

Table of Compliance of the Report with the Requirements of the International Standard GRI G4/Arrangement of Certain Standard Elements in the Report

No.	Indicator Index	Indicator Name	Disclosure	Provision in the Report (page)	Comments
Reporting Elements, Characteristics					
Standard Reporting Elements					
1. Strategy and Analysis					
1.	4.1.	Statement of the Chief Executive making decisions in the company on the importance of sustainability for the company and the strategy applied by the company for addressing sustainability issues	Full	Appeals of the Chairman of the Board of Directors, General Director, pages 4, 8	
2.	4.2.	Description of key impacts, risks and opportunities	Full	Risk Factors and Risk Management System, page 39	
2. Company Profile					
3.	4.3.	Company name	Full	Title page, each page of the Report	
4.	4.4.	Main brands, types of products and/or services	Full	Company Profile, page 11	
5.	4.5.	Location of the company's headquarter	Full	Contact Information, page 189	
6.	4.6.	The number of countries where the company operates and the names of countries where the company has strategic business units or business units critical for addressing sustainability issues covered by the Report	Full	Company Profile, page 11	The number is not specified, since the company operates in the local market
7.	4.7.	Nature of ownership and legal form	Full	Title page	
8.	4.8.	Markets where the company operates (including geographic breakdown, serviced industries, consumer and beneficiary categories)	Partial	Company Profile, page 11 Production Report, page 63	Consumer categories are not specified
9.	4.9.	Scale of the company, including the total number of employees, the total number of business units, net sales, total capital broken down into equity capital and borrowed capital, the scope of products and services supplied	Partial	Company Profile, page 11 Organizational Business Structure, page 13 Production Report, page 63 Appendix 1 (to the Russian version of the Annual Report) - RAS Annual Accounting Statements for 2017 and Audit Report	The average number of employees is specified
10.	4.10.	- Total number of employees broken down by employment agreement and gender; - total number of full-time employees broken down by employment type and gender; - total number of employees broken down into full-time and part-time employees and by gender; - share of works performed by employees legally considered to be engaged in individual labor or entrepreneurial activities or persons other than full-time employees and freelancers, including full-time employees and freelancers of subcontractors; - seasonal changes in the number of persons employed	Partial	Company Profile, page 11 Human Capital and Social Responsibility, page 178	Without breakdown by employment agreement; total number of full-time employees broken down by employment type; total number of employees broken down into full-time employees and freelancers; share of works performed by employees legally considered to be

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					engaged in individual labor or entrepreneurial activities or persons other than full-time employees and freelancers, including full-time employees and freelancers of subcontractors; seasonal changes in the number of persons employed
11.	4.11.	Percentage of all employees covered by the collective employment agreements	-	-	Information was not included in the Report
12.	4.13.	Significant changes in the scale, structure or ownership of the company or its supply chain that occurred during the reporting period, including: changes affecting business units or their location, including the opening, closing and expansion of enterprises; changes in the structure of the authorized capital and other actions for capital formation, maintenance or change (for private sector companies); change in the location of suppliers, supply chain structure or supplier relations, including supplier selection and termination of relations with suppliers	Partial	Organizational Business Structure, page 13	Without specifying changes in the supply chain
13.	4.14.	Application of the precautionary principle	-	-	Information was not included in the Report
14.	4.15.	Economic, environmental and social charters developed by external parties, principles or other initiatives acceded or supported by the company	Partial	Anti-Corruption Policy, page 165	Information on accession to the Anti-Corruption Charter of Russian Business is specified
15.	4.16.	Membership in associations, sectoral and/or national and international organizations for the protection of interests where the company: - is a member of the management bodies; - participates in projects or committees; - provides substantial funding beyond general membership fees; - considers its membership as a strategic one	-	-	Information was not included in the Report
3. Identified Significant Aspects and their Scopes					
16.	4.17.	- List of all legal entities statements of which were included in the consolidated financial statements; - note as to whether any information is absent in the sustainability report on any legal entity financial statements of which were included in the consolidated financial statements	Partial	Appendix1 - IFRS Annual Consolidated Financial Statements for 2017 and Audit Report	The specified note was not included in the Report
17.	4.18.	- Methodology for determination of the content of the report and the scope of aspects; - explanation how the company applied the Reporting Principles when determining the content of the report	Full	Appeal of the Creative Team of Authors to Users, page 10	
18.	4.22.	Results of all restatements of indicators given in the previous reports and the reasons for such restatements		-	Information was not included in the Report
19.	4.23.	Significant changes in the coverage and the scope of aspects as compared to the previous reporting periods	Full	Appeal of the Creative Team of Authors to Users, page 10	

