

Appendices

About the Report

We are pleased to present Magnit’s Sustainability Report for 2023. For five years, Magnit has been preparing these reports to disclose its sustainability performance highlights to a wide range of stakeholders. The Report covers non-financial performance, management approach and progress towards our Sustainability Strategy goals, as well as Magnit’s environmental, social and governance initiatives.

This Report is aligned with GRI, SASB and TCFD standards, as well as other international and national recommendations for the preparation of non-financial reporting to ensure the most complete and accurate disclosure of information.

The Report was published by Magnit Group on 6 June 2024.

Approach to reporting

GRI 2-14

Magnit's 2023 Sustainability Report was prepared in accordance with international standards and guidelines for non-financial reporting:

- GRI Standards 2021;
- SASB Food Retailers & Distributors standards;
- TCFD recommendations.

In 2023, we also disclosed the requirements of sector-specific GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022, relevant to our Company.

In preparing the Report, we endeavoured to disclose information on Magnit's activities contributing to the achievement of the Sustainable Development Goals, and were guided by the principles of the UN Global Compact and ISO 26000 Guidance on Social Responsibility. In view of the national sustainability agenda, we relied upon the principles of the RSPP Social Charter of Russian Business, the methodological recommendations of the Ministry of Economic Development of Russia for sustainability reporting (MED), the recommendations of the Bank of Russia on the disclosure by public joint stock companies of non-financial information related to their activities (Information Letter No. IN-06-28/49 dated 12 July 2021) and the RSPP performance indicators.

The Company's approach to preparing the Sustainability Report is based on balanced disclosure of information on achievements and key projects across all ESG aspects. The information disclosed in the Report was prepared by Magnit's business units and employees within the scope of their responsibilities. The Sustainability Department consolidated and presented the information in compliance with national and international guidelines and standards.

Material topics

GRI 3-1

Defining material topics in consultation with stakeholders is a core pillar in the preparation of Magnit's non-financial reporting. It helps us build an open and transparent dialogue with our stakeholders, provide them with up-to-date information on the Company's sustainability priorities and improve our sustainability management approaches based on their feedback. Since 2022, we have been conducting online surveys available to the general public.

To define material topics, we determined Magnit’s potential positive and negative impacts. To assess their effect, we engaged stakeholders: employees, customers, suppliers and partners, local communities and NGOs, shareholders and investors.

Based on the assessment findings, we ranked the topics by priority and finalised a shortlist of material topics. In the survey, stakeholders suggested additional topics to be included in the Report: Magnit's transition to a circular economy and equal remuneration for all employees. To respond to stakeholder concerns, we disclosed this information in the Report.

Approach to defining material topics



Following the analysis, all 17 topics were deemed material since each topic is of direct relevance to Magnit. Compared to previous reporting periods, the list of material topics was expanded and certain wordings were clarified.

Material topics

GRI 3-2

	E	S	G
High priority	<ul style="list-style-type: none"> Waste management 	<ul style="list-style-type: none"> Employment and decent working conditions Safe workplace Human rights 	<ul style="list-style-type: none"> Product quality and safety Health and well-being
Medium priority	<ul style="list-style-type: none"> Sustainable packaging 	<ul style="list-style-type: none"> Employee training and development Diversity and inclusion Local communities 	<ul style="list-style-type: none"> Interaction with customers Sustainable supply chain Cybersecurity and data protection Business ethics and anti-corruption
Low priority	<ul style="list-style-type: none"> Climate change and energy Water resources 		<ul style="list-style-type: none"> Responsible corporate governance

Reporting boundaries

GRI 2-2

The Report presents Magnit Group's non-financial results for the period from 1 January to 31 December 2023. The disclosure perimeter covers PJSC Magnit and its subsidiaries (also referred to as Magnit, the Company, the Group, Magnit Group). In certain cases, figures are presented separately for the Magnit retail chain and the DIXY retail chain.

The scope of disclosures in the Sustainability Report coincides with the scope of the IFRS consolidated financial statements published annually by the Company and certified by an independent

auditor. Information about Magnit Srednyaya Aziya is disclosed only in terms of HR management. In 2023, the online platform KazanExpress (Magnit Market) joined the Magnit Group. Non-financial indicators for this company are planned to be disclosed in subsequent reporting periods.

Material topics	GRI indicators	Magnit retail chain	DIXY retail chain	Logistics complex	Own production	Marketplace Magnit Market	M Cosmetics, Uzbekistan
Water resources	3-3, 303-1, 303-2, 303-3, 303-4, 303-5	●	●	●	●	●	●
Waste management	3-3, 306-1, 306-2, 306-3, 306-4, 306-5	●	●	●	●	●	●
Sustainable packaging	3-3, 301-1, 301-2, 301-3	●	●	●	●	●	●
Climate change and energy	302-1, 302-2, 302-3, 302-4, 302-5, 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7	●	●	●	●	●	●
Safe workplace	3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10	●	●	●	●	●	●
Employment and decent working conditions	3-3, 201-3, 202-1, 202-2, 401-1, 401-2, 401-3, 402-1	●	●	●	●	●	●
Employee training and development	3-3, 404-1, 404-2, 404-3	●	●	●	●	●	●
Diversity and inclusion	3-3, 405-1	●	●	●	●	●	●
Human rights	3-3, 406-1, 407-1, 408-1, 409-1, 410-1, 411-1	●	●	●	●	●	●
Local communities	3-3, 203-1, 203-2, 413-1, 413-2	●	●	●	●	●	●
Health and well-being	3-3, 416-1, 416-2, 417-1, 417-2, 417-3	●	●	●	●	●	●
Responsible corporate governance	3-3, 206-1, 201-1, 207-1, 207-2, 207-3, 207-4	●	●	●	●	●	●
Business ethics and anti-corruption	3-3, 205-1, 205-2, 205-3	●	●	●	●	●	●
Product quality and safety	3-3, 13.6.1, 13.6.2, 13.9.1, 13.9.2, 13.10.2, 13.10.3, 13.10.4, 13.10.5	●	●	●	●	●	●
Interaction with customers	3-3	●	●	●	●	●	●
Sustainable supply chain	3-3, 204-1, 308-1, 308-2, 414-1, 414-2, 13.23.2, 13.23.3, 13.23.4	●	●	●	●	●	●
Cybersecurity and data protection	3-3, 418-1	●	●	●	●	●	●

Reporting boundaries: ● Included into the reporting boundaries ● Partially included into the reporting boundaries ● Not included into the reporting boundaries ● Not applicable

Significant changes

GRI 2-4

In the reporting year 2023, there were no significant changes in the data calculation methods. Adjustments to the data for previous reporting periods are clarified in the Report.

