

Appendix 1. GRI content index, International <IR> Framework content index

Table 1 GRI content index

Disclosure	Page No.	Extent of disclosure
GRI 101 Foundation (2016)	170-179, Appendix 1	Fully disclosed
GRI 102 (2016) General Disclosures		
Organization profile		
102-1 Name of the organization	6	Fully disclosed
102-2 Activities, brands, products, and services	6	Fully disclosed
102-3 Location of headquarters	6	Fully disclosed
102-4 Location of operations	6-7	Fully disclosed
102-5 Ownership and legal form	6	Fully disclosed
102-6 Markets of the company's operation	6-7, 19-21,	Fully disclosed
102-7 Scale of the organization	12, 70, 120	Fully disclosed
102-8 Information on employees and other workers	121, Book of Appendices, table 13.3	Fully disclosed
102-9 Supply chain	page 25 of Annual Report for 2017	Fully disclosed
102-10 Significant changes in the company's scope and its supply chain	39, 120, Appendix 6	Fully disclosed
102-11 Precautionary principle or approach	page 99 of Annual Report for 2017	Fully disclosed
102-12 Initiatives, charters and principles shared by the company	page 98 of Annual Report for 2017	Fully disclosed
102-13 Membership of associations	7	Fully disclosed

Disclosure	Page No.	Extent of disclosure
Strategy		
102-14 Statement from senior decision-maker	4,5	Fully disclosed
102-15 Key impacts, risks, and opportunities	25-38	Fully disclosed
Ethics and Integrity		
102-16 Values, principles, standards, and norms of behavior	6, 123	Fully disclosed
102-17 Procedures of informing of improper or illicit behavior	78	Fully disclosed
Corporate Governance		
102-18 Governance structure	39, 41, 50, 58, 63	Fully disclosed
102-19 Delegating authority	41, 50, 58, 63.	Fully disclosed
102-20 Executive-level responsibility for economic, environmental, and social topics	-	<p>Fully disclosed</p> <p>Due to a wide range of works made by the Division in different areas of activity, the sustainable development issues are regulated and governed separately by each area of activity: social area is within the responsibility of Vice President for HR and Internal Communication, economic and financial area - within the responsibility of Senior Vice President for Corporation Functions, environmental area - within the responsibility of Director for Nuclear, Radiation, Industrial, Fire Safety Assurance, Labor and Environment Protection - General Inspector</p>
102-21 Consulting stakeholders on economic, environmental, and social topics	-	<p>Fully disclosed</p> <p>Authority to provide consultations on economic, environmental and social issues between the stakeholders and the supreme management body is delegated to the sole executive body - the President. Special consultations between the stakeholders and BoD concerning the economic, environmental and social issues are not held.</p>
102-22 Composition of the highest governance	41, 50, 58, 63.	Fully disclosed

Disclosure	Page No.	Extent of disclosure
body and its committees		There are no independent members in the BoD of JSC ASE EC , JSC ASE, JSC “Atomenergoproekt”, JSC ATOMPROEKT.
102-23 Chair of the highest governance body	41, 50, 58, 63.	Fully disclosed
102-24 Nominating and selecting the highest governance body	60	Fully disclosed The BoD members are elected by the resolution of the shareholders’ general meeting The professionals nominated for the Board of Directors shall have an extensive experience of work in the industry and deep understanding of the Company’s activity specifics.
102-25 Conflicts of interest	49, 65, 83	Fully disclosed
102-26 Role of highest governance body in setting purpose, values, and strategy	44, 60, 77	Fully disclosed
102-27 Collective knowledge of highest governance body	-	Fully disclosed According to the RF Civil Code and JSC ASE EC JSC ASE EC Articles of Association, prioritization of the Company’s business areas are within the purview of the Company’s Board of Directors. This management body makes decisions mandatory for the sole executive body, i.e. the Company’s President. No specific measures to develop and enhance the collective knowledge of the BoD members in relation to the economic, environmental and social issues are made in JSC ASE EC .
102-28 Evaluating the highest governance body’s performance	-	Fully disclosed BoD performance is not

