some information from them see below.

**Tab.1.**  
**Total and segment revenue 2018**

Revenue 2018	USD, bn	Rubles, bn
<b>Total</b>	<b>11670</b>	<b>728915</b>
<b>Segments:</b>		
GMK Group	9742	607865
KGMK Group	911	56728
NN Harjavalta	1026	64432
GRK Bystrinskoye	8	544
Other mining	108	6765
Other non-metallurgical	1514	95064
Eliminations	(1683)	(102483)
<b>Total assets</b>	<b>15251</b>	<b>743085</b>

### **Staff composition**

The Group's average headcount in 2018 was 74,926 employees in Russian subsidiaries, and 975 employees in foreign ones. The gender breakdown of the company's employees (based in the Russian Federation) is: Male-71%, Female-29%.

## **2.2. Approach to sustainability**

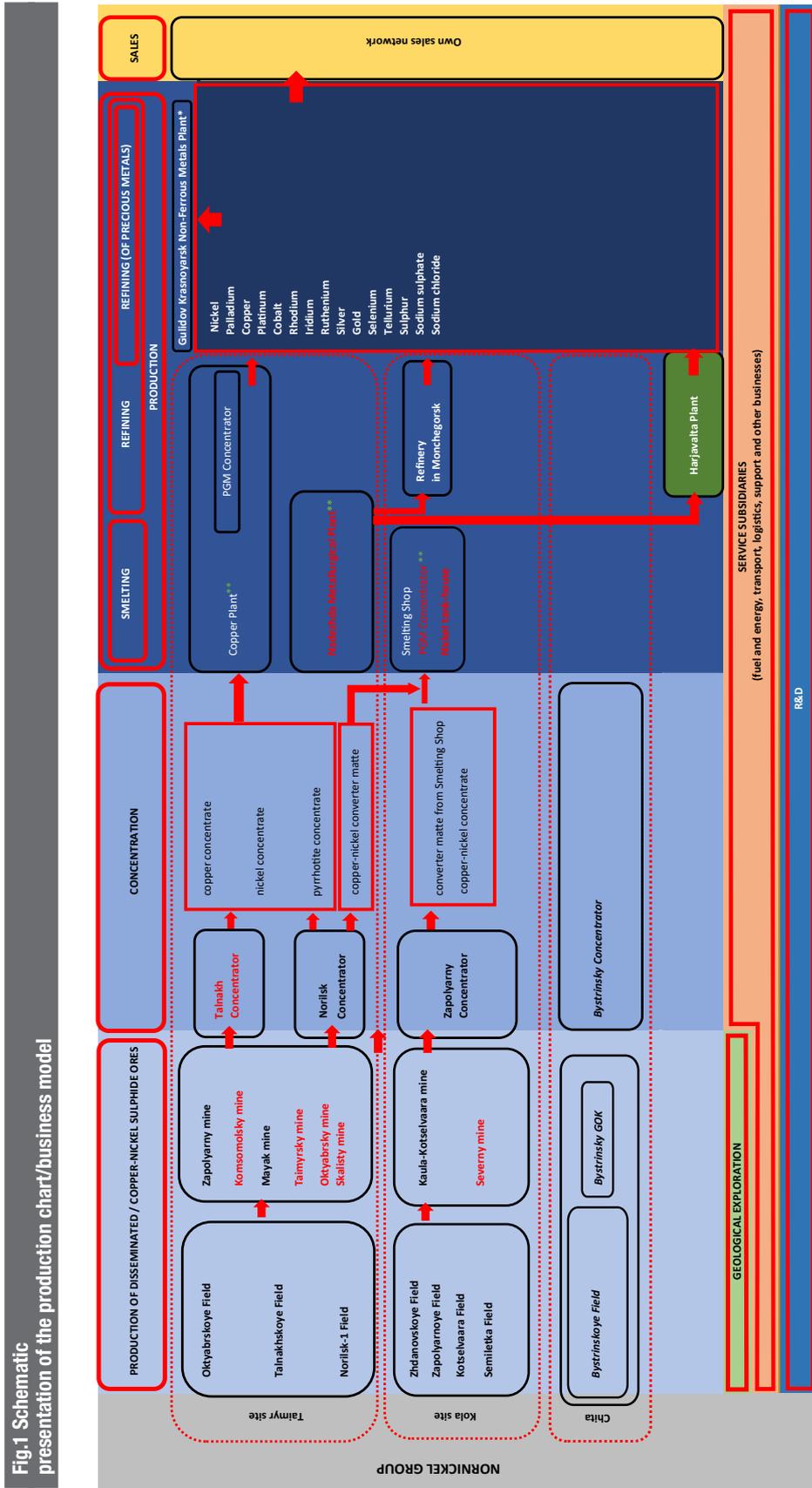
### **2.2.1. Company's motivation on sustainability**

The company's mission statement highlights that "through the efficient use of natural resources and equity, we supply mankind with non-ferrous metals, which make the world a more reliable place to live and help people realise their aspirations for development and technological progress".

Sustainable development is today's most significant challenge and priority. Russian and international communities pay close attention to implementing comprehensive and well-balanced solutions in the area of sustainable development, and the respective role of businesses. These trends exist globally (UN initiatives, tightening of environmental legislation all over the world), locally and individually (responsible consumption), as well as in various industries, from traditional (agriculture and mining) to breakthrough ones (medicine, biotech, etc.). A special focus here should be placed on developing responsible financing.

As a company with more than 80 years of history and a strong social and environmental commitment, Nor Nickel strives to keep abreast of the current global agenda for sustainable development. By accumulating substantial production, financial, human, and intellectual resources, the Company makes significant contribution to achieving the Sustainable Development Goals (SDGs).

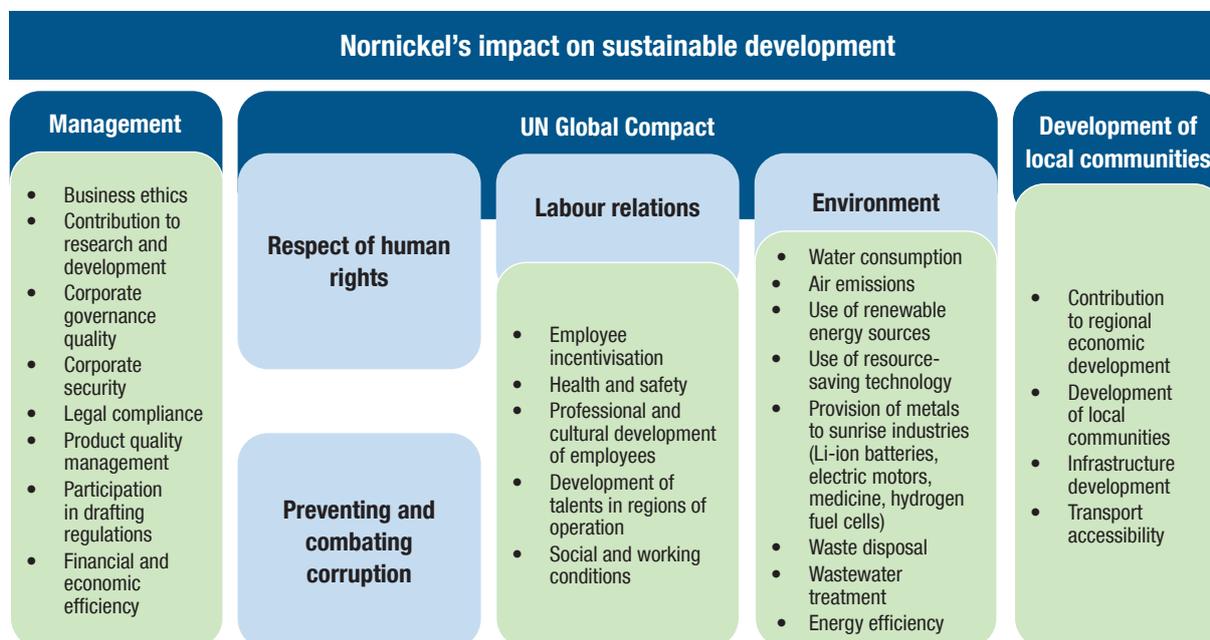
Russia and other nations have introduced a number of initiatives to join forces of responsible companies in delivering on the said goals. These initiatives enjoy active support from Nor Nickel, which became one of the first Russian companies to sign up, in 2005, to the Social Charter of the of the Russian Business adopted by the Russian Union of Industrialists and Entrepreneurs (RSPP). In response to requests from the community, investors and shareholders, the Company holds dedicated sustainable development meetings and consistently increases disclosures on its respective strategy, policies, performance and plans. In 2016, the Company joined the UN Global Compact, which marked the transition to a new strategic development cycle. Nor Nickel supports the UN 2030 Agenda for Sustainable Development signed by Russia, and the relevant SDGs. Nor Nickel in 2018 launched a new Strategy for the long-term development of the Company until 2023, which sets a vector for the formation of modern, efficient, environmentally friendly production.