Disclaimer

The Sustainability Report should be read in its entirety, taking into account the content of all its sections, as well as the notes and explanations contained therein, including the information set forth in this section.

The Sustainability Report of PJSC Magnit for 2023 (also referred to as PJSC Magnit) was prepared based on the information available to PJSC Magnit and its subsidiaries (also referred to collectively as the Group, Magnit Group, Magnit, the Company) as at 31 December 2023, unless otherwise implied by the meaning or content of the information presented.

Forward-looking statements are not based on current circumstances and include all statements concerning the Company's intentions, opinions or current expectations regarding its performance results and sustainability strategy. By their nature, such forward-looking statements are characterised by risks and uncertainties since they relate to events and depend on circumstances that may not occur in the future.

Such terms as "assume", "believe", "expect", "forecast", "intend", "plan", "project", "consider", "could", along with other similar or equivalent expressions, as well as those used in the negative usually indicate the predictive nature

of the statement. These assumptions involve risks and uncertainties that may or may not be foreseen by the Company. Therefore, future performance may differ from current expectations, and the recipients of the information presented in the Sustainability Report should not base their assumptions solely on it.

Since February 2022, geopolitical tensions have escalated and certain countries have announced and imposed, and subsequently expanded various sanctions against the Russian Federation's sovereign debt, a number of Russian banks, entities and individuals. The Russian Federation has taken a number of retaliatory measures, including measures that radically change the regulation of Russian business from what it was as at 31 December 2021. These events, both separately and in combination with other known and unknown circumstances, including

those arising after 31 December 2023 in terms of changes in the conditions for the operation of international businesses in the Russian Federation, may affect the Company's sustainability strategy, plans, ongoing projects and partnerships.

In addition to official information about Magnit's operations, this Sustainability Report contains information obtained from third parties and sources deemed reliable by the Company. However, the Company does not guarantee the accuracy of this information, since it may be abridged or incomplete.

Magnit makes no warranty that the actual performance, scope or indicators of its business or the related sector will be consistent with the performance, scope or indicators expressed or implied by any forward-looking statements contained in this Sustainability Report or elsewhere.

Magnit shall not be liable for any loss that may arise to any person as a result of such person's reliance on forward-looking statements. Except as expressly required by applicable law, the Company assumes no obligation to disseminate or publish any updates or revisions to forward-looking statements to reflect any change in expectations or new information, or subsequent events, conditions or circumstances.

Contact information

GRI 2-3, 2-26

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Compliance with non-financial reporting standards and guidelines

Compliance with GRI standards and national requirements for non-financial reporting

Statement of use	This Report is prepared by Magnit Group in accordance with GRI standards for the reporting period from 1 January to 31 December 2023
GRI 1 Standard used	GRI 1: Principles 2021
Applicable GRI Standards	GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022

Standard	Disclosure	Report section / Comment	Omission		GRI Sector Standard indicator code	Compliance with national standards
			Requirement	Reason / Explanatory note		
General disclosures						
The organisation and its reporting practices						
GRI 2: General Disclosures 2021	2-1 Organisational details	Company overview ↗ p. 10				
	2-2 Entities included in the organisation's sustainability reporting	About the Report ↗ p. 189				
	2-3 Reporting period, frequency and contact point	About the Report ↗ p. 191				
	2-4 Restatements of information	About the Report ↗ p. 190				
	2-5 External assurance	As of the publication date the Report was not subject to external assurance in 2023				
	2-6 Activities, value chain and other business relationships	Company overview ↗ p. 14 Sustainable Sourcing ↗ p. 141				
	2-7 Employees	Personnel management ↗ p. 72				
	2-8 Workers who are not employees	In 2023, workers who are not employees worked 73 million hours. Contracts are concluded with companies that provide outsourced staff in retail and logistics.				
	2-9 Governance structure and composition	Responsible business practices ↗ p. 158, 161 The Board of Directors is represented by six women and five men. Each of the Board's committees is composed of both men and women. All Members of the Board of Directors: <ul style="list-style-type: none"> • are elected as its members for the first time; • are executive directors; • are not independent directors and • have adequate competencies in the areas of the Company's economic, environmental and social impacts. The composition of the Board of Directors elected by the Annual General Meeting of Shareholders of the Company on 28 December 2023 is available at our website .				
	2-10 Nomination and selection of the highest governance body	Responsible business practices ↗ p. 161, 162 In forming the Board of Directors, among other things, the following is considered and taken into account: <ul style="list-style-type: none"> • shareholder proposals; • requirements to the composition of the Board of Directors stipulated by applicable laws and internal documents of the Company; • independence criteria stipulated by MOEX PJSC Listing Rules; • competencies and experience of candidates to the Board of Directors, including sustainability issues; • diversity principles. 				