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Communication with Stakeholders					
20.	4.24.	List of stakeholders with whom the company cooperates	Full	Appeal of the Creative Team of Authors to Users, page 10	
21.	4.25.	Principles for identifying and selecting stakeholders for cooperation	Full	Appeal of the Creative Team of Authors to Users, page 10	
22.	4.26.	Approach of the company to communication with stakeholders, including the frequency of communication by forms and groups of stakeholders; - information whether any elements of communication were used specifically as a part of the report preparation process	Partial	Appeal of the Creative Team of Authors to Users, page 10	Without specifying the frequency of communication, as well as information whether any elements of communication were used specifically as a part of the report preparation process
23.	4.27.	Key topics and concerns raised by stakeholders in the communication with the company, as well as how the company responded to these key topics and concerns, including through the preparation of its reporting	-	-	Information was not included in the Report
General Information on the Report					
24.	4.28.	Reporting period for which information is provided	Full	Title page	
25.	4.29.	Date of publication of the previous sustainability report	Full		On June 21, 2017, the annual report containing the certain Standard Reporting Elements from GRI Guidelines on Reporting on Sustainability Reporting was published.
26.	4.30.	Reporting cycle	Full		Year
27.	4.31.	Contact person for questions regarding the Report or its content	Full	Contact Information, page 189	
28.	4.33.	- Policy and practice applied by the company for external acknowledgement of sustainability reporting; - coverage of any external acknowledgement and its principles; - relations between the company and the party that provided external acknowledgement; - participation of the highest corporate governance body or senior executives in the external acknowledgement of the company's sustainability reporting	Full	Appeal of the Creative Team of Authors to Users, page 10	
Corporate Governance					

No.	Indicator Index	Indicator Name	Disclosure	Provision in the Report (page)	Comments
29.	4.34.	Corporate governance structure of the company, including the committees of the highest corporate governance body responsible for deciding on the economic and social impacts of the company	Partial	Corporate Governance and Authorized Capital, page 112	Without specifying information on the committee of the supreme body of corporate governance responsible for deciding on economic and social impacts
30.	4.35.	Procedure for delegation of authority to solve economic, environmental and social problems from the highest corporate governance body to senior executives and other employees	-	-	Information was not included in the Report
31.	4.36.	Existence in the company of a management position or positions that imply the responsibility for solving economic, environmental or social problems, and whether the persons holding these positions are directly subordinate to the highest corporate governance body	Partial	Corporate Governance and Authorized Capital, page 112	Information on the existence of positions in the company that imply the responsibility for solving environmental or social problems, and whether the persons holding these positions are directly subordinate to the highest corporate governance body was not included in the Report
32.	4.37.	Procedures for consultations on economic, environmental and social issues between stakeholders and the highest corporate governance body of the reporting company	-	-	Information was not included in the Report
33.	4.38.	The composition of the highest corporate governance body: - executive and non-executive members; - independent members; - terms of office of members of the highest corporate governance body; - number of other significant positions and obligations of each official, as well as the nature of these obligations; - gender; - participation of underrepresented social groups; - competencies related to the economic, environmental and social impact of the company; - representation of stakeholders	Partial	Corporate Governance and Authorized Capital, page 112	Without specifying the gender; participation of underrepresented social groups; representation of stakeholders
34.	4.41.	Procedures used by the highest corporate governance body to prevent and manage conflicts of interest. Disclosure of conflicts of interest to interested parties, including at least information on cross-membership in several boards of directors, cross-ownership of shares with suppliers and other interested parties, the existence of a controlling shareholder, affiliates	Partial	Corporate Governance and Authorized Capital, page 112 Anti-Corruption Policy, page 165, Appendix 3 - Report on the compliance of IDGC of Northern Caucasus PJSC with the principles and recommendations of the Corporate Governance Code	