\*Precious metals refined by Guil'dov Krasnoyarsk Non-Ferrous Metals Plant (Krasmetmet), which is not part of the Norilsk Nickel Group. Concentrates are processed into saleable metals under a tolling agreement between the Norilsk Nickel Group and the plant.  
 - Production facilities implementing higher projects under the comprehensive environmental program.  
 - Safety mine - production facilities implementing Norilsk Nickel investment projects for mine safety, per the introduction of the report and the 2021 annual report.

## 2.2.2. Integration into Company's Business Model

**Fig. 2**  
Nornickel's impact on sustainable development



**Tab.2**  
Nornickel's support of sustainability and CSR initiatives and standards

Standard/initiative	Nornickel's support
UN and the International Labour Organisation conventions	Declaring support and aligning by-laws accordingly
UN Global Compact	Official support
The Association "National Global Compact Network" (Russia)	Member
UN Sustainable Development Goals up to 2030	Declaring support and aligning governance practices accordingly
ISO 14001:2004 (2015)	Compliance of MMC Norilsk Nickel, Gipronickel Institute, Kola MMC, and Norilsk Nickel Harjavalta management systems with the standards
ISO 9001:2008 (2015)	Compliance of MMC Norilsk Nickel and Norilsk Nickel Harjavalta management systems with the standard
OHSAS 18001:2007	Declaring support, reporting
ISO 26000:2010	Declaring support, reporting
GOST R ISO 26000-2012	Declaring support, reporting
International Platinum Group Metals Association	Member
International Information Security Research Consortium	Member
Nickel Institute	Member. Since 2017, Nornickel's Head of Marketing has been chairing the Institute's Board of Directors.
World Wildlife Fund (WWF)	Ranking among the leading environmentally responsible mining companies in Russia according to the WWF
FTSE4Good Index	Inclusion in the FTSE4Good Emerging Index
Sustainalytics	Assignment of independent ESG ratings
MSCI	Assignment of independent ESG ratings
RSPP Social Charter of the Russian Business	Member and signatory
RSPP Anti-Corruption Charter of the Russian Business	Member and signatory
RSPP sustainability indices (Responsibility and Transparency, and Sustainable Development Vector)	Ranking among the leaders (2014, 2015, 2016, 2017, 2018)
RSPP Committee on Corporate Social Responsibility and Demographic Policy	Member
Environmental Charter of the Krasnoyarsk Territory	Signatory
GRI Standards Pioneers	Programme participant
GRI GOLD Community	Organisational member

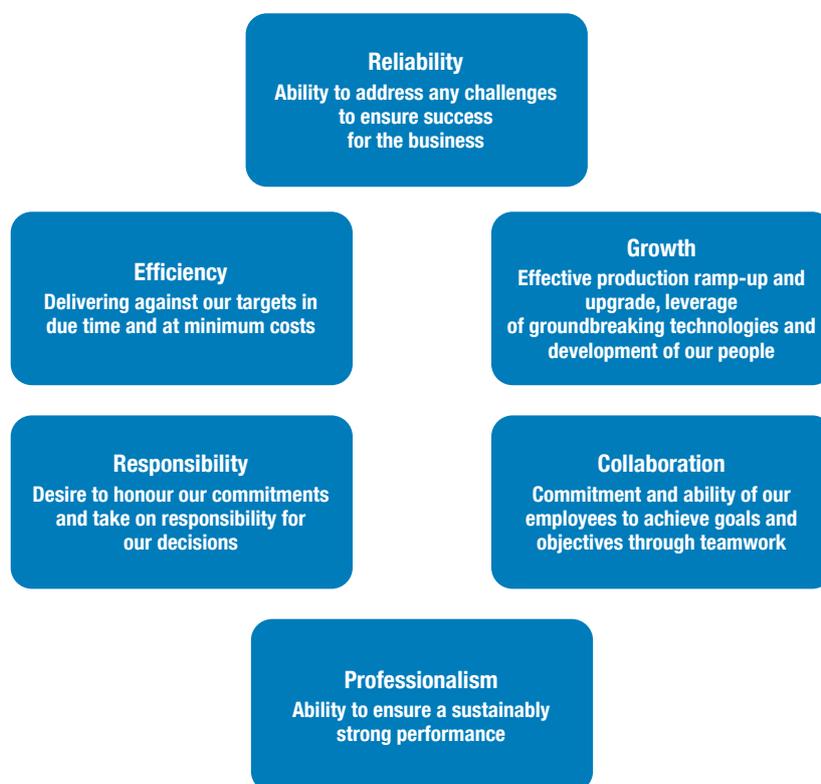
• **Corporate strategy and Sustainable Development Goals**

The Company focuses on developing a universal group-wide corporate culture shared by all employees in which mutual respect, trust and openness are of

central importance. The corporate culture seeks to ensure effective implementation of the Company's strategy based on sustainable development principles. The Company analysed its strategic goals in connection with SDGs (see Tab.3).

Focus area	2030 SDGs	Strategic goals
Human rights	<b>1, 2, 16, 17</b>	<ul style="list-style-type: none"> <li>No violations of human rights across the Company's operations</li> </ul>
Anti-corruption	<b>16, 17</b>	<ul style="list-style-type: none"> <li>Efficient corruption-related risk management</li> </ul>
Contribution to the professional and cultural development of employees	<b>4, 5</b>	<ul style="list-style-type: none"> <li>Stabilisation of the employee churn rate</li> <li>Full compliance with staff training laws</li> <li>High-quality training of employees</li> <li>Improved performance of the corporate training centres</li> </ul>
Development of talents in the Company's regions of operation	<b>4, 5</b>	<ul style="list-style-type: none"> <li>Recruitment of highly skilled employees, including those from the skills shortage list</li> <li>Effective support to local vocational training institutions</li> <li>Provision of career guidance</li> </ul>
Incentives and motivation	<b>5, 8</b>	<ul style="list-style-type: none"> <li>Individual and team performance improvements</li> <li>Staff incentivisation to achieve the best results</li> <li>Employee attraction and retention</li> <li>Building the talent pool</li> </ul>
Health and safety	<b>3</b>	<ul style="list-style-type: none"> <li>Achieving zero work-related fatalities</li> </ul>
Social and working standards at the Company's production sites	<b>3</b>	<ul style="list-style-type: none"> <li>Creating favourable social and working conditions for the Company employees</li> </ul>
Environment	<b>13</b> <b>6</b> <b>12</b> <b>15</b> <b>12</b> <b>14</b>	<ul style="list-style-type: none"> <li>Gradual reduction of air pollutant emissions</li> <li>Consistent reduction of wastewater discharges into water bodies</li> <li>Development of waste disposal sites to reduce man-made impact on the environment</li> <li>Biodiversity conservation across regions of operation</li> <li>Environmental management compliance with ISO 14001</li> <li>Prevention of pollution during sea transportation and vessel operation</li> </ul>
Energy efficiency	<b>7</b>	<ul style="list-style-type: none"> <li>Reliable and high-quality power supply to production sites and local communities</li> <li>Reduction of energy costs</li> </ul>
Development of local communities	<b>4, 8–11, 16, 17</b>	<ul style="list-style-type: none"> <li>Maintaining social stability at the Company's facilities and in regions of operation</li> <li>Improved quality of life across the Company's regions of operation</li> </ul>
Financial and economic efficiency	<b>8, 9</b>	<ul style="list-style-type: none"> <li>Ensuring financial and economic efficiency for sustainable development</li> </ul>
Corporate governance and business ethics	<b>16, 17</b>	<ul style="list-style-type: none"> <li>Compliance with the best practices in corporate governance and business ethics to improve the Company's investment case, efficiency and competitiveness</li> </ul>
Compliance with the applicable legislation, including environmental, labour and tax laws	<b>16</b>	<ul style="list-style-type: none"> <li>Minimisation of breaches of law</li> </ul>
Product quality management	<b>12</b>	<ul style="list-style-type: none"> <li>Certification of the quality management system under ISO 9001:2015</li> </ul>

**Fig.3**  
Normickel's corporate values



**New Norilsk concept**

In 2018, the Company kept implementing the New Norilsk concept, a vision of Norilsk as a city of sustainable development, introduced in 2015. It prioritises:

- environmental protection, occupational safety, and better working and living standards for the Company’s employees;
- target investments in social programmes;
- enhancing the region’s openness and providing incentives for new businesses.

**Instruments of sustainability management**

There is an Audit and a Sustainable Development Committee in the Board of Directors. The Company continuously improves its corporate governance framework to enhance efficiency and ensure compliance with the best global practices. The Company follows recommendations set out in the Corporate Governance Code approved by the Bank of Russia.

