

GRI content index

Statement of use

In this GRI content index, Russian Railways discloses information

for the period from 1 January to 31 December 2023 with reference to the GRI standards

GRI 1 standard used
GRI 1: Foundation 2021

GRI standard	Disclosure	Section name / comments	Report page
GRI 2: General Disclosures 2021	2-1. Organisational details	About the report Company profile Contact details The Company's legal form is an open joint stock company. Under the All-Russian Classifier of Forms of Ownership, the Company is classified under code 12 (in federal ownership).	2, 6, 209
	2-2. Entities included in the organisation's sustainability reporting	About the report The report includes information about operations of Russian Railways unless stated otherwise.	2
	2-3. Reporting period, frequency and contact point	About the report Contact details	2, 209
	2-4. Restatements of information.	The 2022 Russian Railways Sustainable Development Report presented the direct GHG emissions figure as 11.5 mt of CO ₂ , based on the methodology then in use. However, due to the requirement to prepare statutory reporting, in 2023 this indicator was recalculated in line with the national methodology (as per Order No. 371 of the Russian Ministry of Natural Resources and Environment dated 27 May 2022). Consequently, the 2023 Sustainable Development Report revised the 2022 direct GHG emissions figure to 10.6 mt of CO ₂ .	
	2-5. External assurance	About the report Independently verified sustainability indicators Independent Assurance Report	2, 172, 176
	2-6. Activities, value chain and other business relationships	Company profile Business model	6, 8
	2-7. Employees	Personnel structure and turnover All employees of the Company are guaranteed a specific number of working hours and corresponding pay, as outlined in their employment contracts.	86
	2-9. Governance structure and composition	Governance structure of Russian Railways Participation of the Board of Directors in sustainable development management	20, 139
	2-12. Role of the highest governance body in overseeing the management of impacts	Participation of the Board of Directors in sustainable development management	20

GRI standard	Disclosure	Section name / comments	Report page
	2-13. Delegation of responsibility for managing impacts	Participation of the Board of Directors in sustainable development management	20
	2-14. Role of the highest governance body in sustainability reporting	To prepare a sustainable development report, a corporate order containing a list of matters for disclosure is put together and approved inter alia by the Board of Directors before being signed by the First Deputy CEO and Chairman of the Management Board (a member of the Board of Directors). The final version of the report is among others sent to members of the Board of Directors and the CEO – Chairman of the Management Board.	--
	2-15. Conflicts of interest	Conflicts of interest	151
	2-22. Statement on sustainable development strategy	Message from the Chief Executive Officer – Chairman of the Management Board of Russian Railways	4
	2-23. Policy commitments	Environmental Strategy	44
	2-26. Mechanisms for seeking advice and raising concerns	Ethics advice and ethical issue prevention mechanisms Supplier hotline	83, 164
	2-29. Approach to stakeholder engagement	Stakeholder engagement	32
	2-30. Collective bargaining agreements	Collective Bargaining Agreement	96
GRI 3: Material Topics 2021	3-1. Process to determine material topics	Material topics	170
	3-2. List of material topics		
	3-3. Management of material topics	Introduction of state-of-the-art emergency response measures Traffic safety Passengers Freight customers Waste management Labour conditions and occupational safety improvement Anti-corruption Corporate culture Ensuring equal rights for employees Contribution to local communities Protecting public health in the regions of operation Social support Air protection Approach to HR management Energy efficiency Water resources Cooperation with local communities Sustainable financing	55, 59, 61, 64, 75, 82, 84, 96, 114, 119, 120, 122, 127, 130, 132, 146, 148, 156, 158

GRI standard	Disclosure	Section name / comments	Report page
Market presence			
GRI 202: Market Presence 2016	202-1. Ratios of standard entry level wage by gender compared to local minimum wage	Annex to the Social and HR Policy section	91
	202-2. Proportion of senior management hired from the local community	Annex to the Social and HR Policy section	206
Indirect economic impacts			
GRI 203: Indirect Economic Impacts 2016	203-1. Infrastructure investments and services supported	Contribution to local communities	131
	203-2. Significant indirect economic impacts	Contribution to local communities	131
Procurement practices			
GRI 204: Procurement practices 2016	204-1. Proportion of spending on local suppliers	Import substitution	160
Anti-corruption			
GRI 205: Anti-corruption 2016	205-2. Communication and training about anti-corruption policies and procedures	Zero tolerance for corruption Anti-corruption promotion programme	153
	205-3. Confirmed incidents of corruption and actions taken	Anti-Corruption Hotline	152
Taxes			
GRI 207: Tax 2019	207-3. Stakeholder engagement and management of concerns related to tax	Responsible company	155
Energy			
GRI 302: Energy 2016	302-1. Energy consumption within the organisation	Annex to the Energy Efficiency section	190
	302-3. Energy intensity	Energy efficiency Energy intensity of Russian Railways' operations shows the energy efficiency of the Company's works and services related to its ordinary activities. This indicator is calculated as fuel and energy resources consumed by the Company (excluding volumes sold to third-party entities and individuals as fuel for industrial and household needs, and excluding transit of power and heat, including the standardised level of technological losses) divided by the amount of the Company's works and services related to its ordinary activities adjusted to the Company's operational turnover, the key line of activity measured in tonne-kilometres of cargo.	55
Water and effluents			
GRI 303: Water and Effluents 2018	303-2. Management of water discharge-related impacts	Water resources	64
	303-4. Wastewater discharge	Wastewater discharge	65
	303-5. Water consumption	Water consumption	64

