## GRI content index

	GRI standard	Comments	Report section	Paģe
GRI 102	General Disclosures 2016			
1	Organisational profile			
102-1	Organisational profile		About the report	P. 2
102-2	Activities, brands, products, and services		About the Company	P. 10
102-3	Location of headquarters		Contact details	P. 150
102-4	Location of operations		About the Company: Geography of operations	P. 10, 12
102-5	Ownership and legal form		About the Company	P. 10
102-6	Markets served		About the Company: Geography of operations	P. 12
102-7	Scale of the organisation		About the Company: Performance highlights; Personnel development: Personnel structure and turnover	P. 11
102-8	Information on employees and other workers		Personnel development, Annexes	P. 77
102-9	Supply chain	The Company discloses procurement information only	Procurement management	P. 129
102-10	Significant changes to the organisation or its supply chain	The Company discloses procurement information only	Procurement management	P. 130
102-11	Precautionary principle or		Sustainability risks;	P. 48
	approach		Environmental management	
102-12	External initiatives		Annual Report: Foreign projects and international cooperation	
102-13	Memberships of associations	The International Union of Railways (UIC), the Russian Union of Industrialists and Entrepreneurs (RSPP),	Also see the Annual Report: Foreign projects and international cooperation	
		the Russian Anti-Corruption Charter for Business, and others		

Annexes

	GRI standard	Comments	Report section	Page
2	Strategy			
102-14	Statement from senior decision-maker		Letter from the CEO and Chairman of the Management Board	P. 6
102-15	Key impacts, risks, and opportunities		The Company's contribution to the achievement of the UN Sustainable Development Goals (SDGs),	P. 117
			Sustainability risks.	
			Annual Report:	
			Strategy, Risk management	
3	Ethics and integrity			
102-16	Values, principles, standards, and norms of behaviour		Corporate culture, Ensuring equal rights for employees	P. 74, 75
102-17	Mechanisms for advice and concerns about ethics		Corporate culture	P. 73
4	Corporate governance			
102-18	Governance structure		Corporate governance	P. 114
102-19	Delegating authority		Participation of the Board of Directors in sustainable development management,	P. 26
			Board of Directors	
			Annual Report: Board of Directors	
102-21	Consulting stakeholders on economic, environmental, and social topics		Stakeholder engagement	P. 33
102-24	Nominating and selecting the highest governance body and its committees		Annual Report: Corporate governance	
102-25	Conflicts of interest		Conflicts of interest	P. 123
102-26	Role of highest governance body in setting purpose, values, and strategy		Annual Report: Corporate governance	
102-28	Evaluating the highest governance body's performance		Annual Report: Corporate governance	
102-29	Identifying and managing economic, environmental, and social impacts		Annual Report: Corporate governance	
102-30	Effectiveness of risk management processes		Sustainability risks	P. 117
			Annual Report:	
			Risk management	

	GRI standard	Comments	Report section	Paģe
102-31	Review of economic, environmental, and social topics		Letter from the CEO and Chairman of the Management Board	P. 117
			The Company's contribution to the achievement of the UN Sustainable Development Goals (SDGs)	
102-32	Highest governance body's role in sustainability reporting		About the report	P. 2
102-33	Communicating critical concerns	Any critical concerns are addressed at meetings of the Board of Directors	Annual Report: Board of Directors	
102-35	Remuneration policies		Board of Directors, Management Board	P. 115, 117
102-36	Process for determining remuneration		Board of Directors, Management Board	P. 115, 117
5	Stakeholder engagement			
102-40	List of stakeholder groups		Stakeholder engagement	P. 4
102-41	Collective bargaining agreements		Stakeholder engagement, Social support	P. 28, 82
102-42	Identifying and selecting stakeholders		Material topics	P. 4
102-43	Approach to stakeholder engagement		Stakeholder engagement	P. 33
102-44	Key topics and concerns raised		Material topics, Stakeholder engagement	P. 5, 33
6	Reporting practice			
102-45	Entities included in the consolidated financial statements		About the report	P. 14
102-46	Defining report content and topic boundaries		About the report	P. 2
102-47	List of material topics		Material topics	P. 5
102-48	Restatements of information	No significant restatements of information from the 2020 reporting were made during preparation of this Report		
102-49	Changes in reporting / Significant changes in the list of material topics	No significant restatements of information from the 2020 reporting were made during preparation of this Report	Material topics	
102-50	Reporting period		About the report	P. 2