Standard	Disclosure	Report section / Comment	Omission		GRI Sector Standard indicator code	Compliance with national standards
			Requirement	Reason / Explanatory note		
	2-11 Chair of the highest governance body	<p>Responsible business practices ↗ p. 161</p> <p>The Chairman of the Board of Directors holds a part-time executive management position in the Group, which he held prior to his election to the Board of Directors. Such overlapping of positions does not lead to a conflict of interest, given the Company's internal documents regulating ethics and conflict of interest, which are binding on all employees (including members of the Board of Directors), and taking into account the professional experience and business reputation of the Chairman of the Board of Directors.</p>				
	2-12 Role of the highest governance body in overseeing the management of impacts	<p>Sustainability management ↗ p. 20</p> <p>Committees of the Board of Directors regularly consider issues related to sustainable development within their functions. For more details on the functions of the Committees of the Board of Directors see ↗ Regulations on the Committees of the Board of Directors of PJSC Magnit.</p>				
	2-13 Delegation of responsibility for managing impacts	<p>Sustainability management ↗ p. 20</p>				
	2-14 Role of the highest governance body in sustainability reporting	<p>Responsible business practices ↗ p. 159</p>				
	2-15 Conflicts of interest	<p>Sustainability management ↗ p. 186</p> <p>The Company has in place the internal documents that regulate ethics and conflicts of interest issues and are mandatory for all employees, including members of the Board of Directors (see, in particular, the Regulations on the Board of Directors, the Code of Business Ethics and the Anti-Bribery and Corruption Policy at ↗ our website).</p> <p>Information on conflicts of interest that may arise for a member of the Board of Directors in the performance of his/her functions shall be communicated by the relevant member of the Board of Directors to the Chairman of the Board of Directors, and may also be disclosed in cases stipulated by applicable laws and requirements of MOEX PJSC.</p>				
	2-16 Communication of critical concerns	<p>No critical concerns were communicated to the Board of Directors in the reporting year.</p>				
	2-17 Collective knowledge of the highest governance body	<p>The Board of Directors has the competencies in the field of sustainable development and is well aware of the ESG agenda, including through regular interaction with the Sustainability Steering Committee and the Sustainability Office.</p>				
	2-18 Evaluation of the performance of the highest governance body	<p>The performance of the Board of Directors was not assessed in the reporting year.</p>				
	2-19 Remuneration policies	<p>For information on the remuneration and compensation policy of the Company's management bodies, please refer to the Report of the Equity Securities Issuer for the 12 months of 2023, as well as the Company's Annual Report for 2023, available (or will be available after disclosure in the manner required by the applicable law) at ↗ our website.</p>				
	2-20 Process to determine remuneration	<p>Remuneration of the members of the Company's Board of Directors is determined by the Regulations on the Board of Directors, which is approved by the General Meeting of Shareholders of the Company.</p> <p>The remuneration of the members of the Management Board and the Company's sole executive bodies, as well as remuneration of other key employees, is determined by respective employment contracts, the terms of which are discussed with the HR and Remuneration Committee of the Board of Directors and (if applicable) approved by a resolution of the Board of Directors.</p> <p>Independent members of the Board of Directors (if any) participate in consideration of these issues.</p> <p>The results of shareholder voting on the approval of the Regulations on the Board of Directors, the collegial executive body (Management Board) and the sole executive bodies (President and CEO) of the Company are available at ↗ our website.</p>				



Standard	Disclosure	Report section / Comment	Omission		GRI Sector Standard indicator code	Compliance with national standards
			Requirement	Reason / Explanatory note		
	2-21 Annual total compensation ratio			Information is not disclosed due to confidentiality.		
	2-22 Statement on sustainable development strategy	Managing Director's statement ↗ p. 4				
	2-23 Policy commitments	Sustainability management ↗ p. 24				RSPP: 1.1
	2-24 Embedding policy commitments	Sustainability management ↗ p. 28				MED: 35
	2-25 Processes to remediate negative impacts	Responsible business practices ↗ p. 163, 172				
	2-26 Mechanisms for seeking advice and raising concerns	Responsible business practices ↗ p. 172				
	2-27 Compliance with laws and regulations	About the Report ↗ p. 191 There were no significant instances of non-compliance with laws and regulations in 2023. The materiality threshold was set at RUB 1 mln. 14,224 fines in 2023 amounted to RUB 433 mln. 6,236 fines paid for cases of non-compliance with laws and regulations that occurred in the current reporting period amounted to RUB 70 mln. 7,988 fines paid for cases of non-compliance with laws and regulations that occurred in the previous reporting period amounted to RUB 363 mln.				RSPP: 2.10 MED: 43
	2-28 Membership associations	Magnit is a member of the following associations: <ul style="list-style-type: none"> • the Retail Companies Association (ACORT) • the Association of Internet Trading Companies (AKIT) • Russian Union of Industrialists and Entrepreneurs (RSPP) • Russian Guild of Bakers and Confectioners (ROSPiK) • Moscow International Business Association (MIBA) • NPO National Union of Fruit and Vegetable Producers • Potato Union • Mushroom Growers Union • Association of Motor Carriers (ASMAP) • Russian Road Transport Union (RRTU) • Russian Association of Pharmacy Chains (RAPC) 				RSPP: 3.3.4
	2-29 Approach to stakeholder engagement	Sustainability management ↗ p. 28				
	2-30 Collective bargaining agreements	Sustainability management ↗ p. 32				
	2-30 Collective bargaining agreements	Magnit internal rules of business and corporate ethics enshrine the right of employees to freedom of association and collective bargaining.				RSPP: 3.1.4 MED 32
Material topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	About the Report ↗ p. 187				
	3-2 List of material topics	About the Report ↗ p. 188				
Water resources						
GRI 3: Material Topics 2021	3-3 Management of material topics	Climate change and environmental responsibility ↗ p. 39				RSPP: 2.3, 2.3.1, 2.4, 2.7, 2.7.1, 2.7.2
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Climate change and environmental responsibility ↗ p. 47				MED: 13, 21
	303-2 Management of water discharge-related impacts	Climate change and environmental responsibility ↗ p. 47				
	303-3 Water withdrawal	Climate change and environmental responsibility ↗ p. 48				