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35.	4.44.	- Procedures for assessment of the performance of the highest corporate governance body in terms of resolution of economic, environmental and social issues. Independence and frequency of assessment, self-assessment; measures taken as a result of the assessment of the performance of the highest corporate governance body in terms of resolution of economic, environmental and social issues, including, at least, making changes in the composition of the management bodies and the practice of the company	-	-	Information was not included in the Report
36.	4.48.	Highest committee or position of a person who officially reviews and approves the company's sustainability report and ensures the coverage of all relevant aspects	Full	Title page	
37.	4.51.	- Remuneration rules for members of the highest corporate governance body and senior executives, including such forms of remuneration as: - fixed and variable wages, including; - remuneration for achieving certain results; - remuneration with shares of the company; - bonuses; - deferred or allotted shares; - bonuses or incentive payments when hiring; - payments upon the termination of employment; - return of the remuneration received; - pension benefits, including the difference between pension plans and contribution rates for members of the highest corporate governance body, senior executives and all other employees. - explanation how the performance assessment criteria specified in the remuneration rules are correlated with the economic, environmental and social objectives of the highest corporate governance body and senior executives	Partial	Corporate Governance and Authorized Capital, page 112	Remuneration with the company's shares is not a common practice. Without specifying payments upon the termination of employment; return of the remuneration received; pension benefits. Without explaining how the performance assessment criteria are correlated with the economic, environmental and social objectives of the highest corporate governance body and senior executives
Ethics and Due Diligence					
38.	4.56.	Values, principles, standards and rules of the company's conduct, such as codes of conduct and ethical codes	Full	Mission, Strategic Objectives and Development Prospects, page 30	
Category "Economic"					
Aspect "Economic Performance"					
39.	G4-EC1	Created and distributed direct economic value	Full	Analysis of the Financial Standing and the Financial and Economic Performance, page 48	
40.	G4-EC2	Risks and opportunities for the company arising out of the climate change	-	-	Information was not included in the Report
41.	G4-EC3	Security of the company's obligations related to pension plans with fixed benefits	-	-	Information was not included in the Report
42.	G4-EC4	Financial assistance received from the state	Full	Appendix 1 (to the Russian version of the Annual Report) - RAS Annual Accounting Statements for 2017 and Audit Report	
Aspect "Market Presence"					