**Tab.4**  
Key sustainability by-laws

Safety	<ul style="list-style-type: none"> <li>• Health and Safety Strategy*</li> <li>• Occupational Health and Safety Policy</li> <li>• MMC Norilsk Nickel's Social and Working Conditions Standard</li> <li>• Corporate health and safety standards</li> </ul>
Environment	<ul style="list-style-type: none"> <li>• Environmental Policy*</li> <li>• Biodiversity Policy*</li> <li>• Environmental Impact Assessment Policy*</li> <li>• Renewable Energy Sources Policy*</li> </ul>
Society	<ul style="list-style-type: none"> <li>• Business Ethics Code*</li> <li>• Human Rights Policy*</li> <li>• Freedom of Association Policy*</li> <li>• Indigenous Rights Policy*</li> <li>• Local Community Relations Policy*</li> <li>• Equal Opportunities Programme*</li> <li>• Working Conditions Policy*</li> <li>• Anti-Corruption Policy*</li> <li>• Quality Policy*</li> <li>• Information Policy Regulation*</li> <li>• Charity Regulation</li> <li>• Policy Regarding Support for Small and Medium Enterprises*</li> </ul>

\* Approved by the Board of Directors

The key by-laws on corporate governance are available on MMC Norilsk Nickel's website (<https://www.nornickel.com>) in the Investors sections:

- Regulations on the General Meeting of Shareholders of MMC Norilsk Nickel;
- Regulations on the Board of Directors of MMC Norilsk Nickel
- Code of Conduct and Ethics for Members of Board of Directors of MMC Norilsk Nickel;
- Professional Development Policy for Members of Board of Directors of MMC Norilsk Nickel;
- Performance Evaluation Policy for Board of Directors of MMC Norilsk Nickel;
- Policy on Development and Approval of Vote Recommendations on Candidates Nominated to the Board of Directors of MMC Norilsk Nickel;
- Remuneration Policy for Members of the Board of Directors at MMC Norilsk Nickel;
- Regulations on the Management Board of MMC Norilsk Nickel;
- Regulations on the Committees of the Board of Directors of MMC Norilsk Nickel, and others.

### **Responsible investment**

In recent years, the sustainable development agenda has been gaining ground, with an increasing number of investors and asset managers focusing on responsible investment. In 2018, the Company held around 20 meetings with investors concerning environmental protection, social responsibility, and corporate governance (ESG).

ESG Strategy is a new section on Nornickel's corporate website aimed to provide investors with key information on environmental management, social policy, and corporate governance.<sup>7</sup>

### **Stakeholder engagement**

The interaction of PJSC MMC Norilsk Nickel with stakeholders is based on the introduction into the Company's daily practice of a systematic dialogue with various groups in accordance with the standards

AA1000AP, AA1000AS, AA1000SES and GRI. Significant stakeholders of PJSC MMC Norilsk Nickel are the company's employees, shareholders and investors, business partners, federal and regional authorities and local communities, Russian and international non-profit organizations. The company determines the range of stakeholders, taking into account the degree of mutual influence and intersection of interests (see Fig.4).

The significance of the impact increases as the corresponding point is moved from the centre of the chart

### **2.2.3. Company's existing reporting framework(s)**

#### **Key features of usage GRI Standards**

The Company has been publishing annual non-financial reports since 2003. The 2018 Sustainability Report of Norilsk Nickel Group (the "Report") conforms to the GRI Sustainability Reporting Standards (the "GRI Standards"), Comprehensive option, and is a report on the progress of compliance with the United Nations (UN) Global Compact principles that discloses the Company's policy towards achieving the UN Sustainable Development Goals by 2030.

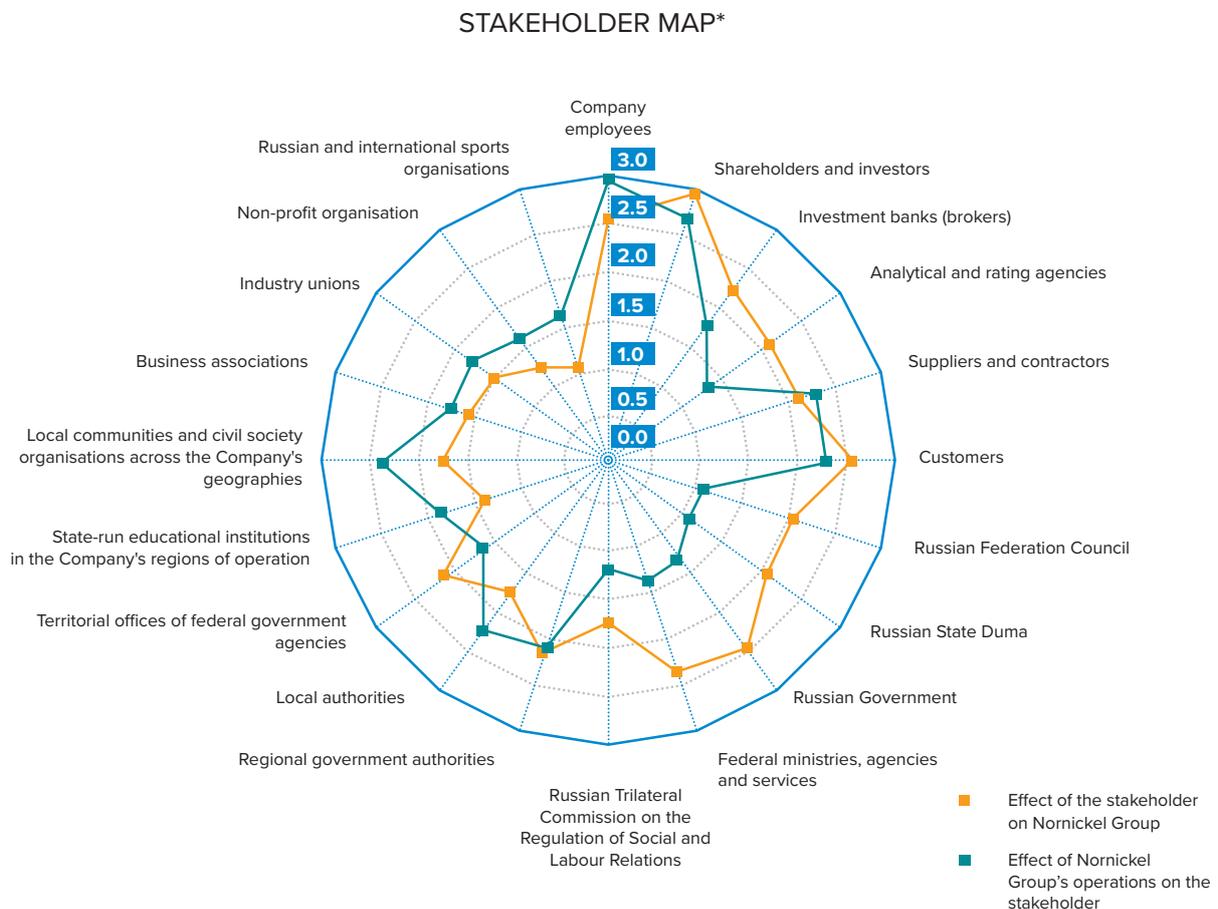
In producing the Report, the following documents were also used: GRI Mining and Metals Sector Supplement, Guidance on Social Responsibility ISO 26000:2010, Reference Performance Indicators of Russian Union of Industrialists and Entrepreneurs, Accountability AA1000 Standards - AA1000SES (2015), AA1000AP (2018).

The 2018 Report covers activities of the Norilsk Nickel Group, including MMC Norilsk Nickel and entities in the corporate structure.<sup>8</sup> Information was collected via the corporate reporting framework and special information requests in line with the GRI requirements and with regard to the materiality analysis results. To define material topics for reporting the Company polls external and internal stakeholders, monitors mass media coverage and stakeholder dialogues, and holds interviews with top executives (see the list of material topics below and the materiality map on Fig.5).

<sup>7</sup> See <https://www.nornickel.com/investors/esg/>

<sup>8</sup> See: [https://www.nornickel.ru/upload/iblock/bed/Norilskiy-nikel\\_GO\\_2018.pdf](https://www.nornickel.ru/upload/iblock/bed/Norilskiy-nikel_GO_2018.pdf)

**Fig.4**  
**Stakeholders map**



\* The map was put together based on surveying 78 of the Company's managers and employees, as well as external stakeholders.

