

GRI SRS content index ^[102-55]



For the GRI Content Index Service, GRI Services reviewed that the GRI content index is clearly presented and the references for all disclosures included align with the appropriate sections in the body of the report. The service was performed on the English version of the report.

Disclosure number	Disclosure name	Report page, excluded data, note	External assurance
GENERAL DISCLOSURES			
GRI 101: Foundation		3	V
GRI 102: General Disclosures (2016)			
Organizational profile			
102-1	Name of the organization	32, 268	V
102-2	Activities, brands, products, and services	32	V
102-3	Location of headquarters	32, 268	V
102-4	Location of operations	42	V
102-5	Ownership and legal form	188, 268	V
102-6	Markets served	47	V
102-7	Scale of the organization	144	V
102-8	Information on employees and other workers	144, Appendix No. 22	V
102-9	Supply chain	127	V
102-10	Significant changes to the organization and its supply chain	3	V
102-11	Precautionary Principle or approach	The Company uses the precautionary principle, especially in the area of health, safety and environmental impact. This principle is implemented in risk management.	V
102-12	External initiatives	151	V
102-13	Membership of associations	Appendix No. 3	V
Strategy and analysis			
102-14	Statement from senior decision-maker	6	V
102-15	Key impacts, risks, and opportunities	49	V
Ethics and integrity			
102-16	Values, principles, standards, and norms of behavior	182	V
102-17	Mechanisms for advice and concerns about unethical or illegal behavior	228	V
Governance			
102-18	Governance structure	183	V
102-19	Delegating authority	74	V
102-20	Executive-level responsibility for economic, Environmental, and social topics	74	V
102-21	Consulting stakeholders on economic, Environmental, and social topics	85, 256	V
102-22	Composition of the highest governance body and its committees	196	V
102-23	Chair of the highest governance body	196	V
102-24	Nominating and selecting the highest governance body	196	V

Disclosure number	Disclosure name	Report page, excluded data, note	External assurance
102-26	Role of highest governance body in setting purpose, values, and strategy	54	V
102-28	Evaluating the highest governance body's performance	206, 217	V
102-29	Identifying and managing economic, Environmental, and social impacts	236	V
102-30	Effectiveness of risk management processes	231	V
102-31	Review of economic, Environmental, and social topics	Rushydro Group's integrated annual report, including sustainability data, is approved by resolution of the Annual General Shareholders Meeting (and pre-approved by the Board of Directors)	V
102-32	Highest governance body's role in sustainability reporting	Rushydro Group's integrated annual report, including sustainability data, is approved by resolution of the Annual General Shareholders Meeting (and pre-approved by the Board of Directors)	V
102-33	Communicating critical concerns	85, 234, 237	V
102-35	Remuneration policies	243	V
Stakeholder engagement			
102-40	List of stakeholder groups	85	V
102-41	Collective bargaining agreements	154	V
102-42	Identifying and selecting stakeholders	84	V
102-43	Approach to stakeholder engagement	84, 85	V
102-44	Key topics and concerns raised	85, 194	V
Reporting practice			
102-45	Entities included in the consolidated financial statements	3, 254	V
102-46	Defining report content and topic Boundaries	256, Appendix No. 22	V
102-47	List of material topics	258	V
102-48	Restatements of information	3, 92	V
102-49	Changes in reporting	257	V
102-50	Reporting period	Financial year from January 1, 2019 to December 31, 2019	V
102-51	Date of most recent report	April 30, 2019	V
102-52	Reporting cycle	Annual	V
102-53	Contact point for questions regarding the report	268	V
102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI Standards: Core option	V
102-55	GRI content index	259	V
102-56	External assurance	3	V
GRI 103: Management Approach (2016)			
103-1	Explanation of the material topic and its Boundary ¹	256, Appendix No. 22	V

¹ Management Approaches are disclosed on all material topics (Top-25), based on the survey results.