Standard	Disclosure	Report section / Comment	Omission		GRI Sector Standard indicator code	Compliance with national standards
			Requirement	Reason / Explanatory note		
	303-4 Water discharge	Climate change and environmental responsibility ↗ p. 48				
	303-5 Water consumption	Climate change and environmental responsibility ↗ p. 48				
Waste management						
GRI 3: Material Topics 2021	3-3 Management of material topics	Climate change and environmental responsibility ↗ p. 39				RSPP: 2.8, 2.8.1,
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Climate change and environmental responsibility ↗ p. 41				MED: 17, 18, 21
	306-2 Management of significant waste-related impacts	Climate change and environmental responsibility ↗ p. 41				
	306-3 Waste generated	Climate change and environmental responsibility ↗ p. 43, 45, 46				
	306-4 Waste diverted from disposal (utilisation, reuse)	Climate change and environmental responsibility ↗ p. 43, 46				
	306-5 Waste directed to disposal	Climate change and environmental responsibility ↗ p. 43, 44				
Sustainable packaging						
GRI 3: Material Topics 2021	3-3 Management of material topics	Climate change and environmental responsibility ↗ p. 39				RSPP: 2.1
GRI 301: Materials 2016	301-1 Materials used by weight or volume			The Company does not keep records of the proportion of reused materials, goods and their packaging. The Company is currently seeking opportunities to gather relevant information.		MED: 21
	301-2 Recycled input materials used					
	301-3 Reclaimed products and their packaging materials					
Climate change and energy efficiency						
GRI 3: Material Topics 2021	3-3 Management of material topics	Climate change and environmental responsibility ↗ p. 39				RSPP 2.2, 2.2.1, 2.5
GRI 201: Economic performance	201-2 Financial implications and other risks and opportunities due to climate change	Climate change and environmental responsibility ↗ p. 51				MED: 20, 21, 22, 23
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Climate change and environmental responsibility ↗ p. 54				
	302-2 Energy consumption outside the organisation			Not applicable. The Company does not currently track the data, with plans to perform disclosure in the future.		
	302-3 Energy intensity	Climate change and environmental responsibility ↗ p. 54, 56				
	302-4 Energy saved	Climate change and environmental responsibility ↗ p. 54				
	302-5 Reductions in energy requirements of products and services	The Company has implemented process change initiatives that are based on annual energy efficiency projects rather than products and services.				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Climate change and environmental responsibility ↗ p. 52				
	305-2 Energy indirect (Scope 2) GHG emissions	Climate change and environmental responsibility ↗ p. 52				
	305-3 Other indirect (Scope 3) GHG emissions			In the reporting year, there was no possibility to collect data for calculating Scope 3 GHG emissions. The Company intends to perform a quantitative assessment of Scope 3 GHG emissions to provide future disclosures for reporting purposes.		



Standard	Disclosure	Report section / Comment	Omission		GRI Sector Standard indicator code	Compliance with national standards
			Requirement	Reason / Explanatory note		
	305-4 GHG emissions intensity	Climate change and environmental responsibility p. 52				
	305-5 Reduction of GHG emissions	Climate change and environmental responsibility p. 52				
	305-6 Emissions of ozone-depleting substances (ODS)	Climate change and environmental responsibility p. 50				
Safe workplace						
GRI 3: Material Topics 2021	3-3 Management of material topics	Occupational health and safety management p. 93			13.19.1	RSPP 3.1.6, 3.1.7
GRI 403: Occupational Health and Safety	403-1 Occupational health and safety management system	Occupational health and safety management p. 93			13.19.2	IN-06-28/49-P4-1, IN-06-28/49-P4-2: Occupational health and safety management system
	403-2 Hazard identification, risk assessment, and incident investigation	Occupational health and safety management p. 95, 96, 99, 101			13.19.3	IN-06-28/49-P4-1, IN-06-28/49-P4-2, IN-06-28/49-P4-3, IN-06-28/49-P4-4: Hazard identification, accident and incident risk assessment
	403-3 Occupational health services	Occupational health and safety management p. 93, 100			13.19.4	IN-06-28/49-P4-1, IN-06-28/49-P4-2, IN-06-28/49-P4-3, IN-06-28/49-P4-4: Hazard identification, accident and incident risk assessment
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational health and safety management p. 96, 98			13.19.5	IN-06-28/49-P4-1: Labour Safety Service
	403-5 Worker training on occupational health and safety	Occupational health and safety management p. 96			13.19.6	IN-06-28/49-P4-1, IN-06-28/49-P4-2: Employee participation, consultation, and communication on occupational health and safety
	403-6 Promotion of worker health	Occupational health and safety management p. 100			13.19.7	IN-06-28/49-P4-1, IN-06-28/49-P4-2: Employee participation, consultation, and communication on occupational health and safety
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational health and safety management p. 93, 95, 96	Impact on the safety of third parties who are not employees or contractors.	The Company does not affect the safety of third parties, except for employees and contractors	13.19.8	IN-06-28/49-P4-1: Training of employees in occupational health and safety
	403-8 Workers covered by an occupational health and safety management system	Occupational health and safety management p. 93 Occupational health and safety management system covers 100% of employees and 100% of contractors.	Contractors covered by the occupational health and safety management system.	Accounting for contractors covered by the occupational health and safety management system.	13.19.9	IN-06-28/49-P4-1, IN-06-28/49-P4-2: Promoting better employee health
	403-9 Work-related injuries	Occupational health and safety management p. 99, 100 The work-related serious injury rate among employees for 2023 is 0.03 (2021–2022 – 0.04).	Injury rates among contractors	Contractor injury records are partially maintained, as they are not always reported by the contractor. No records of hours worked are maintained for contractors.	13.19.10	IN-06-28/49-P4-1: Prevention and mitigation of health effects and measures to improve occupational safety directly related to working conditions
	403-10 Work-related ill health	Occupational health and safety management p. 100 The Company's operations are not characterised by occupational diseases.	Occupational disease rates among contractors		13.19.11	IN-06-28/49-P4-1, IN-06-28/49-P4-2, IN-06-28/49-P4-3: Workers covered by an occupational health and safety management system IN-06-28/49-P4-1, IN-06-28/49-P4-2, IN-06-28/49-P4-3, IN-06-28/49-P4-4, IN-06-28/49-P4-5, IN-06-28/49-P4-6, IN-06-28/49-P4-7: Occupational accidents IN-06-28/49-P4-1, IN-06-28/49-P4-2, IN-06-28/49-P4-4, IN-06-28/49-P4-5: Occupational diseases and work associated with increased hazards