Disclosure	Page No.	Extent of disclosure
		assessed.
102-29 Identifying and managing economic, environmental, and social impacts	29-38, 60	<p>Fully disclosed</p> <p>The activity of JSC ASE EC shareholders' general meeting and the Board of Directors is targeted through the respective decision-making at the efficient management of the Company, focused on high profitability of business, minimization of risks and possible negative consequences caused by the Company's economic activity, by meeting requirements of the Russian Federation legislation, international legal norms, legislation of the states in the areas of its operations.</p>
102-30 Effectiveness of risk management processes	-	<p>Fully disclosed</p> <p>The Board of Directors of JSC ASE EC does not participate in the analysis of effectiveness of the organization's risk management practices related to economic, environmental and social issues and does not analyze the economic, environmental and social risks and opportunities. The responsibility for these matters is assigned to the relevant department.</p>
102-31 Review of economic, environmental, and social topics	Appendix 9	Fully disclosed
102-32 Highest governance body's role in sustainability reporting	172	Fully disclosed
102-33 Communicating critical concerns	Appendix 9	Fully disclosed
102-34 Nature and total number of critical concerns	Appendix 9	Fully disclosed

Disclosure	Page No.	Extent of disclosure
102-35 Remuneration policies	-	<p>Fully disclosed</p> <p>The decision on remuneration payment to members of the Board of Directors is made at the shareholders' general meeting.</p> <p>According to the resolution of the shareholders' general meeting, the members of the Board of Directors during performance of their obligations may receive remuneration and/or reimbursement of expenditures related to execution of their functions as members of the BoD. Amounts of such remuneration and compensations are defined by the resolution of the shareholders' general meeting. There are no key performance indicators.</p>
102-36 Process for determining remuneration		
102-37 Stakeholders' involvement in remuneration		
102-38 Annual total compensation ratio	Appendix 13	Fully disclosed
102-39 Percentage increase in annual total compensation ratio		Fully disclosed
Stakeholder engagement		
102-40 List of stakeholder groups	154	Fully disclosed
102-41 Collective bargaining agreements	-	Fully disclosed 41% (as of 31.12.2018)
102-42 Identifying and selecting stakeholders	154	Fully disclosed
102-43 Approach to cooperation with stakeholders	174	Fully disclosed
102-44 Key topics and concerns raised	155, 176	Fully disclosed
Reporting practice		
102-45 Entities included in the consolidated financial statements	171	Fully disclosed
102-46 Defining report content and topic Boundaries	172	Fully disclosed

Disclosure	Page No.	Extent of disclosure
102-47 List of material topics	173	Fully disclosed
102-48 Restatements of information	-	Fully disclosed Changes in the indicator calculating methods are not observed in the reporting year. GRI 2018 standards are used for a range of subjects
102-49 Changes in reporting	171	Fully disclosed
102-50 Reporting period	170	Fully disclosed
102-51 Date of most recent report	171	Fully disclosed
102-52 Reporting cycle	170	Fully disclosed
102-53 Contact point for questions regarding the report	Back cover of the Report	Fully disclosed
102-54 Claims of reporting in accordance with the GRI Standards	170	Fully disclosed
102-55 GRI content index	Appendix 1	Fully disclosed
102-56 External assurance	173	Fully disclosed An independent non-financial auditor is selected within the framework of an open procurement procedure based on the Company President's order on preparation of the annual report
GRI 103: Management approach (2016)		
103-1 Explanation of the material topic and its boundary	Specified separately for each material subject	Fully disclosed
103-2 The management approach and its components		Fully disclosed
103-3 Evaluation of the management approach		Fully disclosed

Disclosure	Page No.	Extent of disclosure
GRI material topics		
<i>GRI 204 Procurement Practices (2016)</i>		
103-1 Explanation of the material topic and its boundary	110, 111	Fully disclosed
103-2 The management approach and its components	110, 111	Fully disclosed
103-3 Evaluation of the management approach	110, 111	Fully disclosed
204-1 Percentage of procurement from local suppliers	113	Fully disclosed
GRI 301 Materials (2016)		
103-1 Explanation of the material topic and its boundary	131, 138-140	Fully disclosed
103-2 The management approach and its components	131, 138-140	Fully disclosed
103-3 Evaluation of the management approach	131, 138-140	Fully disclosed
301-1 Materials used by weight or volume	147, Appendix 11	Partially disclosed, There is no accounting of construction materials use by the Engineering Division and it is not planned due to a significant number of contractors and subcontractors.
301-2 Recycled materials used	-	The indicator is not disclosed due to the lack of accounting system
301-3 Reclaimed products and their packaging materials	-	Not applicable to the Division's activities
<i>GRI 303 Water and Effluents (2018)</i>		
103-1 Explanation of the material topic and its boundary	131, 138-140	Fully disclosed
103-2 The management approach and its components	131, 138-140	Fully disclosed
103-3 Evaluation of the management approach	131, 138-140	Fully disclosed