	GRI standard	Comments	Report section	Page
102-51	Date of most recent report		About the report	P. 2
102-52	Reporting cycle		About the report	P. 2
102-53	Contact point for questions regarding the report		Contact details	P. 150
102-54	Claims of reporting in accordance with the GRI Standards		About the report	P. 2
102-55	GRI content index	GRI content index		
102-56	External assurance		About the report	P. 2
103	Management Approach 2016			
103-1	Material topics and boundaries		Material topics	P. 4
103-2	Management approach and its components		Sustainable development management: management approach	P. 24, 46, 51, 70, 87
			Environmental management: management approach	
			Climate action: management approach	
			Personnel development: management approach	
			Health and safety: management approach	
103-3	Evaluation of the management approach		Sustainable development management: management approach	P. 24, 46, 51, 70, 87
			Environmental management: management approach	
			Climate action: management approach	
			Personnel development: management approach	
			Health and safety: management approach	
201	Economic Performance 2016			
201-3	Defined benefit plan obligations and other retirement plans		Corporate pension system	P. 83

	GRI standard	Comments	Report section	Page
202	Market Presence 2016			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Partially disclosed	Wages, Annexes	P. 136
203	Indirect Economic Impacts 20	016		
203-1	Infrastructure investments and services supported		Local communities and charity: Contribution to local communities Annual Report: Investment activities	P. 107
204	Procurement practices 2016			
204-1	Proportion of spending on local suppliers across significant locations of operation		Procurement management: Import substitution	P. 132
205	Anti-corruption 2016			
205-1	Operations assessed for risks related to corruption		Sustainability risks Anti-corruption	
205-2	Communication and training about anticorruption policies and procedures		Anti-corruption: Zero tolerance for corruption	P. 125
205-3	Confirmed incidents of corruption and actions taken		Anti-corruption: Anti-corruption hotline	P. 124
207	Tax 2019			
207-1	Approach to tax		Responsible tax policy	P. 127
207-2	Tax governance, control and risk management		Responsible tax policy Annual Report: Risk management	P. 127
207-3	Stakeholder engagement and management concerns related to tax		Responsible tax policy	P. 127
302	Energy 2016			
302-1	Energy consumption within the organisation		Climate action: Energy efficiency, Annexes	P. 55, 138
302-2	Energy consumption outside of the organisation	Reporting not required by law		
302-3	Energy intensity		Climate action: Energy efficiency	P. 55
302-4	Reduction of energy consumption		Climate action: Energy efficiency	P. 55

	GRI standard	Comments	Report section	Page
303	Water and Effluents 2018			
303-2	Management of water discharge-related impacts		Water resources	P. 62
303-4	Water discharge		Water resources: Wastewater discharge Annexes	P. 63
303-5	Water consumption		Water resources: Water consumption	P. 62
GRI 304	Biodiversity 2016			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Russian Railways does not own, lease or manage any operational sites in areas of natural value or specially protected areas		
304-2	Significant impacts of activities, products, and services on biodiversity	No significant direct or indirect impact of Russian Railways on sensitive ecosystems and biodiversity was recorded in the reporting period	Biodiversity conservation	P. 66
304-3	Habitats protected or restored		Action plan to protect Lake Baikal, Biodiversity conservation	P. 44, 66
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Russian Railways does not keep record of the IUCN Red List species and national conservation list species with habitats in areas affected by its operations due to its vast geographical presence		
GRI 305	Emissions 2016			
305-1	Direct (Scope 1) GHG emissions		Climate action: GHG emissions	P. 53
305-2	Energy indirect (Scope 2) GHG emissions		Climate action: GHG emissions	P. 53
305-3	Other indirect (Scope 3) GHG emissions	The Company currently does not calculate any indirect GHG emissions associated with the purchase of construction materials, rolling stock and supplies, as well as any other goods (Scope 3)		
305-4	GHG emissions intensity		Climate action: GHG emissions	P. 53
305-5	Reduction of GHG emissions		Climate action: GHG emissions	P. 53