The material topics include:

- |  |   |
|--|---|
| <ol style="list-style-type: none"> <li>1. Economic performance</li> <li>2. Market presence</li> <li>3. Indirect economic impacts</li> <li>4. Anti-corruption practices</li> <li>5. Energy</li> <li>6. Water</li> <li>7. Biodiversity</li> <li>8. Sulphur dioxide and solid emissions</li> <li>9. Greenhouse gas (GHG) emissions</li> <li>10. Emissions of ozone-depleting substances (ODS)</li> <li>11. Emissions of other substances</li> <li>12. Effluents</li> <li>13. Waste</li> </ol> | <ol style="list-style-type: none"> <li>14. Supplier environmental assessment</li> <li>15. Environmental compliance</li> <li>16. Employment</li> <li>17. Occupational health and safety</li> <li>18. Training and education</li> <li>19. Freedom of association and collective bargaining</li> <li>20. Human rights: Rights of indigenous peoples</li> <li>21. Local communities</li> <li>22. Supplier social assessment</li> <li>23. Public policy</li> <li>24. Socioeconomic compliance</li> <li>25. Emergency preparedness</li> <li>26. Closure planning</li> </ol> |
|--|---|

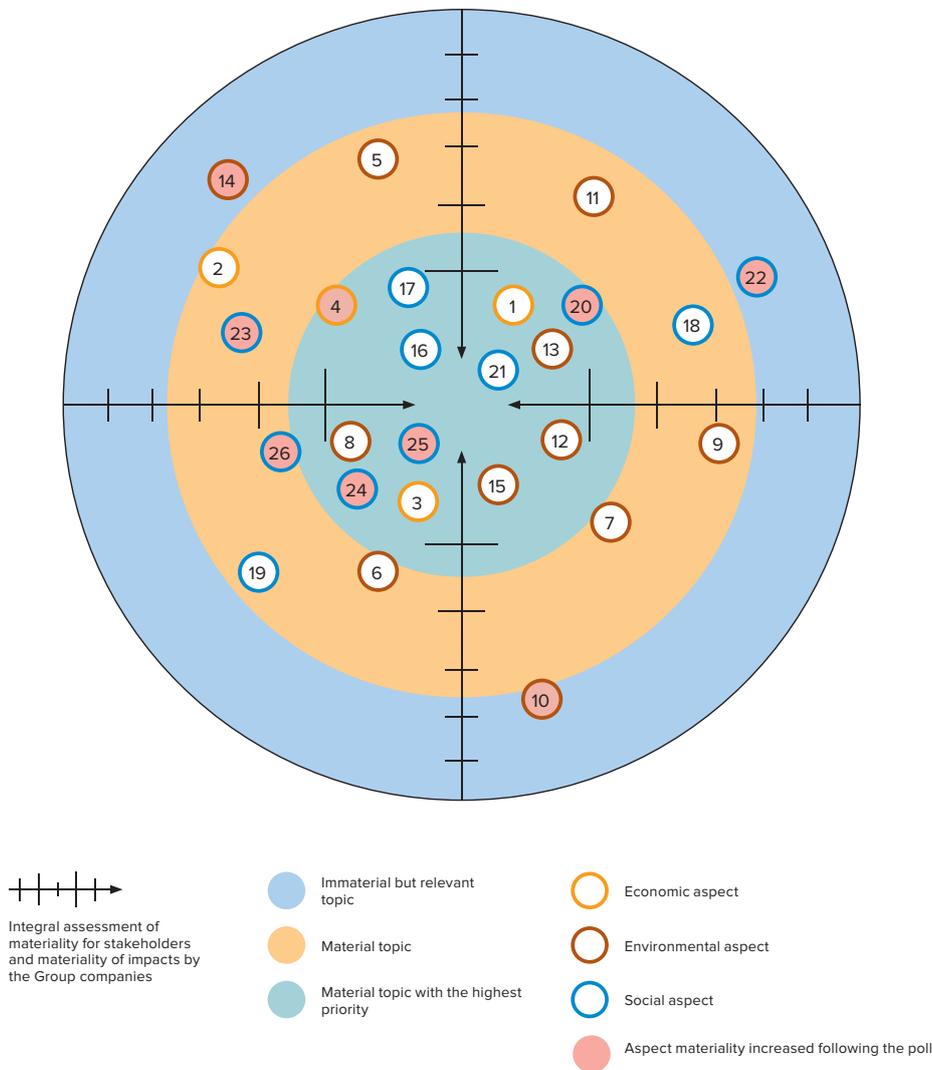
Topics 8–11 are covered by the GRI Emissions standard. Topics 12–13 are covered by the GRI Effluents and Waste standard. Topic 20 is covered by the GRI Rights of Indigenous Peoples standard. The Report has been prepared by a dedicated working group and supervised by the Social Policy Department. The Report has been also approved by MMC Norilsk Nickel’s Management Board and Board of Directors. The main financial indicators are given according to accounting and reporting on the basis of International Financial Reporting Standards. The sustainability report 2018 has passed the procedure

of external assurance by an independent audit organization.

**Benefits of usage GCI indicators**

The Report contains information on nearly all 33 GCI indicators. The reasons for joining the UNCTAD-ISAR pilot-testing of the GCI are to promote UN activities to achieve the SDGs and SDG reporting, to demonstrate ability of business entities to report on its SDG activity with the use of GCI, to improve the applicability of GCI and to demonstrate the leadership of Norinickel in sustainability reporting.

**Fig.5**  
Map of material GRI topics



### **3. CORE INDICATORS MEASUREMENT AND REPORTING**

#### **3.1. Accounting and reporting on core indicators**

The company has a developed system of sustainability reporting in accordance with GRI standards. The disclosure of GCIs was largely based on information collected through this system. The sources of information for the disclosure of GRI and GCIs elements in terms of financial indicators are mainly financial and management accounting and reporting data; in terms of non-financial indicators mainly internal accounting and reporting data, external reporting data was used (for example, forms of federal statistical observation on ecology and employment). Information on GRI elements is collected on the basis of the regulations approved by the head of

the company with the help of a special system of reporting forms, which contain instructions for filling in and are entered into SAP DM by the responsible departments. Reporting forms for a number of GRI elements contain data that are collected only for the purpose of preparing a sustainability report and were not previously included in the company's accounting and reporting system. These data also provide disclosure of the following GCIs: A.4.1, B.5.1, B.5.2, C.1.1, C.4.1, D.2.2. For disclosure of certain GCIs had taken additional actions (see Tab.5).

The sustainability report 2018 contains the special table of 33 GCI indicators with analysis of a level of disclosure (full, partial, none). Analysis and comments to this table about sources of information and additional activity of the reporting team needed to disclose each of GCI indicators in the sustainability report 2018 see in the Tab. 5. Tab. 6 and 7 summarize the results of this analysis.

Tab.5 GCI indicators in the sustainability report 2018							
GCI (name)	GCI (value)	GCI (value)	Location in report	The level of disclosure	Comments about the level of disclosure	Status of information needed for the sustainability report 2018	Activity to produce GCI
<b>A Economic area</b>							
A.1 Revenue and/or (net) value added	A.1.1. Revenue	728,9 billion rubles	Yes	Full		The indicator is already in the GRI sustainability report	Give a link to the GRI indicator
	A.1.2. Value added	506,162 billion rubles	Special Annex	Full		Information for the preparation of the indicator is already collected in the process of preparing a GRI sustainability report	Perform additional calculations and/or disclosure
	A.1.3. Net value added	462.808 billion rubles	Special Annex	Full		Information for the preparation of the indicator is already collected in the process of preparing a GRI sustainability report	Perform additional calculations and/or disclosure
A.2 Payments to the Government	A.2.1. Taxes and other payments to the Government	115,6 billion rubles	Yes	Full	VAT is not included in the taxes, because since this tax is indirect, the burden of its payment falls not on the organization, but on the end users of goods, works and services. In addition, VAT is not included in the calculation of the financial result and is not included as indicators in the income Statement.	The indicator is already in the GRI sustainability report	Give a link to the GRI indicator
A.3 New investment/expenditures	A.3.1. Green investment	31,8 billion rubles (19,2-current, 12,6-capital), 4,45% of consolidated revenue	Yes+special Annex	Full		Information for the preparation of the indicator is already collected in the process of preparing a GRI sustainability report. Source: forms of federal statistical observation	Perform additional calculations and/or disclosure.
	A.3.2. Community investment	30897 million rubles, 4,2% of consolidated revenue Social programmes and benefits for employees, charity, sponsorship (sports projects), repair and maintenance of social infrastructure, investments in social projects and social infrastructure development, breakthrough infrastructure projects were included	Yes+special Annex	Full		Information for the preparation of the indicator is already collected in the process of preparing a GRI sustainability report.	Perform additional calculations and/or disclosure
	A.3.3. Total expenditures on Research and Development	204,9 million rubles, 0,03% of consolidated revenue	Link to the annual report+special Annex	Full		There is no R&D expenditure information on accrual basis in the financial report. R&D expenditure was disclosed on cash basis in the annual report	Perform additional calculations and/or disclosure

