

Pilot disclosure under TNFD

Recommendations

Section	Disclosure	Page	Comment
G – Governance Disclose the organisation's governance of nature-related dependencies, impacts, risks, and opportunities	Ga) Describe the board's oversight of nature-related dependencies, impacts, risks, and opportunities	30 , 31 , 39 , 179 , 211 , 234	
	Gb) Describe management's role in assessing and managing nature-related dependencies, impacts, risks, and opportunities	32 , 179 , 211 , 234	
	Gc) Describe the organisation's human rights policies and engagement activities, and oversight by the board and management, with respect to indigenous peoples, local communities, affected and other stakeholders, in the organisation's assessment of, and response to, nature-related dependencies, impacts, risks, and opportunities	61 , 63 , 151 , 152 , 155 , 246 , 250	
S – Strategy Disclose the effects of nature-related dependencies, impacts, risks, and opportunities on the organisation's business model, strategy, and financial planning where such information is material	Sa) Describe the nature-related dependencies, impacts, risks, and opportunities the organisation has identified over the short, medium, and long term	200 , 216 , 239	
	Sb) Describe the effect nature-related dependencies, impacts, risks, and opportunities have had on the organisation's business model, value chain, strategy, and financial planning, as well as any transition plans or analysis in place	37 , 39 , 201 , 202 , 203 , 216	The Company determines a list of mitigation measures and relevant implementation costs, which is taken into account in budget planning. The Company does not currently expect any significant investments or divestitures as a result of identified nature-related risks and opportunities related to environmental aspects
	Sc) Describe the resilience of the organisation's strategy to nature-related risks and opportunities, taking into consideration different scenarios	37 , 216	The impact of climate-related risks on the Company's financial performance is assessed in the short term (the result is published as part of consolidated financial statements), as well as in the long term (the result is published as part of the Climate Change Report)
	Sd) Disclose the locations of assets and/or activities in the organisation's direct operations and, where possible, upstream and downstream value chain(s) that meet the criteria for priority locations	200	All production sites of the Polar and Trans-Baikal Divisions and generating facilities of the Energy Division are classified as significant locations

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R – Risk and Impact Management Describe the processes used by the organisation to identify, assess, prioritise, and monitor nature-related dependencies, impacts, risks, and opportunities	Ra(i) Describe the organisation's processes for identifying, assessing, and prioritising nature-related dependencies, impacts, risks, and opportunities in its direct operations	200 , 201 , 216 , 239 , 264	The processes for identifying, assessing, and prioritising nature-related dependencies, impacts, risks, and opportunities in the upstream and downstream value chain(s) are under development
	Ra(ii) Describe the organisation's processes for identifying, assessing, and prioritising nature-related dependencies, impacts, risks, and opportunities in its upstream and downstream value chain(s)		
	Rb) Describe the organisation's processes for managing nature-related dependencies, impacts, risks, and opportunities	176 , 216 , 239	
	Rc) Describe how processes for identifying, assessing, prioritising, and monitoring nature-related risks are integrated into and inform the organisation's overall risk management processes	216 , 239	
M – Metrics and Targets Disclose the metrics and targets used to assess and manage material nature-related dependencies, impacts, risks, and opportunities	Ma) Disclose the metrics used by the organisation to assess and manage material nature-related risks and opportunities in line with its strategy and risk management process	39 , 176	
	Mb) Disclose the metrics used by the organisation to assess and manage dependencies and impacts on nature	39 , 176	
	Mc) Describe the targets and goals used by the organisation to manage nature-related dependencies, impacts, risks, and opportunities and its performance against these	39	