Disclosure number	Disclosure name	Report page, excluded data, note	External assurance
103-2	Management approach, including material topics ¹ :		V
2	Financial and economic performance;	92	
1	Ensuring reliable and safe operation of energy facilities;	119	
7	Modernization of production assets, increase in the efficiency of power and heat generation, grid assets;	117	
9	Development of energy infrastructure in the regions of operation (including construction of generating facilities);	68	
8	Quality of customer service (reliability of electricity and heat supply, development of user services);	115	
12	Renewable energy promotion;	80	
10	Anti-corruption efforts;	224	
13	Water use and discharge;	173	
23	Impact on biodiversity;	176	
21	Greenhouse gas and other air pollutant emissions;	174	
22	Industrial waste management;	176	
5	Occupational health and safety;	155	
19	Human resources management and the promotion of good working conditions;	143	
17	Creation of jobs across our footprint;	144	
20	Staff training and education;	146	
15	Respect for employee rights and compliance with collective bargaining agreements;	154	
16	Social and charitable projects in the regions of operation;	161	
6	Safety of consumers and people in the regions of operation	122	
103-3	Evaluation of the management approach ²	206	V
MATERIAL TOPICS			
GRI 201: Economic performance (2016)			
Material topic name as formulated by RusHydro: 2			
201-1	Direct economic value generated and distributed	95	V
201-3	Defined benefit plan obligations and other retirement plans	152	V
201-4	Financial assistance received from government	94	V
GRI 202: Market presence (2016)			
Material topic name as formulated by RusHydro: 19			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	146	V
GRI 203: Indirect economic impacts (2016)			
Material topic name as formulated by RusHydro: 9, 17, 16			
203-1	Significant indirect economic impacts	161	V
203-2	Infrastructure investments and services supported	68, 164	V
GRI 205: Anti-corruption (2016)			
Material topic name as formulated by RusHydro: 10			
205-2	Communication and training about anti-corruption policies and procedures	226	V
205-3	Confirmed incidents of corruption and actions taken	228	V
GRI 302: Energy (2016)			
302-1	Energy consumption within the organization	172	V
302-3	Energy intensity	172	V
302-4	Reduction of energy consumption	172	V

¹ Here are presented the links to 103-2 management approach disclosures for all material topics that match with the topic-specific GRI Standards. Links to management approach disclosures for additional topics relevant for the RusHydro Group can be found on page 264.

² Management Approaches are disclosed on all material topics (Top-25), based on the survey results.

Disclosure number	Disclosure name	Report page, excluded data, note	External assurance
GRI 303: Water and Effluents (2018)			
Material topic name as formulated by RusHydro: 13			
303-1	Interactions with water as a shared resource	173	
303-2	Management of water discharge-related impacts	173	V
303-3	Water withdrawal	173	V
303-4	Water discharge	173	V
303-5	Water consumption	173	V
GRI 304: Biodiversity (2016)			
Material topic name as formulated by RusHydro: 23			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	176	V
304-2	Significant impacts of activities, products, and services on biodiversity	176	V
304-3	Habitats protected or restored	180	V
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	176	V
GRI 305: Emissions (2016)			
Material topic name as formulated by RusHydro: 21			
305-1	Direct (Scope 1) GHG emissions	174	V
305-2	Energy indirect (Scope 2) GHG emissions	Information unavailable to the lack of centralised records. The Company does not keep record of indirect GHG emissions. The Company will consider the development of automated records system in the next 2-3 years.	V
305-4	GHG emissions intensity	175	V
305-5	Reduction of GHG emissions	In 2019, GHG emissions did not decline y-o-y	V
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	175	V
GRI 306: Effluents and waste (2016)			
Material topic name as formulated by RusHydro: 22			
306-2	Waste by type and disposal method	176	V
306-4	Transport of hazardous waste	The Company is not engaged in imports, exports or recycling of hazardous waste as per annexes I, II, III and VIII to the Basel Convention.	V
306-5	Water bodies affected by water discharges and/or runoff	177	V
GRI 401: Employment (2016)			
Material topic name as formulated by RusHydro: 19			
401-1	New employee hires and employee turnover	145	V
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	151	V
GRI 402: Labor/Management Relations (2016)			
Material topic name as formulated by RusHydro: 19			
402-1	Minimum notice periods regarding operational changes	154	V