Standard	Disclosure	Report section / Comment	Omission		GRI Sector Standard indicator code	Compliance with national standards
			Requirement	Reason / Explanatory note		
Provision of employment and decent working conditions						
GRI 3: Material Topics 2021	3-3 Management of material topics	Personnel management p. 61				RSPP: 1.4, 1.8, 3.1.1, 3.1.2, 3.1.3
GRI 201: Economic performance	201-3 Defined benefit plan obligations and other retirement plans	The Company makes pension payments to the Social Fund of Russia in accordance with Russian legislation. The Company does not have any additional retirement plans.				MED: 6, 7, 25, 26, 28, 33 IN-06-28/49-P4-1, IN-06-28/49-P4-2, IN-06-28/49-P4-3, IN-06-28/49-P4-4: Employment
GRI 202: Market presence	202-1 Ratios of standard entry level wage by gender compared to local minimum wage 202-2 Proportion of senior management hired from the local community	Personnel management p. 73 Personnel management p. 69				IN-06-28/49-P4-1, IN-06-28/49-P4-2: Labour and management relations
GRI 401: Employment	401-1 New employees hires and employee turnover	Personnel management p. 72 New employees hires: • 2021 – 195.2 thousand employees • 2022 – 212.1 thousand employees • 2023 – 209.8 thousand employees				IN-06-28/49-P4-1, IN-06-28/49-P4-2, IN-06-28/49-P4-3: Equal opportunities
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Personnel management p. 71				IN-06-28/49-P4-1, IN-06-28/49-P4-2: Independence of trade unions and collective bargaining
	401-3 Parental leave	Total number of employees that were entitled to parental leave – 357,211 • women – 267,264 • men – 89,947 Total number of employees that took parental leave – 22,934 • women – 22,716 • men – 218 Total number of employees that returned to work in the reporting period after parental leave ended – 24,710 • women – 24,523 • men – 187 Total number of employees due to return to work after taking parental leave – 29,498 • women – 29,239 • men – 259 Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work – 21,674 • women – 21,568 • men – 106 Return to work rate – 84% • women – 84% • men – 72% Retention rate – 76% • women – 76% • men – 51%				
GRI 402: Employee-Management Relations	402-1 Minimum notice periods regarding operational changes	The minimum notice period regarding the entity's operational changes is established in accordance with the Labour Code of the Russian Federation.				
Employee training and development						
GRI 3: Material Topics 2021	3-3 Management of material topics	Personnel management p. 61				RSPP: 3.1.10, 3.1.11
GRI 404: Training and Education	404-1 Average hours of training per year per employee	Personnel management p. 79				MED: 30
	404-2 Programmes for upgrading employee skills and transition assistance programmes	Personnel management p. 79				IN-06-28/49-P4-1, IN-06-28/49-P4-2, IN-06-28/49-P4-3, IN-06-28/49-P4-4: Training and education
	404-3 Percentage of employees receiving regular performance and career development reviews	Personnel management p. 73				



Standard	Disclosure	Report section / Comment	Omission		GRI Sector Standard indicator code	Compliance with national standards
			Requirement	Reason / Explanatory note		
Diversity and inclusion						
GRI 3: Material Topics 2021	3-3 Management of material topics	Personnel management ↗ p. 61				RSPP: 3.1.12
GRI 405: Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	Personnel management ↗ p. 72				MED: 44
	405-2 Ratio of basic salary and remuneration of women to men			The Company does not keep records of the proportion of reused materials, goods and their packaging. The Company is currently seeking opportunities to gather relevant information.		
Human Rights						
GRI 3: Material Topics 2021	3-3 Management of material topics	Responsible business practices ↗ p. 180				RSPP: 3.2.2, 3.2.3 MED: 40
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Responsible business practices ↗ p. 182				
GRI 407: Freedom of association and collective bargaining	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Magnit internal rules of business and corporate ethics enshrine the right of the employees to freedom of association and collective bargaining. Responsible business practices ↗ p. 182				
GRI 408: Child Labour (2016)	408-1 Business units and suppliers who run significant risk for incidents of child labour	Responsible business practices ↗ p. 182				
GRI 409: Child Labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	Responsible business practices ↗ p. 182				RSPP: 3.2.2, 3.2.3 MED: 40
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	No training was conducted in 2023.				
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 recorded in 2023.				
Local communities						
GRI 3: Material Topics 2021	3-3 Management of material topics	Local communities ↗ p. 105				RSPP: 1.7, 3.3.3 MED: 34
GRI 203: Indirect economic impacts	203-1 Infrastructure investments and services supported	Local communities ↗ p. 107				
	203-2 Significant indirect economic impacts	Local communities ↗ p. 107, 108, 111, 112				IN-06-28/49-P4-1, IN-06-28/49-P4-2: Local communities
GRI 413: Local communities	413-1 Operations with local community engagement, impact assessments, and development programmes	Local communities ↗ p. 106				
	413-2 Operations with significant actual and potential negative impacts on local communities	Local communities ↗ p. 105	413-2 a-ii Significant actual and potential negative impacts of operations	Magnit does not specifically assess potential negative impacts on local communities, nevertheless, all of the Company's facilities strive to increase positive impacts and minimise possible negative effects of their activities on local communities.		
Health and well-being						
GRI 3: Material Topics 2021	3-3 Management of material topics	Health and well-being ↗ p. 123				RSPP: 3.4.1
GRI 416: Customer Health and Safety 2016	416-1: Assessment of the health and safety impacts of product and service categories	Health and well-being ↗ p. 133 Share of healthy lifestyle products in private labels of the Magnit retail chain: • Share of potential products to be included in the basket – 32% • Share of products in the food basket that fulfil the criteria for healthy lifestyle – 28% • Other categories – 40%				
	416-2: Incidents of non-compliance concerning the health and safety impacts of products and services	Health and well-being ↗ p. 128	416-2 a-ii Number of instances of non-compliance resulting in preventive measures	No records kept.		



