

Indicators under the UNCTAD

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

UNCTAD indicator			Page	Disclosure status	Information/Comments
Contextual information					
Location of the organisation's headquarters			19	Disclosed	—
Countries where the entity operates			19	Disclosed	—
Nature of ownership			307	Disclosed	—
Legal form			3	Disclosed	—
Markets served			17	Disclosed	—
Significant changes during the reporting period			298	Disclosed	—
A. Economic area					
A.1. Revenue and/ or (net) value added	A.1.1. Revenue		15	Disclosed	RUB 1,166.2 bn
	A.1.2. Value added		—	Disclosed	RUB 720.6 bn
	A.1.3. Net value added		—	Disclosed	RUB 621.2 bn
A.2. Payments to the Government	A.2.1. Taxes and other payments to the Government		137	Disclosed	In 2024, tax and non-tax payments totalled RUB 248.6 bn
A.3. New investment/ expenditures	A.3.1. Green investment	Green investment in absolute terms	227	Disclosed	RUB 4.7 bn – the cost of CAPEX projects to expand electricity and heat generation capacity, as well as power grids and heat networks
		Green investment in percentage terms			These expenditures make up 0.8% of the net value added for the reporting year
	A.3.2. Community investment	Community investment in absolute terms	—	Disclosed	RUB 9.7 bn – expenditures on charitable activities, including philanthropy and social investments and programmes (RUB 14.0 bn – charity expenses and RUB (4.2) bn – changes in estimates of liabilities under long-term agreements (social programmes)), or 1.6% of the net value added for the reporting year
		Community investment in percentage terms			
	A.3.3. Expenditures on research and development	Expenditures on research and development in absolute terms	275	Disclosed	RUB 192.7 mln – expenditures on R&D projects aimed at updating the Norilsk Nickel Group's Development Strategy, expanding production, and protecting the environment
		Expenditures on research and development in percentage terms			These expenditures make up 0.02% of the net value added for the reporting year

¹ Recovered and treated onsite and by third parties.

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A.4. Local supplier/purchasing programmes	A.4.1. Share of local procurement	Spending on local suppliers in absolute terms	269	Partially disclosed	Data are collected for procurement of materials and equipment only. Centralised tracking by supplier location is not maintained for other procurement categories.
		Spending on local suppliers in percentage terms (percent of the Company's procurement budget)			RUB 186.1 mln – procurement from Russian suppliers and contractors outside the Group (98% of the Company's procurement budget for the reporting year)
B. Environmental area					
B.1. Sustainable use of water	B.1.1. Water recycling and reuse	Water recycled and reused in absolute terms	185 , 327	Disclosed	The volume of water recycled and reused in absolute terms decreased from 1,067.8 Mcm in 2023 to 991.8 Mcm in 2024
		Water recycled and reused in percentage terms			Percentage of water recycled and reused in total water withdrawal decreased from 339% to 311%
	B.1.2. Water use efficiency	Water withdrawal in absolute terms	185 , 325	Disclosed	Water withdrawal increased from 315.0 Mcm in 2023 to 321.2 Mcm in 2024
		Water withdrawal in percentage terms			The ratio of water withdrawal to the net value added increased from 0.4 thousand m³ to 0.5 thousand m³/RUB 1 mln
	B.1.3. Water stress		185	Disclosed	No water is withdrawn in water-stressed or water-scarce areas
B.2. Waste management	B.2.1. Waste generation	Waste generated in absolute terms	331	Disclosed	Waste generation decreased from 176.9 mln t in 2023 to 174.2 mln t in 2024
		Waste generated in percentage terms			The ratio of waste generated to the net value added increased from 240.8 t to 280.5 t/RUB 1 mln
	B.2.2. Waste reused, remanufactured, and recycled	Waste reused, remanufactured, and recycled in absolute terms	331	Disclosed	Waste reused, remanufactured, and recycled ¹ in absolute terms decreased from 33.9 mln t in 2023 to 29.6 mln t in 2024
		Waste reused, remanufactured, and recycled in percentage terms			The ratio of waste reused, remanufactured, and recycled to the net value added increased from 46.1 t to 47.7 t/RUB 1 mln
	B.2.3. Hazardous waste generation	Hazardous waste generation in absolute terms	331	Disclosed	Hazard classes 1–3 waste generation decreased from 8,086 t in 2023 to 7,023 t in 2024.
		Hazardous waste generation in percentage terms			The ratio of such waste generation to the net value added remained flat at 0.011 t/RUB 1 mln in 2023–2024
		Proportion of hazardous waste			Proportion of hazard classes 1–3 waste in the total waste generated in 2024: <ul style="list-style-type: none">• Processed and recovered onsite: 0.02%• Treated onsite: 36.3%• Transferred for processing and recovery: 0.2%• Transferred for treatment: 43.6%