GCI (name)	GCI (value)	GCI (value)	Location in report	The level of disclosure	Comments about the level of disclosure	Status of information needed for the sustainability report 2018	Activity to produce GCI
A.4 Total local supplier/purchasing programmes	A.4.1. Percentage of local procurement	The share of procurement of material and technical resources from Russian suppliers is 82.8%.	Special Annex	Partial	Data are collected only in terms of material and technical resources. There is no centralized accounting of purchases by other categories in the context of the supplier's location.	Information about the indicator is in the accounting system or internal reporting	Make an additional query and/or consolidate data
<b>B Environmental area</b>							
B.1 Sustainable use of water	B.1.1. Water recycling and reuse	1209,93 (1178,47+31,46) million m <sup>3</sup> , 85,7%	Yes	Full		The indicator is already in the GRI sustainability report. Source: forms of federal statistical observation	Give a link to the GRI indicator
	B.1.2. Water use efficiency	356.8 million m <sup>3</sup> (6,3% more than in 2017), 0,771 thousand m <sup>3</sup> /million rubles	Yes, Special Annex	Full		Information for the preparation of the indicator is already collected in the process of preparing a GRI sustainability report	Perform additional calculations and/or disclosure
	B.1.3. Water stress	Total (millions m <sup>3</sup> ) 356,79: from surface water bodies 254,28 from underground sources 28,28 effluents from third parties 21,28 natural water inflow 44,15 from municipal and other utilities 8,84 Water intake in areas with water scarcity is not carried out	Yes+special Annex	Full		Information for the preparation of the indicator is already collected in the process of preparing a GRI sustainability report	Perform additional calculations and/or disclosure
B.2 Waste management	B.2.1. Reduction of waste generation	Waste generation in 2018 compared to 2017 decreased by 1.21 million tons, from 31,93 to 30.72 million tons. The ratio of waste generation to net value added decreased from 0.103 to 0.066 thousand tons per million rubles of net value added.	Yes+special Annex	Full		Information for the preparation of the indicator is already collected in the process of preparing a GRI sustainability report	Perform additional calculations and/or disclosure
	B.2.2. Waste reused, re-manufactured and recycled	The use of waste at the own enterprise in 2018 compared to 2017 increased by 0.87 million tons, from 20,76 to 21.63 million tons. The ratio of the volume of use of waste in own enterprise to the net value added decreased from 0.067 to 0.045 thousand tons per million rubles of net value added.	Yes+special Annex	Full		Information for the preparation of the indicator is already collected in the process of preparing a GRI sustainability report	Perform additional calculations and/or disclosure

GCI (name)	GCI (value)	GCI (value)	Location in report	The level of disclosure	Comments about the level of disclosure	Status of information needed for the sustainability report 2018	Activity to produce GCI
B.2.3. Hazardous waste	Waste of classes I-IV in 2018 compared to 2017 increased by 1 915,24 tons, from 1 205 119,75 to 1 207 034,99 tons. The ratio of such waste generation to net value added decreased from 3.91 to 2.61 tons per million rubles of net value added.	Yes+special Annex	Full			Information for the preparation of the indicator is already collected in the process of preparing a GRI sustainability report	Perform additional calculations and/or disclosure
B.3 Greenhouse gas emissions	B.3.1. Greenhouse gas emissions (scope 1) Direct greenhouse gas emissions in General from Norlisk Nickel group companies are about 10 million tons of CO <sub>2</sub> equivalent. With the absolute value of the indicator unchanged, the relative index of greenhouse gas emissions along the scope 1 decreased from 32.54 tons of CO <sub>2</sub> equivalent per million rubles of net value added to 21.68 CO <sub>2</sub> equivalent per million rubles of net value added	Yes+special Annex	Full		Calculation that includes only carbon dioxide (CO <sub>2</sub> ) and methane (CH <sub>4</sub> )	Information for the preparation of the indicator is already collected in the process of preparing a GRI sustainability report	Perform additional calculations and/or disclosure
B.3.2. Greenhouse gas emissions (scopes 2)	-	-	None		The company has not assessed indirect energy emissions of greenhouse gases. There are no mandatory legislative requirements for the regular preparation and transmission to the authorized state bodies of information on greenhouse gas emissions. Company buys a significant part of the electricity on the Federal market. There is no detail information about the generation type.		
B.4 Ozone-depleting substances and chemicals	B.4.1. Ozone-depleting substances and chemicals Emissions are insignificant	Special Annex	Full		The company does not use ozone-depleting substances in the main production. In small quantities (52 kg per year) carbon tetrachloride is used for quantitative chemical analysis of natural and wastewater samples in the environmental laboratory. This is 0.00039% of its production in the Russian Federation.	Information for the preparation of the indicator is already collected in the process of preparing a GRI sustainability report	Perform additional calculations and/or disclosure

GCI (name)	GCI (value)	GCI (value)	Location in report	The level of disclosure	Comments about the level of disclosure	Status of information needed for the sustainability report 2018	Activity to produce GCI
B.5 Energy consumption	B.5.1. Renewable energy	Share of HPP in total energy consumption in the Company - 22,7%	Yes	Partial	The Report indicates the amount of electricity produced by Normickel itself at the HPP, as well as the share of this volume in the total energy consumption. The accounting system does not allow to disclose the indicator in full accordance with GCI, because of Normickel acquires energy, including from third-party suppliers from the unified power system.	The indicator is already in the GRI sustainability report	Give a link to the GRI indicator
	B.5.2. Energy efficiency	The ratio of energy consumption in the Group to the value of net value added is 0.337 TJ/million rubles	Special Annex	Full		Information for the preparation of the indicator is already collected in the process of preparing a GRI sustainability report	Perform additional calculations and/or disclosure
<b>C Social area</b>							
C.1 Gender equality	C.1.1. Proportion of women in managerial positions	The proportion of women on the Management Board is 31% (4 out of 13 members).	Special Annex	Partial	The report provides data only on the share of women in the composition of the Management Board, because of no personnel records are kept by gender and category of personnel	Information for the preparation of the indicator is already collected in the process of preparing a GRI sustainability report	Perform additional calculations and/or disclosure
C.2 Human capital	C.2.1. Average hours of training per year per employee	Total - 60,2 hours Blue-collar employees – 62,2 hours. Managers – 76,7 hours. White-collar employees – 38,7 hours.	Yes	Full		The indicator is already in the GRI sustainability report	Give a link to the GRI indicator
	C.2.2. Expenditure on employee training per year per employee	Total - 13 643 rubles .Blue-collar employees – 6 549 rubles. Managers – 42 675 rubles. White-collar employees – 17 862 rubles.	Yes+special Annex	Full		Information about the indicator is in the accounting system or internal reporting	Make an additional query and/or consolidate data
	C.2.3. Employee wages and benefits with breakdown by employment type and gender	128,8 billion rubles	Yes	Partial	Data on wages and compensation package (excluding insurance premiums) are presented. There is no accounting of wages and social package by type of employment contract, type of employment, age and gender	The indicator is already in the GRI sustainability report	Give a link to the GRI indicator

GCI (name)	GCI (value)	GCI (value)	Location in report	The level of disclosure	Comments about the level of disclosure	Status of information needed for the sustainability report 2018	Activity to produce GCI
C.3 Employee health and safety	C.3.1. Expenditures on employee health and safety	10563 million rubles, 1,45% of consolidated revenue	Yes+special Annex	Full		Information for the preparation of the indicator is already collected in the process of preparing a GRI sustainability report	Perform additional calculations and/or disclosure
	C.3.2. Frequency rates/incident rates of occupational injuries	Frequency rate - 0,29, incident rate - 53,99	Yes	Partial	Disclosure was made in accordance with GRI Standards	The indicator is already in the GRI sustainability report	Give a link to the GRI indicator
	C.4.1. Percentage of employees covered by collective agreements	81%	Yes	Full		The indicator is already in the GRI sustainability report	Give a link to the GRI indicator
<b>D Institutional area</b>							
D.1 Corporate governance disclosures	D.1.1. Number of board meetings and attendance rate	45; 100%	Special Annex	Full		Information for the preparation of the indicator is already collected in the process of preparing a GRI sustainability report	Perform additional calculations and/or disclosure
	D.1.2. Number/percentage of female board members	1 woman, 7,69%	Special Annex	Full		Information for the preparation of the indicator is already collected in the process of preparing a GRI sustainability report	Perform additional calculations and/or disclosure
	D.1.3. Board members by age range	under 40 years old – 23% 40-60 years old – 69% over 60 years old –8%	Link to the annual report	Full		Information for the preparation of the indicator is already collected in the process of preparing a GRI sustainability report	Perform additional calculations and/or disclosure
	D.1.4. Number of meetings of audit committee and attendance rate	18; 97%	Special Annex	Full		Information for the preparation of the indicator is already collected in the process of preparing a GRI sustainability report	Perform additional calculations and/or disclosure
	D.1.5. Compensation: total and compensation per board member and executive	As per the Remuneration Policy, the Company pays the following remuneration to non-executive directors: base remuneration of USD 120,000 for the Board membership; additional remuneration of USD 50,000 for membership in a committee of the Board of Directors; additional remuneration of USD 150,000 for chairing a committee of the Board of Directors;	Yes	Partial	The report discloses the total remuneration of members of the Board of Directors. The amount of personal remuneration of members of the Board of Directors is not disclosed for the protection of personal information	The indicator is already in the GRI sustainability report	Give a link to the GRI indicator