No.	Indicator Index	Indicator Name	Disclosure	Provision in the Report (page)	Comments
43.	G4-EC5	Ratio of the standard wage of entry-level employees of different gender to the established minimum wage in significant regions of the company's activities	-	-	Information was not included in the Report
44.	G4-EC6	Share of senior executives in significant regions of the company's activities hired from among the local population	-	-	Information was not included in the Report
Aspect "Indirect Economic Impacts"					
45.	G4-EC7	Development and impact of investment in the infrastructure and services	Partial	Investment Activities and Capital Construction, page 79	Without specifying the impact on gratuitous services
46.	G4-EC8	Significant indirect economic impacts, including the area of influence	Partial	Business Model and Position in the Industry, page 18	Does not contain a textual description of indirect economic impacts
Aspect "Procurement Practices"					
47.	G4-EC9	Share of expenses for local suppliers in significant regions of activity	-	-	Information was not included in the Report
Category "Ecological"					
Aspect "Materials"					
48.	G4-EN1	Consumed materials by weight or volume	Full	Production Report, page 63	
49.	G4-EN2	Share of materials being recycled or reused wastes	-	-	Information was not included in the Report
Aspect "Power"					
50.	G4-EN4	Power consumption outside the company	-	-	Information was not included in the Report
51.	G4-EN5	Power intensity	Full	Production Report, page 63	
52.	G4-EN6	Power consumption reduction	Full	Production Report, page 63	
53.	G4-EN7	Reduction in the need for power to produce goods and services	Full	Production Report, page 63	
Aspect "Water"					
54.	G4-EN8	Total amount of water withdrawn broken down by sources	-	-	Information was not included in the Report
55.	G4-EN9	Sources of water significantly influenced by water withdrawal by the company	-	-	Information was not included in the Report
56.	G4-EN10	Share and total volume of repeatedly used and reused water	-	-	Information was not included in the Report
Aspect "Biodiversity"					
57.	G4-EN11	Production sites owned, leased or managed by the company and located in protected natural areas and areas with high biodiversity value that are outside the protected natural areas or adjacent to such areas	-	-	Information was not included in the Report
58.	G4-EN12	Description of significant impacts of activities, products and services on the biodiversity in protected natural areas and areas with high biodiversity value outside the protected natural areas	-	-	Information was not included in the Report
59.	G4-EN13	Preserved or restored habitats	-	-	Information was not included in the Report

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60.	G4-EN14	Total number of species in IUCN Red List and the national list of protected species whose habitats are in the territory affected by the activities of the company, with a breakdown by type of threats to the species	-	-	Information was not included in the Report
Aspect "Emissions"					
61.	G4-EN19	Reduction in greenhouse gas emissions	-	-	Information was not included in the Report
62.	G4-EN20	Emissions of ozone-depleting substances (ODS)	-	-	Information was not included in the Report
63.	G4-EN21	Emissions of NO _x , SO _x and other significant pollutants into the atmosphere	-	-	Information was not included in the Report
Aspect "Discharges and Wastes"					
64.	G4-EN22	Total volume of discharges, specifying the quality of wastewater and the receiving facility	-	-	Information was not included in the Report
65.	G4-EN23	Total mass of waste by type and treatment method	Full	Environmental Protection, page 96	Volume of waste by hazard class is specified
66.	G4-EN24	Total number and volume of significant spills	-	-	Information was not included in the Report
Aspect "Products and Services"					
67.	G4-EN27	Degree of reduction in the impact of products and services on the environment	-	-	Information was not included in the Report
Aspect "Compliance"					
68.	G4-EN29	Monetary value of significant fines and total number of non-financial sanctions imposed for non-compliance with the environmental laws and regulations	-	-	Information was not included in the Report
Aspect "General Information"					
69.	G4-EN31	Total expenses and investments for environmental protection broken down by types	Full	Environmental Protection, page 96	
Category "Social"					
Practice of labor relations and decent work					
Aspect "Employment Level"					
70.	G4-LA1	Total number and percentage of newly hired employees, as well as employee turnover by age group, gender and region	-	-	Information was not included in the Report
Aspect "Health and Safety at the Workplace"					
71.	G4-LA5	Share of all personnel represented in official joint health and safety committees with the participation of management representatives and employees participating in monitoring and preparation of recommendations for health and safety programs at the workplace	-	-	Information was not included in the Report
72.	G4-LA6	Types and levels of occupational injuries, level of occupational diseases, lost day rate and absentee rate, and total number of work-related deaths broken down by region and gender	Partial	Mission, Strategic Objectives and Development Prospects, page 30	Without specifying the types of occupational injuries, the level of occupational diseases, the lost day rate and the absentee rate
Aspect "Training and Education"					
73.	G4-LA9	Average annual number of hours of training for one employee broken down by gender and personnel categories	-	-	Information was not included in the Report