Standard	Disclosure	Report section / Comment	Omission		GRI Sector Standard indicator code	Compliance with national standards
			Requirement	Reason / Explanatory note		
			416-2 a-iii Number of instances of non-compliance with voluntary commitments undertaken	There are no additional liabilities in the Company.		
GRI 417: Marketing and labelling	417-1 Requirements for product and service information and labelling	The Company's labelling requirements fully comply with the Technical Regulations of the Customs Union TR TS 022/2011 The name, composition, quantity, date of manufacture, expiration date and storage conditions, name and location of the manufacturer of the food products, recommendations and/or restrictions on use shall be indicated on the goods. In addition, the products are labelled to indicate the presence of GMO-derived components in the food, as well as the presence of allergens and other substances that may have an impact on human health. The Company welcomes the indication of the nutrient content on the product packaging per standard serving. 100% of Magnit own brand products are covered by the requirements for disclosure of information on labelling in accordance with the recommendations of the Technical Regulations of the Customs Union TR TS 022/2011				
	417-2 Incidents of non-compliance concerning product and service information and labelling	In 2023, there were nine instances of non-compliance with labelling requirements that resulted in monetary recoveries. No instances of non-compliance that resulted in preventive measures and no instances of non-compliance with voluntary commitments recorded.				RSPP: 3.4.1
	417-3 Incidents of non-compliance concerning marketing communications	One instance of non-compliance with labelling requirements that resulted in monetary recoveries recorded in 2023. No instances of non-compliance that resulted in preventive measures and no instances of non-compliance with voluntary commitments recorded.				
Responsible corporate governance						
GRI 3: Material Topics 2021	3-3 Management of material topics	Responsible business practices ↗ p. 159				RSPP: 1.3, 1.4, 1.6,
GRI 206: Anti-competitive Behaviour	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Responsible business practices ↗ p. 173				MED: 6, 24
GRI 201: Economic Performance	201-1 Direct economic value generated and distributed	Sustainability management ↗ p. 35				
GRI 207: Tax	207-1 Approach to tax	Responsible business practices ↗ p. 179				
	207-2 Tax governance, control and risk management	Responsible business practices ↗ p. 179				
	207-3 Stakeholder engagement and management of concerns related to tax	Responsible business practices ↗ p. 179				
	207-4 Country-by-country reporting	Responsible business practices ↗ p. 180				
Business ethics and anti-corruption						
GRI 3: Material Topics 2021	3-3 Management of material topics	Responsible business practices ↗ p. 169				MED: 41
GRI 205: Anti-Corruption	205-1 Operations assessed for risks related to corruption	Responsible business practices ↗ p. 170 The Company has developed and implemented control procedures aimed at minimising corruption risks, which include checking both current employees and candidates for a position. The list of positions containing possible corruption risks and requiring in-depth review includes positions involving: <ul style="list-style-type: none"> • budget management; • involvement in the negotiation process with counterparties and other partners of the Company contracting; • Organising/conducting tenders and other procurement procedures (including tenders on electronic platforms); • procurement of goods, services, equipment, consumables, software, vehicles, real estate (including lease), etc. Risk assessment (continuous and at all levels) covers 100% of the Company's divisions.				
	205-2 Communication and training about anti-corruption policies and procedures	Responsible business practices ↗ p. 171				



Standard	Disclosure	Report section / Comment	Omission		GRI Sector Standard indicator code	Compliance with national standards
			Requirement	Reason / Explanatory note		
	205-3 Confirmed incidents of corruption and actions taken	22 violations of the Company's anti-corruption policy were identified in 2023 (40 violations in 2022). In 16 cases, legal proceedings were initiated against the Company's employees for corruption offences.				
Product quality and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	Health and well-being ↗ p. 123				RSPP: 3.4.2
GRI 13.6: Pesticides use	13.6.1 Management of material topics			No records kept.		IN-06-28/49-P4-1, IN-06-28/49-P4-2, IN-06-28/49-P4-3: Customer health and safety
	13.6.2 Volume and intensity of use of pesticides with different toxicity hazard levels					
GRI 13.9: Food security	13.9.1 Management of material topics			No records kept.		
	13.9.2 Amount of product loss					
GRI 13.10: Food safety	13.10.2 Assessment of the health and safety impacts of product and service categories	Health and well-being ↗ p. 133				
	13.10.3 Incidents of non-compliance concerning the health and safety impacts of products and services	Health and well-being ↗ p. 128				
	13.10.4 Production volume at enterprises certified according to international standards	Health and well-being ↗ p. 128				
		Sustainable sourcing ↗ p. 152				
	13.10.5 Products recalled for safety reasons	Health and well-being ↗ p. 126				
Interaction with customers						
GRI 3: Material Topics 2021	3-3 Management of material topics	Responsible business practices ↗ p. 174				
Sustainable supply chain						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainable sourcing ↗ p. 141				RSPP
GRI 204: Procurement Practices	204-1 Proportion of spending on local suppliers	Sustainable sourcing ↗ p. 141				MED: 8
GRI 308: Supplier environmental assessment	308-1 New suppliers that were screened using environmental criteria 308-2 Negative environmental impacts in the supply chain and actions taken	Magnit performs supplier assessment to ensure their compliance with legislation, including environmental requirements. No additional review on environmental criteria performed.				IN-06-28/49-P4-1, IN-06-28/49-P4-2, IN-06-28/49-P4-3, IN-06-28/49-P4-4, IN-06-28/49-P4-5, IN-06-28/49-P4-6: Supplier social assessment
GRI 414: Supplier social assessment	414-1 New suppliers that were screened using social criteria 414-2 Negative social impacts in the supply chain and actions taken	Magnit performs supplier assessment to ensure their compliance with the labour law requirements. No additional review on social criteria performed.				
GRI 13.23: Supply chain traceability	13.23.2 Supply chain traceability for each product	Sustainable sourcing ↗ p. 141				
	13.23.3 Percentage of deliveries certified according to international standards	The Company does not track the proportion of product deliveries certified to international traceability standards.				
	13.23.4 Projects to promote international certification among suppliers	The Company does not implement projects to promote international traceability standards among suppliers.				
Cybersecurity and data protection						
GRI 3: Material Topics 2021	3-3 Management of material topics	Responsible business practices ↗ p. 182				
GRI 418: Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Responsible business practices ↗ p. 184				