GCI (name)	GCI (value)	GCI (value)	Location in report	The level of disclosure	Comments about the level of disclosure	Status of information needed for the sustainability report 2018	Activity to produce GCI
D.2 Anti-corruption practices		reimbursement of expenses incurred by directors in discharge of their duties. The Annual General Meeting of Shareholders for 2018 established remuneration for the Chairman of the Board of Directors, an independent director, in the amount of USD 1,000,000 per year, paid in equal instalments on a quarterly basis in rubles at the exchange rate of the Bank of Russia on the last business day of the reporting quarter .	Yes	Full		The indicator is already in the GRI sustainability report	Give a link to the GRI indicator
	D.2.1. Number of fines paid or payable due to convictions	No cases of corruption	Yes	Full			
	D.2.2. Average number of hours of training on anti-corruption issues, per year per employee	Number of employees trained on anti-corruption policies and methods - 3505, share of employees trained in anti-corruption policies and methods - 4,72%	Yes	Partial	The company does not record anti-corruption training in terms of the number of hours. The accounting system in the company is built in accordance with GRI standards.  The issue of disclosure of this indicator in full compliance with the GCI will be considered in the next reporting cycle after the approval of the GCI according to the procedure adopted in UNCTAD .	The indicator is already in the GRI sustainability report	Give a link to the GRI indicator

**Tab.6**  
Levels of disclosure of GCI indicators in sustainability reports

The level of disclosure	2017	2018
Full	7	25
Partial	20	7
None	6	1

The sustainability report 2017 was oriented only on GRI standards. This table shows that, due to the fact

that when working on the sustainability report 2018, special attention was paid to the disclosure of GCIs, it was possible to significantly increase the level of their disclosure.

Based on the above analysis, it can be concluded that GCI indicators are applicable for Nornickel reporting practice, since most of them were disclosed without significant additional costs. Nornickel will formulate its future plans for the better disclosure of GCI indicators after their official authorization by UNCTAD-ISAR.

**Tab.7**  
What has been done to disclose GCI indicators

Status of information needed for the sustainability report 2018	Activity to produce GCI	The number of GCI
The indicator is already in the GRI sustainability report.	Give a link to the GRI indicator	11
Information about the indicator is in the accounting system or internal reporting	Make an additional query and/or consolidate data	2
Information for the preparation of the indicator is already collected in the process of preparing a GRI sustainability report	Perform additional calculations and/or disclosure	19
Not needed (the indicator is not included in the sustainability report 2018)	None	1
<b>Total</b>		<b>33</b>

### 3.2. Alignment of core indicators for companies with the SDG macro indicators

#### 3.2.1. Sustainability and SDG reporting in Russian Federation

The practice of preparing public non-financial reporting in Russia started at the beginning of this century and can now be considered quite developed for several dozen of the largest companies in the country. The Russian Union of Industrialists and Entrepreneurs (RSPP), which unites Russia's largest companies, is a leading public organization in promoting sustainable development reporting practices in Russia and for many years has been maintaining the national Register of corporate non-financial reports.<sup>9</sup> As of April 11, 2019, the register included 176 companies and organizations, which in the period from 2000 to 2017 issued 924 non-financial reports. In recent years, 70-80 such reports have been issued annually.

It can be noted that the published non-financial reports are attracting attention and are being used by a wider range of stakeholders. For example, RSPP on the base of such reports has been compiling its sustainable development, corporate responsibility and reporting indices since 2014. Under the project the following indices are compiled: the Responsibility and Transparency index and the Sustainable Development Vector index.<sup>10</sup> On 1 April 2019, Moscow Exchange began calculating and publishing daily sustainability indices created jointly with the RSPP.<sup>11</sup> The new indices, the MOEX-RSPP Responsibility and Transparency Index and the MOEX-RSPP Sustainability Vector Index, will be based on RSPP's annual analysis of Russia's largest companies demonstrating a robust ESG (Environmental, Social, Governance) profile. The indices will include companies that disclose the most complete information about their activity in the fields of sustainability and corporate social responsibility.

<sup>9</sup> See: (<http://pcnpn.pф/simplepage/157>)

<sup>10</sup> See: <http://media.rspp.ru/document/2/9/e/9e0aa6b78e138f54d195e8700e166497.pdf>

<sup>11</sup> See <https://www.moex.com/n23092/?nt=201>

This is one more example: WWF publishes the environmental transparency rating of Oil & Gas companies operating in Russia.<sup>12</sup>

In 2017, the Government of the Russian Federation approved the Concept of development of public non-financial reporting and the action plan for the implementation of the Concept of development of public non-financial reporting.

The objectives of the concept are:

- improving the system of incentives for Russian organizations to increase information openness and transparency of the results of their activities on society and the environment, including economic, environmental and social components;
- expanding opportunities for objective assessment of the contribution of the results of the activities of Russian organizations to social development on the basis of public non-financial reporting;
- helping to strengthen the reputation of Russian organizations and increase confidence in their business activities in the Russian Federation and abroad;
- systematization of the process of implementation of public non-financial reporting in the management practice of Russian organizations;
- raising awareness of a wide range of people about international standards in the field of social responsibility, sustainable development and public non-financial reporting, the importance of public non-financial reporting for reporting Russian organizations and their external environment.

The concept defines the following tasks:

- development of minimum requirements for public non-financial reporting, as well as recommendations on procedures for verification, evaluation, and confirmation (assurance) of public non-financial reporting;
- identification of areas for improvement of public non-financial reporting disclosure requirements;

- creation of the basis for the formation of the legal framework in the field of public non-financial reporting, including on social responsibility and sustainable development;
- promoting the dissemination and use in the practice of organizations of common concepts in the field of public non-financial reporting, including on social responsibility and sustainable development;
- promoting training and skills development in the areas of social responsibility, sustainable development, and public non-financial reporting;
- assistance in providing information support in the field of social responsibility, sustainable development, and public non-financial reporting, including for raising awareness of investors and other stakeholders, as well as for the development of international cooperation in this field.

The action plan for the implementation of the Concept will include the development of regulatory legal acts and the implementation of other activities providing for the phased introduction of mandatory publication of public non-financial reporting.

The principle of “comply or explain” should be used, according to which organizations explain the reasons for non-compliance in case of non-compliance with the requirement to publish non-financial reports and places this information on the official website of the organization. The concept also provides for the development of a minimum list of basic indicators, the inclusion of which in public non-financial reports of organizations is mandatory.

In 2018 the Ministry of economic development of the Russian Federation has published a draft law of the Russian Federation “On public non-financial reporting”, which implements these provisions of the Concept.

In addition, on 21/12/2018 this Ministry has published a draft resolution of the Government of the Russian Federation “On approval of the list of key (basic) indicators of public non-financial reporting”. The development of this list is based on the use of GCI indicators, which should ensure compliance of the basic requirements for the content of public

<sup>12</sup> <https://wwf.ru/en/what-we-do/green-economy/ekologicheskiy-reyting-neftegazovykh-kompaniy-rf-sovmestnyy-proekt-wwf-i-kreon/>

non-financial reporting in the Russian Federation with the universal requirements of GCI and, as a consequence, the comparability of public non-financial reports of Russian organizations with similar reports abroad and to facilitate the reporting process on SDG on, both at the level of organisations and at the country level.

Russian key indicators do not fully coincide with GCI. The level of convergence can be described as follows: high (full/almost full)-14, partial -12, 7 - no analogue. See Annex 2 for more details.

### 3.2.2. Survey of Interfax-Era

In March 2019, the Russian environmental and energy rating agency Interfax-ERA presented the results of a survey on the attitude of Russian companies to the possibility of disclosing the above Russian key indicators in their public non-financial statements. The survey involved 50 companies of different size and industry. Information about some of the results of this survey is also included in Annex 2.

### 3.2.3. GCI indicators and SDG target's indicators<sup>13</sup>.

#### • SDG and national statistics in the Russian Federation

The Russian Federation fully supports the UN's 2030 Agenda for sustainable development. Important areas of work for its implementation at the national level are:

- implementation of the global list of SDG indicators
- Development of a national set of SDG indicators
- Validation of Russian data in the UN global database
- Establishment of a national reporting platform on SDG indicators
- Preparation of a voluntary national review 2020.