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B.3. Greenhouse gas emissions	B.3.1. Greenhouse gas emissions (Scope 1)	Greenhouse gas emissions (Scope 1) in absolute terms	222	Disclosed	Greenhouse gas emissions (Scope 1) in absolute terms totalled 8.2 mln t of CO ₂ equivalent (including 1.1 mln t of CO ₂ equivalent from electricity and heat supply to households in the regions of operation and 1.2 mln t of CO ₂ equivalent as a provision for emissions from the Sulphur Project)
		Greenhouse gas emissions (Scope 1) in percentage terms			The ratio of greenhouse gas emissions (Scope 1) to the net value added increased from 11 t of CO ₂ equivalent to 13 t of CO ₂ equivalent/RUB 1 mln
	B.3.2. Greenhouse gas emissions (Scope 2)	Greenhouse gas emissions (Scope 2) in absolute terms	222	Disclosed	Greenhouse gas emissions (Scope 2) in absolute terms remained flat at 0.4 mln t of CO ₂ equivalent
		Greenhouse gas emissions (Scope 2) in percentage terms			The ratio of greenhouse gas emissions (Scope 2) to the net value added increased from 0.6 t of CO ₂ equivalent to 0.7 t of CO ₂ equivalent/RUB 1 mln
B.4. Ozone-depleting substances and chemicals	B.4.1. Ozone-depleting substances and chemicals dependency		—	Disclosed	The emissions are insignificant
B.5. Energy consumption	B.5.1. Share of renewable energy	Share of renewable energy in total energy consumption	229	Partially disclosed	The Report discloses the amount of electricity generated by HPPs and its share in total energy consumption. The current metering system does not allow the disclosure to be made in full compliance with the UNCTAD guidelines. Along with in-house generation, the Norilsk Nickel Group purchases electric power from third parties connected to Russia's unified energy system.
		Renewable energy consumption in percentage terms			11.9% – share of renewable energy
	B.5.2. Energy efficiency		—	Disclosed	The ratio of renewable energy to the net value added was 0.02 TJ/RUB 1 mln in 2023–2024
B.6. Land and biodiversity	B.6.1. Land used adjacent to biodiversity sensitive areas		199	Disclosed	In 2024, the ratio of the Group's total energy consumption to the net value added was 0.2 TJ/RUB 1 mln
The Company has no sites in protected areas or areas of high biodiversity value					
C. Social area					
C.1. Gender equality	C.1.1. Share of women in managerial positions		72	Disclosed	22% – proportion of women in managerial positions

UNCTAD indicator		Page	Disclosure status	Information/Comments
C.2. Human capital	C.2.1. Hours of employee training	87	Disclosed	Average hours of training per year per employee: <ul style="list-style-type: none">• All employee categories – 126 h• Blue-collar employees – 142 h• Managers – 141 h• White-collar employees – 80 h
	C.2.2. Expenditure on employee training	88	Disclosed	Expenditure on employee training per year per employee: <ul style="list-style-type: none">• RUB 16.3 thousand – all employee categories• Blue-collar employees – RUB 12 thousand• Managers – RUB 30 thousand• White-collar employees – RUB 15 thousand
	C.2.3. Employee wages and benefits	81	Partially disclosed	According to the consolidated financial statements, staff costs amounted to RUB 248,029 mln in 2024, or 40% of the net value added. There is no statistics on the benefits broken down by labour contract type, employment type, age, or gender
C.3. Employee health and safety	C.3.1. Expenditures on employee health and safety	119	Disclosed	Expenditures on employee health and safety make up 3% of the net value added
	C.3.2. Incidence rate of occupational injuries	341	Partially disclosed	The Report discloses information about the occupational injury rate and lost day rate in accordance with the GRI requirements
C.4. Coverage by collective agreements	C.4.1. Share of employees covered by collective agreements	77	Disclosed	94.3% of Group employees are covered by collective bargaining agreements
D. Institutional area				
D.1. Corporate governance disclosure	D.1.1. Number of board meetings and attendance rate	234	Disclosed	27 Board meetings. Attendance rate – 99%
	D.1.2. Number and share of female board members	233	Disclosed	31% of Board members are female (4 out of 13)
	D.1.3. Board members by age range	233	Disclosed	Board members by age: <ul style="list-style-type: none">• 35–50 years – 31%• 51–59 years – 54%• Over 60 years – 15%
	D.1.4. Number of meetings of the audit committee and the attendance rate	—	Disclosed	12 meetings of the Audit Committee of the Board of Directors of MMC Norilsk Nickel Attendance rate – 100%
	D.1.5. Compensation: total compensation per board member (both executive and non-executive directors)	—	Disclosed	Compensation paid to the members of the Board of Directors in the reporting year was RUB 29.3 mln per Board member as at 31 December of the reporting year

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D.2. Anti-corruption practices	D.2.1. Corruption incidence	Confirmed incidents of corruption	256, 344	Disclosed	Five incidents
	D.2.2. Management training on anti-corruption	Number of managers who have received training in the area of anti-corruption issues	258	Disclosed	1,210 managers have received training in the area of anti-corruption issues
		Percentage of managers who have received training in the area of anti-corruption issues			0.11 – proportion of managers who have received training in the area of anti-corruption issues

TCFD disclosures

Section	Disclosure	Page	Assured by the auditor
G – Governance Disclose the organisation's governance around climate-related risks and opportunities	Ga) Describe the board's oversight of climate-related risks and opportunities	211	Assured
	Gb) Describe management's role in assessing and managing climate-related risks and opportunities	211	Assured
S – Strategy Disclose the actual and potential impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning	Sa) Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term	216	Not assured
	Sb) Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning	37, 216	Assured
	Sc) Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2 °C or lower scenario	37, 216	Assured
R – Risk Management Describe how the organisation identifies, assesses, and manages climate-related risks	Ra) Describe the organisation's processes for identifying and assessing climate-related risks	216	Not assured
	Rb) Describe the organisation's processes for managing climate-related risks	216	Assured
	Rc) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management	240	Assured
M – Metrics and Targets Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material	Ma) Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process	39, 212	Assured
	Mb) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	39, 222	Assured
	Mc) Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets	39, 212	Assured