Topics defined as non-significant in the applicable GRI standards

Topic	Explanatory note
GRI 304: Biodiversity	Magnit enterprises are not located in (or near) protected areas/areas of high biodiversity value and do not have a significant impact on biodiversity.
GRI 305-7: Pollutant emissions	Magnit has no significant pollutant emissions. However, to improve transparency of disclosure, the indicator is included in Climate change and environmental responsibility p. 50
GRI 415: Community Policy	Magnit does not support political activities.
GRI 13.4: Preserving natural ecosystems	Magnit operating activities do not lead to the transformation of natural ecosystems

Additional disclosure of national non-financial reporting standards

Indicator	Report section / Comment
Basic indicators of Russian Union of Industrialists and Entrepreneurs (RSPP)	
1.2 Company's turnover (net of VAT, excise duties and similar statutory payments) ¹	RUB 2,544,689 million
1.5 Asset investment (total) — cumulative total for the reporting period	RUB 66,704 million
2.6 Air pollutant emissions	Climate change and environmental responsibility p. 50
2.9 Number of significant accidents in the reporting period where environmental damage was claimed by the court	No significant accidents in 2023.
2.11 General list describing the subject matter of initiatives to mitigate the environmental impact of products and services	Climate change and environmental responsibility p. 36
2.12 Environmental protection facilities investments	No records kept.
2.6.1 Specific emissions of pollutants in physical terms	1.45 kg/RUB mln
3.1.5 Work-related injury rate ²	0.95
3.1.8 Working time losses due to all causes of morbidity	No records kept.
3.1.9 Occupational safety expenses	RUB 1,061 million
Baseline indicators of the Ministry of Economic Development of Russia (MED)	
2. Value added ³	RUB 2,544,689 million
3. Net value added ⁴	RUB 337,785 million
4. General R&D expenses	RUB 2,396 million
5. Labour efficiency ⁵	RUB 8,168 thousand/person
8. Share of purchases of Russian goods, works and services in total purchases of goods, works and services	Sustainable sourcing p. 143

¹ The organisation's turnover is revenue according to IFRS consolidated financial statements (under IAS 17).
² Calculated as the ratio of the number of victims of accidents at work with loss of working capacity for one working day or more (fatalities included) while performing their work duties on the territory of the enterprise, organisation, as well as while travelling to or from work on the transport provided by the enterprise for the reporting period to the average number of employees for the same period, multiplied by 1000.
³ The indicator is calculated as the difference between the revenue and the expenses recognized by the organization for raw materials, materials, and other stocks (works, services) purchased from suppliers.
⁴ The indicator is calculated by subtracting depreciation charges from the sum of the value added indicator.
⁵ To calculate the indicator, data on the turnover of the organization and the average number of employees were used.

Indicator	Report section / Comment
9. Share of purchases of goods, works and services from SMEs in total purchases from Russian entities	Sustainable sourcing p. 140
10. Sustainable, including green, investments	According to the approach adopted by Magnit to disclose the information in the reporting period the indicator is not disclosed.
11. Investments in projects related to achieving technological sovereignty and structural adaptation of Russia's economy	RUB 147 million
12. Indicator of economic vulnerability of economic and other activity to climate risks	According to the approach adopted by Magnit to disclose the information in the reporting period the indicator is not disclosed.
14. Recycled and reused water supply	Climate change and environmental responsibility p. 48
15. Water use efficiency (specific water consumption)	Climate change and environmental responsibility p. 49
19. Air pollutant emissions from stationary sources	Climate change and environmental responsibility p. 50
27. OHS costs, total • including average per employee	RUB 1,061 million RUB 2,970
28. Expenses on organising and holding social, fitness, recreational and medical events for employees and their family members	RUB 0.5 billion ¹
29. Number of occupational accident victims with disability for one or more working days and with fatal outcome, • including fatalities	Occupational health and safety management p. 99 The rate is the same as the number of fatal injuries.
36. Number of the Board of Directors meetings and attendance rate	In 2023, two meetings of the Board of Directors were held: five members of the Board of Directors participated in the meeting held on 22.11.2023; 11 members of the Board of Directors participated in the meeting held on 29.12.2023.
38. Number of the Audit Committee meetings and attendance rate	Meetings of the Audit Committee of the Board of Directors were not held in 2023.
39. Participation in ESG indices and ratings	The Company participates in national ESG-ratings and indices (RSPP, RAEX, Expert RA and others), as well as in international ratings and indices.
42. Average hours of anti-corruption training per employee	According to the approach adopted by Magnit to disclose the information in the reporting period the indicator is not disclosed.

Indicative list of material topics and indicators of the Central Bank of Russia

IN-06-28/49-P4-1: Occupational health and safety management system	Occupational health and safety management p. 93
IN-06-28/49-P4-1: Hazard identification, accident and incident risk assessment	Occupational health and safety management p. 95
IN-06-28/49-P4-1: Occupational accidents	Occupational health and safety management p. 99
IN-06-28/49-P4-2: Occupational accidents	Occupational health and safety management p. 99 Ten victims of non-production fatal accidents (employees) in 2023 0.014 – the frequency of deaths as a result of non-production accidents (employees) in 2023 ² Two victims of non-production accidents causing serious injury to health (employees) in 2023 0.003 – the frequency of causing serious harm to health as a result of accidents not related to production (employees) in 2023 ³
IN-06-28/49-P4-3: Occupational diseases and work associated with increased hazards	Occupational health and safety management p. 100
IN-06-28/49-P4-4: Human Rights	The Company does not keep records of the number and percentage of significant investment agreements and contracts that include human rights provisions or have undergone human rights screening.
IN-06-28/49-P4-5: Human Rights	The Company has not established an approach to determining the relevance of investment agreements and contracts that include human rights provisions or have undergone human rights screening.