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Aspect "Diversity and Equal Opportunities"					
74.	G4-LA12	Composition of the management bodies and main categories of the company's personnel, broken down by gender, age group, membership in minority groups and other grounds for diversity	Partial	Corporate Governance and Authorized Capital, page 112	Without breakdown
Aspect "Equal Remuneration for Women and Men"					
75.	G4-LA13	Ratio of the basic salary of men and women, broken down by categories of employees and by significant regions of the company's activities. The remuneration system does not take into account the gender of employees.	-	-	Information was not included in the Report
Human Rights					
Aspect "Investments"					
	G4-HR1				
	G4-HR2				
Aspect "Non-Discrimination"					
76.	G4-HR3	Total number of cases of discrimination and corrective actions taken	-	-	Information was not included in the Report
Aspect "Child Labor"					
77.	G4-HR5	Identified business units and suppliers that have a significant risk of using child labor, and actions taken to eradicate child labor	-	-	Information was not included in the Report
Aspect "Forced and Compulsory Labor"					
78.	G4-HR6	Identified business units and suppliers that have a significant risk of using forced or compulsory labor, as well as actions taken to eradicate all forms of forced and compulsory labor	-	-	Information was not included in the Report
Company					
Aspect "Local Communities"					
79.	G4-SO1	Percentage of business units with implemented programs of communication with local communities, assessment of the impact of activities on local communities and development of local communities	-	-	Information was not included in the Report
80.	G4-SO2	Percentage of business units with significant actual or potential negative impact on local communities	-	-	Information was not included in the Report
Aspect "Corruption Combating"					
81.	G4-SO3	Total number and percentage of business units that were assessed for risks associated with corruption, where significant risks were identified	-	-	Information was not included in the Report
82.	G4-SO4	Information on policies and methods for combating corruption and training on these issues	Full	Anti-Corruption Policy, page 165	
83.	G4-SO5	Confirmed cases of corruption and actions taken	Full	Anti-Corruption Policy, page 165	
Aspect "Obstacle to Competition"					
84.	G4-SO7	Total number of legal actions against the company preventing competition and violating the antimonopoly law and their results	-	-	Information was not included in the Report
85.	G4-PR5	Results of surveys on assessment of the customer satisfaction degree	Full	Customers Communication, page 71	
Power Industry Protocol					
Aspect "General Industry-Specific information"					

No.	Indicator Index	Indicator Name	Disclosure	Provision in the Report (page)	Comments
86.	EU1	Installed capacity broken down by sources of power supply and methods of regulation	Partial	Company Profile, page 11, Tariff Policy, page 57	
87.	EU2	Net power consumption broken down by power supply sources and methods of regulation	-	-	Information was not included in the Report
88.	EU3	Number of personal accounts of household, industrial, institutional and commercial consumers	-	-	Information was not included in the Report
89.	EU4	Length of overground and underground transmission and distribution lines according to the standards	Full	Company Profile, page 10, Information on the Technical Condition of Grids, page 91	
Aspect "Economic Impact"					
90.	EU6	Management method that ensures the operational readiness and reliability of power supplies in the short and long run	Full	Information on the Technical Condition of Grids, page 91	
Aspect "Ecological Impact"					
91.	EU13	Biodiversity of displaced habitats in comparison with the biodiversity of affected areas	-	-	Information was not included in the Report
Aspect "Practice of Labor Relations and Decent Work"					
92.	EU15	Share of employees reaching the retirement age in the next 5-10 years by profession and region	-	-	Information was not included in the Report
Aspect "Responsibility for Products and Services"					
93.	EU21	Emergency planning, action plan and training programs for natural disasters/emergencies and recovery plans	Partial	Information on the Technical Condition of Grids, page 91	
94.	EU25	Number of injuries and deaths involving the company's assets, including court decisions, settlements and cases pending related to diseases	-	-	Information was not included in the Report
95.	EU28	Frequency of power outages	-	-	Information was not included in the Report
96.	EU29	Average duration of power outages	-	-	Information was not included in the Report