Disclosure	Page No.	Extent of disclosure
303-1 Interactions with water as a shared resource	135,145	Fully disclosed
303-2 Management of water discharge-related impacts	135, 146, Appendix 11	Fully disclosed
303-3 Water withdrawal	27, 136, 145 Appendix 11	Fully disclosed
303-4 Water discharge	146	Fully disclosed
303-5 Water consumption	145, Appendix 11	Fully disclosed
<i>GRI 304 Biodiversity (2016)</i>		
103-1 Explanation of the material topic and its boundary	131, 138-140	Fully disclosed
103-2 The management approach and its components	131, 138-140	Fully disclosed
103-3 Evaluation of the management approach	131, 138-140	Fully disclosed
304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	136, 144	Fully disclosed
304-2 Significant impacts of activities, products, and services on biodiversity	136, 144	Fully disclosed
304-3 Habitats protected or restored	136, 144	Fully disclosed Land plots where NPPs are constructed are not located in the areas with high biodiversity and, consequently, measures to restore the habitat are not taken.
304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	136, 144	Fully disclosed
<i>GRI 306 Effluents and Waste (2016)</i>		
103-1 Explanation of the material topic and its boundary	131, 138-140	Fully disclosed
103-2 The management approach and its components	131, 138-140	Fully disclosed

Disclosure	Page No.	Extent of disclosure
103-3 Evaluation of the management approach	131, 138-140	Fully disclosed
306-1 Water discharge by quality and destination	146	Fully disclosed
306-2 Waste by type and disposal method	27	Fully disclosed
306-3 Significant spills	-	Fully disclosed There are no significant spills
306-4 Transported hazardous waste	148	Fully disclosed
306-5 Water bodies affected by water discharges and/or runoff	146	Fully disclosed
<i>GRI 307 Environmental Compliance (2016)</i>		
103-1 Explanation of the material topic and its boundary	131, 138-140	Fully disclosed
103-2 The management approach and its components	131, 138-140	Fully disclosed
103-3 Evaluation of the management approach	131, 138-140	Fully disclosed
307-1 Non-compliance with environmental laws and regulations	150	Fully disclosed
<i>GRI 403 Occupational Health and Safety (2018)</i>		
103-1 Explanation of the material topic and its boundary	138-140	Fully disclosed
103-2 The management approach and its components	138-140	Fully disclosed
103-3 Evaluation of the management approach	138-140	Fully disclosed
403-1 Occupational health and safety management system	126-128, Appendix 12	Fully disclosed
403-2 Hazard identification, risk assessment, and incident investigation	Appendix 12	Fully disclosed
403-3 Occupational health services	Appendix 12	Fully disclosed
403-4 Worker participation, consultation, and communication on occupational health and safety	Appendix 12	Fully disclosed
403-5 Worker training on occupational health and safety	127	Fully disclosed

Disclosure	Page No.	Extent of disclosure
403-6 Promotion of worker health	129, Appendix 12	Fully disclosed
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	127, 128, Appendix 12	Fully disclosed
403-8 Workers covered by an occupational health and safety management system	126, 127, Appendix 12	Fully disclosed
403-9 Work-related injuries	128	Partially disclosed Occupational injuries frequency rates for companies beyond the scope of JSC ASE EC management are not disclosed due to the lack of information collection system
403-10 Occupational diseases	128	Fully disclosed
GRI 404 Training and Education (2016)		
103-1 Explanation of the material topic and its boundary	117-119	Fully disclosed
103-2 The management approach and its components	117-119	Fully disclosed
103-3 Evaluation of the management approach	117-119	Fully disclosed
404-1 Average hours of training per year per employee	27, 123, Appendix 13	Fully disclosed
404-2 Programs for upgrading employee skills and transition assistance programs	123, Appendix 13	Fully disclosed
404-3 Percentage of employees receiving regular performance and career development reviews	123, 124, Appendix 13	Fully disclosed
GRI 406 Non-discrimination (2016)		
103-1 Explanation of the material topic and its boundary	117-119	Fully disclosed
103-2 The management approach and its components	117-119	Fully disclosed