In June 2017 the Government of the Russian Federation entrusted Federal State Statistics Service (Rosstat) with the authority to ensure coordination of the activities of subjects of official statistics on the formation and submission to international organizations of official statistical information on indicators of achievement of the sustainable development goals

of the Russian Federation in accordance with the adopted international standards for the exchange of statistical data. Official statistical accounting in the Russian Federation is carried out in accordance with Federal Plan of Statistical Works (FPSW) approved by the Government. By order of the Government of the Russian Federation dated September 23, 2017 No. 2033-R, the FPSW includes subsection 2.8 "Indicators of achievement of the sustainable development goals of the Russian Federation". As of April 30, 2019, 90 SDG macro indicators were included. Further information can be accessed by clicking on the link below: ([http://www.gks.ru/free\\_doc/new\\_site/m-sotrudn/CUR/cur\\_STATUS.htm](http://www.gks.ru/free_doc/new_site/m-sotrudn/CUR/cur_STATUS.htm)).

In the framework of this study, an analysis of the inclusion in the system of Russian national statistics (FSPR) SDG macro indicators specified in GCI as relevant to GCI indicators was held. In total, GCI mentioned 24 relevant macro indicators. 14 of these indicators are included in the FPSR, 10 are not included. See Annex 3 for details.

- **Analysis of the applicability of GCI indicators on collecting country level statistical data on its progress towards the SDG implementation and assessment of the private sector contribution towards this end (macro indicators)**

To execute such analysis, we try to answer the following questions for each GCI indicators:

- Question 1- in what degree the relevant to GCI indicator statistical information collected at the organization level can be used to calculate GCI indicator (full, partial, no)?
- Question 2 - is such statistical information collected at the organization level used or will be used to calculate relevant SDG macro indicator at the national level (yes, yes in future, no, no such statistics)?
- Question 3 - is there an ability to use GCI indicator to calculate SDG macro indicator (yes, no).

This analysis is based on the information from FPSW.

Answer to these questions are presented in Annex 3. Below we summarized these answers.

<sup>13</sup> This views and conclusions expressed in this segment are those of the authors and don't necessarily reflect the position of the National Statistics Office or relevant stakeholders with respect to this topic.

**Question 1**

Full-12, partial-3, no-18.

It can be concluded that reporting on the GCI indicators does not pose significant difficulties for the reporting organization.

**Question 2**

Yes-4, yes in future-6, partial -0, no-10, no statistics-14.

The statistical information collected at the organization level has very limited application for the formation of SDG macro indicators. In most cases, this is because relevant information is not collected at the organization level. In other cases, methods that do not involve the use of information collected at the level of organizations are used to form SDG macro indicators. For example, to determine GDP, for the calculation of indicator 8.2.1 data on the revenue of individual enterprises is not used.

**Question 3**

Yes-6, no-28.

There are 4 reasons for answer “no” for question 3 (see also Annex 3):

1. there is no relevant SDG indicator in GCI (4 GCIs);
2. GCI indicator and SDG macro indicator specified in GCI as relevant to it do not correspond to each other in content (12 GCIs);
3. SDG indicator requires absolute units, while GCI is defined in relative units (6 GCIs);
4. in the system of national statistics for the formation of SDG macro indicators, alternative methods are used, that do not involve the collection of data of all individual organizations (6 GCIs).

This analysis is given on the assumption that the system of national statistics will involve the mandatory provision of information on the GCI indicators for all organizations. Based on the results of the analysis, it can be concluded that to increase the degree of possible use of GCIs for the formation of relevant SDG macro indicators, the first step can be the harmonization of the metrics used (see reason 3 above).

**4. CONCLUSION**

As mentioned above, Nornickel is a GRI reporter with long experience. So, it was not a significant problem to disclose most part of GCI indicators. But it is reasonable to take into account the following comments on the results of this pilot project in the final approval of GCI indicators (see Tab.8).

**Tab.8**  
**Comments on specific indicators**

GCI indicator	Comment
A.2.1	The company's practice does not provide for the inclusion of VAT information in public reporting, because since this tax is indirect, the burden of its payment falls not on the organization, but on the end users of goods, works and services. In addition, VAT is not included in the calculation of the financial result and is not included as indicators in the income Statement. Besides, in accordance with GRI Standards (Disclosure 201-1) "Organization taxes can include corporate, income, and property" - VAT is not included.
B.5.1	All Russian companies, which acquire electricity from unified power system will have difficulties to disclose this indicator
C.3.2	The report reveals the frequency rate and the lost day rate in accordance with the requirements of GRI. The lost days ratio is calculated based on the number of days missed (according to the GRI approach) rather than hours missed. It will be better for reporters if this indicator will be agreed with GRI 403-2.
D.2.2	The company does not record anti-corruption training in terms of the number of hours. The accounting system in the company is built in accordance with GRI standards (205-2).

According to the results of the pilot project, we offer to pay attention to the comments (see Tab.9), aimed at improving the quality of the description of GCI indicators in the text of this document.

GCI indicators were developed for the disclosure of the organization's contribution to the achievement of SDG and formation SDG macro indicator 12.6.1. They can be used for the formation of other SDG macro indicators only if the effective method of forming SDG macro indicators will include their application. Another condition: the inclusion of GCI indicators in the system of national statistics as a mandatory element. At the same time, the vast majority of jurisdictions do not require sustainability reporting or use the principle of “comply or explain”.

Tab.9 Comment on Environmental Indicators		
GCI indicator	Comment	Definition from Guidance
B.1.2	Incorrect definition. The second part of this indicator cannot be in %	The indicator is expressed in both cubic meters (m <sup>3</sup> ) (un-normalized, in absolute terms) and <b>in percentage terms</b> (%) of the net value added of the reporting period.
B.1.2 B.2.1 B.2.2 .....	There is no consistency in the definition of requirements/recommendations on disclosure of indicators. It is not clear where "it should be" and where "it is recommended".	B.1.2 102. The indicator is <b>expressed</b> in both cubic meters (m <sup>3</sup> ) (un-normalized, in absolute terms) and in percentage terms (%) of the net value added of the reporting period. 104. ... <b>it is suggested</b> that this indicator is disclosed also in terms of change with reference to the previous reporting period .... B.2.1 118. Waste generated <b>should be</b> presented in absolute amounts (in terms of kilos or tons of waste) and also normalized. 119. The difference between year t and year t-1 <b>should be</b> computed...
B.2.1 B.2.2	It is not clear for which indicator (absolute or relative or both) the difference between the reporting and the previous year should be disclosed (examples of indicators are probably applicable for some others).	Waste generated should be presented in absolute amounts (in terms of kilos or tons of waste) and also normalized. ... <b>The difference between year t and year t-1 should be computed</b> so that it is possible to monitor the level of progress the organization has made toward waste reduction efforts (i.e., the change in the entity's waste generation).
C.3.1	The cost of training is excluded from the cost of employee health and safety. Such trainings are the important part of this work and it is reasonable not to exclude this cost from C.3.1. There are incorrect links to GCI indicators C.2.3, C.2.2.	It is important <b>not to include</b> in the calculation of this indicator: - costs related to employee health insurance programmes that are part of employee benefits (already included in the calculation of indicator <b>C.3.3</b> ), - costs of training on health and safety procedures (already included in the calculation of indicator <b>C.3.2</b> ).

## ANNEX 1

### RESEARCH METHODOLOGY

The methodology of the case study involves the collection and analysis of information on the following issues. For each of the issues given sources of information and where it is required methods of analysis.

- Nornickel Group
- Company’s motivation on sustainability
- Integration into Company’s Business Model
- Source of information: Sustainability and financial reports of Nornickel Group
- Company’s existing reporting frameworks
- Source of information: Sustainability report of Nornickel Group. Interviews with the reporting team
- Accounting and reporting on core indicators
- Key findings of the core indicators application in the company

Source of information: Sustainability report of Nornickel Group. Interviews with the reporting team

- Analysis of a level of disclosure (full, partial, none) GCI indicators in Sustainability reports 2017/2018
- Analysis and comments about sources of information and additional activity of the

reporting team needed to disclose each of GCI indicators in sustainability report 2018 or in future. Variants of activity: give a link to the GRI indicator (indicators already in the report), none (no disclosure in the report), additional calculations and/or disclosure needed, additional query and/or consolidation of data needed)

- Analysis of the applicability of GCI indicators to the reporting practice of Nornickel
- Future plans for the better disclosure of GCI indicators
  - Alignment of core indicators for companies with the SDG macro indicators

**Source of information:** Interviews with the representatives of the FSSS. Official document reports and presentations of the FSSS.

- Analysis of plans of the Federal State Statistics Service of the Russian Federation (FSSS) to collect statistical information on macro indicators related to GCI indicators and to use such GCI indicators for it
- Analysis of the applicability of GCI indicators on collecting country level statistical data on its progress towards the SDG implementation and assessment of the private sector contribution towards this end (macro indicators).