Disclosure number	Disclosure name	Report page, excluded data, note	External assurance
GRI 403: Occupational health and safety (2018)			
Material topic name as formulated by RusHydro: 1, 5			
403-1	Worker training on occupational health and safety	155	V
403-2	Hazard identification, risk assessment, and incident investigation	156	V
403-3	The categories of workers at risk of occupational diseases and the number of these workers	155, 156	V
403-4	Promotion of worker health	156	V
403-5	Worker training on occupational health and safety	156, 158	V
403-6	Promotion of worker health	156	V
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	155	
403-9	Work-related injuries	160	V
403-10	Work-related ill health	159	V
GRI 404: Training and Education (2016)			
Material topic name as formulated by RusHydro: 20			
404-1	Average hours of training per year per employee	147	V
404-2	Programs for upgrading employee skills and transition assistance programs	148	V
404-3	Percentage of employees receiving regular performance and career development reviews	150	V
GRI 405: Diversity and Equal Opportunity (2016)			
405-1	Diversity of governance bodies and employees	143, Appendix No. 22	V
GRI 407: Freedom of Association and Collective Bargaining (2016)			
Material topic name as formulated by RusHydro: 15			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	154	V
GRI Electric Utilities Sector Disclosures			
Material topic name as formulated by RusHydro: 7, 9, 8, 12, 23, 19, 6			
EU1	Installed capacity	102	V
EU2	Net supply by primary energy source and by regulatory regime	105	V
EU3	Number of residential, industrial, institutional and commercial customer accounts by regulatory regime	109, 113, 114	V
EU4	Length of overhead and underground transmission and distribution lines by regulatory regime	103, 104	V
EU12	Transmission and distribution losses as a percentage of total energy	104	V
EU13	Biodiversity of offset habitats compared to the biodiversity of the affected areas	178	V
EU15	Percentage of employees eligible to retire in the next 5 and 10 years broken down by job category and by region	144	V
EU22	Number of people economically displaced and compensated, by type of project	70	V
EU23	Programs, including those in partnership with government, to improve or maintain access to electricity and customer support services	72, 105, 111	V

Disclosure number	Disclosure name	Report page, excluded data, note	External assurance
EU25	Number of injuries and fatalities to the public involving company assets, including legal judgments, settlements and pending legal cases of diseases	125	V
EU28	Power outage frequency	122	V
EU29	Average power outage duration	123	V
Specific material topics, relevant for the RusHydro Group			
Tariff regulation in the Far East			
Material topic name as formulated by RusHydro: 4			
103-2	Management approach	111	V
-	Solvency ratio (leverage)	111	V
Increase in the value of RusHydro Group			
Material topic name as formulated by RusHydro: 14			
103-2	Management approach	57	V
-	Market capitalization of the Company	193	V
Ensuring financial strength of RusHydro Group			
Material topic name as formulated by RusHydro: 3			
103-2	Management approach	97	V
-	Solvency ratio (leverage)	97	V
Innovation, research and development			
Material topic name as formulated by RusHydro: 18			
103-2	Management approach	132	V
-	R&D expenses, % of consolidated revenue	132	V
-	Amount spent on the Innovative Development Program	134	V
Efficiency of procurement			
Material topic name as formulated by RusHydro: 25			
103-2	Management approach	126	V
-	Share of procurement through SMEs	130	V
-	Share of procurement through local suppliers	130	V
Legal Compliance with the law			
Material topic name as formulated by RusHydro: 11, 24			
103-2	Management approach	167	V
Additional material topic: Rushydro Group's contribution to low-carbon economy in Russia			
103-2	Management approach	80	V
-	Share of renewables in the total installed capacity	102	V
-	Construction of generation facilities for a low-carbon economy	80, 81	V
-	Savings in potential GHG emissions	81	V