Disclosure	Page No.	Extent of disclosure
103-3 Evaluation of the management approach	117-119	Fully disclosed
406-1 Incidents of discrimination and corrective actions taken	-	Fully disclosed No discrimination cases were registered in 2018.
GRI 413 Local Communities (2016)		
103-1 Explanation of the material topic and its boundary	117-119	Fully disclosed
103-2 The management approach and its components	117-119	Fully disclosed
103-3 Evaluation of the management approach	117-119	Fully disclosed
413-1 Operations with local community engagement, impact assessments, and development programs	168	Partially disclosed Share of operations is not calculated due to the lack of accounting system.
413-2 Operations with significant actual and potential negative impacts on local communities	166	Partially disclosed Share of operations is not calculated due to the lack of accounting system. The Division's impact on the local communities is assessed for the entire Division.
GRI 416 Consumers' health and safety (2016)		
103-1 Explanation of the material topic and its boundary	138-140	Fully disclosed
103-2 The management approach and its components	138-140	Fully disclosed
103-3 Evaluation of the management approach	138-140	Fully disclosed
416-1 Assessment of the health and safety impacts of product and service categories	132, 134	Fully disclosed
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	25	Fully disclosed
Material topics not related to GRI topics		
Ensuring the performance by the Company of its obligations under the contracted projects		
103-1 Explanation of the material topic and its boundary	95-102	Fully disclosed

Disclosure	Page No.	Extent of disclosure
boundary		
103-2 The management approach and its components	95-102	Fully disclosed
103-3 Evaluation of the management approach	95-102	Fully disclosed
Reducing NPP construction time and costs		
103-1 Explanation of the material topic and its boundary	95-102	Fully disclosed
103-2 The management approach and its components	95-102	Fully disclosed
103-3 Evaluation of the management approach	95-102	Fully disclosed
Engineering Division's transformation		
103-1 Explanation of the material topic and its boundary	13-16	Fully disclosed
103-2 The management approach and its components	13-16	Fully disclosed
103-3 Evaluation of the management approach	13-16	Fully disclosed
Safety culture		
103-1 Explanation of the material topic and its boundary	138-140	Fully disclosed
103-2 The management approach and its components	138-140	Fully disclosed
103-3 Evaluation of the management approach	138-140	Fully disclosed
Company's contribution to implementation of program "Digital Economy in the Russian Federation"		
103-1 Explanation of the material topic and its boundary	71	Fully disclosed
103-2 The management approach and its components	71	Fully disclosed
103-3 Evaluation of the management approach	71	Fully disclosed

Table 2 Selected disclosures on GRI topics not included in material topics

Disclosure	Page No.	Extent of disclosure
<i>GRI 201 Economic Performance (2016)</i>		
103-1 Explanation of the material topic and its boundary	68	Fully disclosed
103-2 The management approach and its components	68	Fully disclosed
103-3 Evaluation of the management approach	68	Fully disclosed
201-2 Financial implications and other risks and opportunities due to climate change	136	Fully disclosed
201-4 Financial assistance received from government	166	Fully disclosed

Table 3. International <IR> Framework content index

Underlining fundamental concepts of the International <IR> Framework in the Report

Fundamental concepts	applied /not applied
Capitals	applied
Business model	applied
Value creation for the organization and for others	applied

Compliance of the Report with the guiding principles of International <IR> Framework

Guiding principles	Conforming/Non-conforming
Strategic focus and future orientation	Conforming
Connectivity of information	Conforming
Stakeholder relationships	Conforming
Materiality	Conforming
Conciseness	Conforming
Reliability and completeness	Conforming
Consistency and comparability	Conforming

Presence of International <IR> Framework elements in the Report

Content elements	Report section	Page No.
Organizational overview and external environment	Company's background and geography of operations	6-21
Governance	Corporate management	39-97
Business model	Business model	22-27
Risks and opportunities	Risks and opportunities	29-38
Strategy and resource allocation	Strategy and KPI of its implementation Implementation of strategic objectives of Rosatom State Corporation	19-27
Performance	Business model, Key activity results	68-168
Outlook	Strategy and KPI of its implementation. Implementation of Rosatom State Corporation strategic objectives, Results of the activity in 2018	68-168