	GRI standard	Comments	Report section	Paģe
305-7	Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	Partially disclosed	Air protection	P. 57
GRI 306	Waste 2020			
306-1	Waste generation and significant waste-related impacts		Waste generation	P. 59
306-2	Management of significant waste-related impacts		Waste generation	P. 59
306-3	Waste generated		Waste generation, Annexes	P. 59
306-4	Waste diverted from disposal	Partially disclosed. No breakdown for hazardous and non-hazardous waste is provided	Waste generation, Annexes	P. 59
306-5	Waste directed to disposal	Partially disclosed. No breakdown for hazardous and non-hazardous waste is provided	Waste generation, Annexes	P. 59
GRI 307	Environmental Compliance 20	016		
307-1	Non-compliance with environmental laws and regulations			
GRI 401	Employment 2016			
401-1	New employee hires and employee turnover		Personnel development: Personnel structure and turnover, Annexes	P. 78, 136
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Benefits provided to employees do not depend on their status or employment terms		
GRI 403	Occupational Health and Safe	ety 2018		
403-1	Occupational health and safety management system		Health and safety: management approach	P. 87
403-2	Hazard identification, risk assessment, and incident investigation		Health and safety	P. 88
403-3	Occupational health services		Health and safety	P. 87
403-4	Worker participation, consultation, and communication on occupational		Health and safety	P. 87

Sustainable Development Management

Environmental Aspect

Social

Managerial Aspect

Annexes

	GRI standard	Comments	Report section	Paģe
403-5	Worker training on occupational health and safety		Health and safety: Health and safety training for employees	P. 94
403-6	Promotion of worker health		Health and safety:	P. 84, 92
			Working conditions and occupational safety improvement	
			Personnel development: Social support	
403-7	Prevention and mitigation of		Health and safety:	P. 91
	occupational health and safety impacts directly linked by business relationships		Working conditions and occupational safety improvement	
403-9	Work-related injuries		Health and safety	P. 89
403-10	Work-related ill health		Health and safety:	P. 92
			Work-related ill health	
GRI 404	Training and Education 2016			
404-1	Average hours of training per year per employee		Personnel development: Employee training and development	P. 81
404-2	Programmes for upgrading		Personnel development:	P. 79
	employee skills and transition assistance programmes		Employee training and development	
404-3	Percentage of employees receiving regular performance and career development reviews		Personnel development: Employee training and development	P. 79
GRI 405	Diversity and Equal Opportur	nity 2016		
405-1	Composition of governance bodies and breakdown of employees per employee		Personnel development: Ensuring equal rights for employees	P. 76, 137
	category according to gender, age group, minority group membership, and other indicators of diversity		Annexes	
GRI 406	Non-Discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	Russian Railways has rules in place to ensure non-discriminatory access of customers to transportation services. No incidents of discrimination were recorded in 2021	Personnel development: Ensuring equal rights for employees	P. 76

Sustainable Development Management

Environmental Aspect

Social

Managerial Aspect

Annexes

	GRI standard	Comments	Report section	Paģe
GRI 408	Child Labour 2016			
408-1	Operations and suppliers at significant risk for incidents of child labour	Russian Railways and its suppliers do not use child labour in their operations. No incidents involving the use of child labour were recorded by the Company in 2021		
GRI 409	Forced or Compulsory Labour	· 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	No incidents involving the use of forced or compulsory labour were recorded by the Company in 2021		
GRI 411	Rights of Indigenous Peoples	2016		
411-1	Incidents of violations involving rights of indigenous peoples	No incidents of violations involving rights of indigenous peoples were recorded by the Company in 2021		
GRI 413	Local Communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programmes	Partially disclosed. Russian Railways does not evaluate performance related to local community engagement	Local communities and charity	P. 106
GRI 415	Public Policy 2016			
415-1	Political contributions	Pursuant to its Code of Business Ethics, Russian Railways does not finance or otherwise support any political parties and non-profit organisations engaged in political activities. The Company neither finances nor otherwise supports any individuals, including its employees, engaged in political activities		
GRI 416	Customer Health and Safety	2016		
416-1	Assessment of the health and safety impacts of product and service categories	Partially disclosed	Health and safety: Non-occupational injuries	P. 97
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Partially disclosed	Health and safety: Non-occupational injuries	P. 97