## ANNEX 2

### CONVERGENCE: GCI-KEY RUSSIAN INDICATORS AND SURVEY OF INTERFAX-ERA

Coinciding: GCI-Key Russian Indicators and Survey of Interfax-Era							
GCI	Key Russian Indicators	Level of compliance	Interfax Survey				
			Disclosure is already possible (%)	Disclosure is difficult (%)	Disclosure impossible (%)	No answer (%)	
<b>A Economic area</b>							
A.1 Revenue and/or (net) value added	A.1.1. Revenue	Revenue (1)	Full	88	2	2	8
	A.1.2. Value added	-	None				
	A.1.3. Net value added	-	None				
A.2 Payments to the Government	A.2.1. Taxes and other payments to the Government	Amount of accrued mandatory payments total, among them: taxes and fees, insurance premium (7)	Full	74	16	2	8
A.3 New investment/ expenditures	A.3.1. Green investment	The costs of environmental protection (except fines), total, among them: on air protection and climate change prevention; waste-water collection and treatment; for waste management; on biodiversity conservation and protection of natural areas (18)	Full	32	20	40	8
	A.3.2. Community investment	Expenses for participation in the implementation of regional, social, charitable programs (4)	Full	50	24	16	10
	A.3.3. Total expenditures on Research and Development	Costs of completed research and development work (3)	Full	40	18	32	10
A.4 Total local supplier/ purchasing programmes	A.4.1. Percentage of local procurement	Share of purchases, goods, works and services from Russian organizations in the total volume of purchases (8)	Full	62	22	4	12

Coinciding: GCI-Key Russian Indicators and Survey of Interfax-Era							
GCI	Key Russian Indicators	Level of compliance	Interfax Survey				
			Disclosure is already possible (%)	Disclosure is difficult (%)	Disclosure impossible (%)	No answer (%)	
<b>B Environmental area</b>							
B.1 Sustainable use of water	B.1.1. Water recycling and reuse	The quantity of recycled and reused water (11)	Full	52	10	36	2
	B.1.2. Water use efficiency	Volume of fresh water used from all water sources (10)	Partial	84	8	6	2
	B.1.3. Water stress						
B.2 Waste management	B.2.1. Reduction of waste generation	-	None				
	B.2.2. Waste reused, re-manufactured and recycled	(13)Waste of I-IV hazard classes was formed during the reporting period, total, among them: Class I-IV (14) The share of recycled and disposed waste I-IV hazard classes in the total volume of generated waste I-IV hazard classes (15) Waste management I-IV hazard classes, total, including by category: recycled waste neutralized waste buried waste transferred waste to other persons (received waste from other persons)	Partial	80	12	8	0
	B.2.3. Hazardous waste						
B.3 Greenhouse gas emissions	B.3.1. Greenhouse gas emissions (scope 1)	(17) Greenhouse gas emission	Full	54	6	32	8
	B.3.2. Greenhouse gas emissions (scopes 2)	-	None				
B.4 Ozone-depleting substances and chemicals	B.4.1. Ozone-depleting substances and chemicals	(16) Mass emissions of pollutants into the air from stationary sources	Partial	86	6	6	2

Coinciding: GCI-Key Russian Indicators and Survey of Interfax-Era							
GCI	Key Russian Indicators	Level of compliance	Interfax Survey				
			Disclosure is already possible (%)	Disclosure is difficult (%)	Disclosure impossible (%)	No answer (%)	
B.5 Energy consumption	B.5.1. Renewable energy	(20) Share of energy resources produced with the use of renewable energy sources in the total production of energy resources	Partial	42	16	30	12
	B.5.2. Energy efficiency	(19) The volume of consumption of energy resources, including: thermal energy; fuel electric energy; cold water supply; hot water supply	Partial	50	24	18	8
<b>C Social area</b>							
C.1 Gender equality	C.1.1. Proportion of women in managerial positions	(38) Proportion of women in decision-making positions, total among them: on the board	Full	52	18	18	12
C.2 Human capital	C.2.1. Average hours of training per year per employee	(29) Number of training hours per year per employee, total, among them: by category	Partial	48	28	16	8
	C.2.2. Expenditure on employee training per year per employee	(28) The cost of training of staff, all, among them: by category; per employee	Full	58	26	6	10
	C.2.3. Employee wages and benefits with breakdown by employment type and gender	(24) Labour costs, total, among them: benefits and social payments	Partial	66	14	8	12
C.3 Employee health and safety	C.3.1. Expenditures on employee health and safety	(26) Expenses for labour protection measures, total, among them: per employee	Full	76	10	6	8
	C.3.2. Frequency rates/incident rates of occupational injuries	(27) The number of victims of accidents at work with disability for 1 working day or more and fatal	Partial	78	4	8	10
C.4 Collective agreements	C.4.1. Percentage of employees covered by collective agreements	(31) Percentage of employees covered by collective agreements in the number of employees on the payroll	Full	64	12	14	10

Coinciding: GCI-Key Russian Indicators and Survey of Interfax-Era							
GCI	Key Russian Indicators	Level of compliance	Interfax Survey				
			Disclosure is already possible (%)	Disclosure is difficult (%)	Disclosure impossible (%)	No answer (%)	
<b>D Institutional area</b>							
D.1 Corporate governance disclosures	D.1.1. Number of board meetings and attendance rate	(39) Number of Board meetings, total, among them: committees of the Board of Directors	Partial	46	12	30	12
	D.1.2. Number/percentage of female board members	(38)	Full	52	18	18	12
	D.1.3. Board members by age range	-	None				
	D.1.4. Number of meetings of audit committee and attendance rate	(39)	Partial	46	12	30	12
	D.1.5. Compensation: total and compensation per board member and executive	-	None				
D.2 Anti-corruption practices	D.2.1. Number of fines paid or payable due to convictions	-	None				
	D.2.2. Average number of hours of training on anti-corruption issues, per year per employee	(37) Number of hours of training per year per employee on corruption offenses and responsibility for their Commission	Full	46	8	26	20

## ANNEX 3

### GCI INDICATORS AND SDG TARGET'S INDICATORS

GCI indicators and SDG target's indicators						
GCI indicator	Ability to use comparable statistics collected at the organization level to calculate GCI indicator	Usage of comparable statistics collected at the organization level to calculate SDG macro indicator	Ability to use GCI indicator to calculate SDG macro indicator	The reason in case of "No" in previous column	Comparable SDG macro indicator	SDG macro indicator in national statistics
A.1.1	Full	No	No	4	8.2.1	Yes
A.1.2	Full	No	No	4		
A.1.3	Full	No	No	4		
A.1.2					9.b.1	Yes
A.1.3						
A.2.1	Full	No	No	4	17.1.2	Yes
A.3.1	Full	No	No	2	7.b.1	No
A.3.2	No	No statistics	No	2	17.17.1	No
A.3.3	Full	Yes	Yes		9.5.1	Yes
A.4.1	No	No statistics	No	2	9.3.1	No
B.1.1	Full	Yes	No	2	6.3.1	Yes
B.1.2	Full	Yes, in future	Yes		6.4.1	No
B.1.3	Partial	Yes, in future	Yes		6.4.2	Yes - from 2020
B.2.1	Full	Yes, in future	No	3	12.5.1	No
B.2.2	Full	Yes, in future	Yes			
B.2.3	Full	Yes, in future	Yes		12.4.2	No
B.4.1	No	Yes, in future	No	2		
A.1.2					9.4.1	Yes
B.3.1	No	No statistics	No	4		
B.3.2	No	No statistics	No	4		
B.5.1	No	No	No	3	7.2.1	Yes
B.5.2	No	No	No	3	7.3.1	Yes
C.1.1	No	No	No	3	5.5.2	Yes
C.2.1	No	No statistics	No	2	4.3.1	No
C.2.2	No	No statistics	No	2		

GCI indicators and SDG target's indicators						
GCI indicator	Ability to use comparable statistics collected at the organization level to calculate GCI indicator	Usage of comparable statistics collected at the organization level to calculate SDG macro indicator	Ability to use GCI indicator to calculate SDG macro indicator	The reason in case of "No" in previous column	Comparable SDG macro indicator	SDG macro indicator in national statistics
C.2.3	Partial	Yes	Yes		10.4.1	Yes
C.2.3		No	No	2	8.5.1	Yes
C.3.1	Full	No	No	1		
C.4.1	No	No statistics	No	2	8.8.2	No
C.3.2	Partial	Yes	No	3	8.8.1	Yes
D.1.1	No	No statistics	No	1		
D.1.2	No	No statistics	No	3	5.5.2	Yes
D.1.3	No	No statistics	No	2	16.7.1	No
D.1.4	No	No statistics	No	1		
D.1.5	No	No statistics	No	1		
D.2.1	No	No statistics	No	2	16.5.2	No
D.2.2	No	No statistics	No	2		

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