¹ When calculating the indicators, the data of Form No. 1-Enterprise "Basic Information on the Activities of the Organisation" approved by Rosstat Order No. 533 of 29 July 2022 (hereinafter - Order No. 533) were used, in particular, the data in Section 7, line number 733.
² It is calculated for 1 million hours worked (the ratio of the number of deaths to the hours worked).
³ It is calculated for 1 million hours worked (the ratio of the number of victims with severe injuries to the hours worked).



Compliance with SASB standards

SASB indicator	Indicator description	Report section / Comment
Air emissions from refrigeration		
FB-FR-110b.1	Gross global Scope 1 emissions from refrigerants	Climate change and environmental responsibility p. 52
Energy management		
FB-FR-130a.1	(1) Operational energy consumed (2) Percentage grid electricity (3) Percentage renewable	Climate change and environmental responsibility p. 54 3) Renewable energy sources are not yet in use by Magnit. The Company is looking for opportunities to increase the share of renewable energy in the energy consumption balance.
Food waste management		
FB-FR-150a.1	Amount of food waste, percentage of recycled food waste	Climate change and environmental responsibility p. 45
Data security		
FB-FR-230a.1	(1) Number of data breaches (2) Percentage involving personally identifiable information (PII) (3) Number of clients affected	Responsible business practices p. 184
FB-FR-230a.2	Description of approach to identifying and addressing data security risks	Responsible business practices p. 183
Food safety		
FB-FR-250a.1	High-risk food safety violation rate	An internal accounting system has been implemented in the Company, but the data for Magnit Group is not consolidated
FB-FR-250a.2	(1) Number of recalls (2) Number of units recalled (3) Percentage of units that are private-label products	Health and well-being p. 126
Product health and nutrition		
FB-FR-250a.1	Revenue from products labelled and/or marketed to promote health and nutrition attributes	RUB 700 million in turnover from sales of Obraz Zhizni-labelled products in 2023.
FB-FR-250a.2	Discussion of the process to identify and management products and ingredients related to nutritional and health concerns among consumers	Magnit regularly discusses the process of identifying food products that may affect the health of consumers and seeks to expand its Obraz Zhizni product line, which includes products with reduced sugar, salt, gluten-free, healthy eating products.
Product labelling and marketing		
FB-FR-270a.1.	Number of incidents of non-compliance with industry or regulatory labelling and/or marketing codes	In 2023, there were nine instances of non-compliance with labelling requirements that resulted in monetary recoveries.
FB-FR-270a.2.	Total amount of monetary losses as a result of legal proceedings associated with marketing and/or labelling practices	The total amount of fines related to labelling amounted to RUB 25.4 thousand in 2023. In 2023, 1 case of non-compliance with requirements related to marketing communications was recorded, which resulted in monetary recovery.

SASB indicator	Indicator description	Report section / Comment
FB-FR-270a.3.	Revenue from products labelled as containing genetically modified organisms (GMOs) and GMO-free products	The Company does not sell products labelled as containing GMOs. No accounting for revenue from Magnit's own products with special labelling "GMO-free" implemented.
Labour practices		
FB-FR-310a.1	(1) Average hourly wage and share of employees receiving minimum wages	Personnel management p. 73
Management of environmental and social impacts in the supply chain		
FB-FR-430a.4.	Discussion of strategies to reduce the environmental impact of packaging	Sustainable sourcing p. 154
Activity Metrics		
FB-FR-000.A	Number of retail locations	Company overview p. 12
FB-FR-000.A	Number of distribution centres	Company overview p. 12
FB-FR-000.B	Total area of retail space	Company overview p. 10
FB-FR-000.B	Total area of distribution centres	No records kept.
FB-FR-000.C	Number of vehicles in commercial fleet	Company overview p. 14
FB-FR-000.D	Ton-kilometres travelled	The indicator is not disclosed due to the lack of accounting possibilities.

Compliance with TCFD recommendations

Section	Recommendations	Report section / Comment
Governance The organisation's governance around climate-related risks and opportunities	a) Describe the board's oversight of climate-related risks and opportunities b) Describe management's role in assessing and managing climate-related risks and opportunities	Climate change and environmental responsibility p. 51
Strategy Actual and potential impacts of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning where such information is material	a) Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term b) Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning c) Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	Climate change and environmental responsibility p. 51



Glossary

Section	Recommendations	Report section / Comment
<p>Risk Management</p> <p>How the organisation identifies, assesses, and manages climate-related risks</p>	<p>a) Describe the organisation's processes for identifying and assessing climate-related risks</p> <p>b) Describe the organisation's processes for managing climate-related risks</p> <p>c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management</p>	<p>Climate change and environmental responsibility</p> <p>p. 51</p>
<p>Metrics and Targets</p> <p>Metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material</p>	<p>a) Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process</p> <p>b) Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 GHG emissions and the related risks</p> <p>c) Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets</p>	<p>Climate change and environmental responsibility</p> <p>p. 51</p>

List of terms

Term	Definition
Lean production	Management approach that involves optimising business processes and reducing losses to improve product quality
Dark store	Special warehouse where online orders are fulfilled for delivery
Surveys	Independent inspections of product quality, transport and storage conditions
Food sharing	The practice of distributing free food, usually expired (not expired), to community members in need
Hazard Analysis and Critical Control Points (HACCP)	A quality system for food production based on risk analysis and critical control points
Entomophages	Insect predators used as plant protection agents instead of pesticides
Business Process Management (BPM)	Business process risk management
ECR Sustainability Russia	Non-profit partnership for the exchange of sustainability practices and experience between FMCG manufacturers and retailers
ESG	Corporate development strategy that relies on environmental, social and governance aspects
Food Safety System Certification 22000 (FSSC 22000)	Audit and certification scheme for food safety management system

List of abbreviations

Abbreviations	Breakdown
RTC	Road transport company
RES	Renewable energy sources
WHO	World Health Organisation
GMO	Genetically modified organisms
MVC	Motor vehicle collision
KPI	Key performance indicator
HL	Health limitations
HPF	Hazardous production facilities
OHS	Occupational health and safety
RFU	Russian Football Union
DC	Distribution Centre
OHSMS	Occupational Health and Safety Management System
ISMS	Industrial Safety Management System