GRI standard	Disclosure	Section name / comments	Report page
Biodiversity			
GRI 304: Biodiversity 2016	304-1. Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Russian Railways does not own, lease or manage any operational sites in areas of natural value or specially protected areas.	--
	304-2. Significant impacts of activities, products, and services on biodiversity	Biodiversity conservation No significant direct or indirect impact of Russian Railways on sensitive ecosystems and biodiversity was recorded in the reporting period.	69
	304-3. Habitats protected or restored	Biodiversity conservation	69
	304-4. IUCN Red List species and national conservation list species with habitats in areas affected by operations	Russian Railways does not keep record of the IUCN Red List species and national conservation list species with habitats in areas affected by its operations due to its vast geographical presence.	--
Emissions			
GRI 305: Emissions 2016	305-1. Direct (Scope 1) GHG emissions	GHG emissions	54
	305-2. Energy indirect (Scope 2) GHG emissions	GHG emissions	54
	305-3. Other indirect (Scope 3) GHG emissions	Currently, the Company is implementing a system to track indirect GHG emissions associated with the purchase of construction materials, rolling stock and supplies, as well as any other goods (Scope 3 under the Greenhouse Gas Protocol).	--
	305-4. GHG emissions intensity	GHG emissions	54
	305-5. Reduction of GHG emissions	GHG emissions	54
	305-6. Emissions of ozone-depleting substances (ODS)	The Company does not engage in activities related to emissions of ODS.	--
	305-7. Nitrogen oxides (NO _x), sulphur oxides (SO _x), and other significant air emissions	Air protection Russian Railways emits no persistent organic pollutants (POPs).	59
Waste			
GRI 306: Waste 2020	306-2. Management of significant waste-related impacts	Waste management	61
	306-3. Waste generated	Waste management	61
	306-4. Waste diverted from disposal	Waste management	61
	306-5. Waste directed to disposal	Waste management	61
Employment			
GRI 401: Employment 2016	401-1. New employee hires and employee turnover	Personnel structure and turnover Annex to the Social and HR Policy section	88, 89, 196, 201
	401-2. Benefits provided to full-time employees that are not provided to temporary or part-time employees	Social support of employees Benefits provided to employees do not depend on their status or employment terms.	97
	401-3. Parental leave	Annex to the Social and HR Policy section	89

GRI standard	Disclosure	Section name / comments	Report page	
Labour/management relations				
GRI 402: Labour/Management Relations 2016	402-1. Minimum notice periods regarding operational changes	In line with the Russian Labour Code, the Company notifies employees of significant operational changes. The minimum notice period is at least two months in advance. If a decision to reduce headcount or number of employees may cause large-scale redundancies, the Company notifies the state employment office and the elected body of respective primary trade union organisation at least three months in advance. These provisions are included into the Collective Bargaining Agreement.	--	
Health and safety				
GRI 403: Occupational Health and Safety 2018	403-1. Occupational health and safety management system	Health and safety	108	
	403-2. Hazard identification, risk assessment, and incident investigation	Health and safety	110	
	403-3. Occupational health services	Health and safety	114	
	403-4. Worker participation, consultation, and communication on occupational health and safety	Health and safety	108	
	403-5. Worker training on occupational health and safety	Health and safety Training does not cover employees of contractors.	117	
	403-6. Promotion of worker health	Health and safety The social package does not cover employees of contractors.	116	
	403-9. Work-related injuries	Occupational injuries	111	
	403-10. Work-related ill health	Work-related ill health Russian Railways maintains no records of fatalities from occupational diseases among employees who are not the Company's employees but whose performance and/or workplace is monitored by the Company.	116	
	Training and education			
	GRI 404: Training and Education 2016	404-1. Average hours of training per year per employee	Management and office workers training	96
404-2. Programmes for upgrading employee skills and transition assistance programmes		Personnel onboarding	92, 100	
404-3. Percentage of employees receiving regular performance and career development reviews		Personnel onboarding	92	
Diversity and equal opportunity				
GRI 405: Diversity and Equal Opportunity 2016	405-1. Diversity of governance bodies and employees	Personnel structure and turnover Annex to the Social and HR Policy section	87, 207	

GRI standard	Disclosure	Section name / comments	Report page
Non-discrimination			
GRI 406: Non-discrimination 2016	406-1. Incidents of discrimination and corrective actions taken	Ensuring equal rights for employees Russian Railways has rules in place to ensure non-discriminatory access of customers to transportation services. No incidents of discrimination were recorded in 2023.	84
Child labour			
GRI 408: Child Labour 2016	408-1. Operations and suppliers at significant risk for incidents of child labour	Russian Railways and its suppliers do not use child labour in their operations. No incidents involving the use of child labour were recorded by the Company in 2023.	--
Forced or compulsory labour			
GRI 409: Forced or Compulsory Labour 2016	409-1. Operations and suppliers at significant risk for incidents of forced or compulsory labour	No incidents involving the use of forced or compulsory labour were recorded by the Company in 2023.	--
Rights of Indigenous Peoples			
GRI 411: Rights of Indigenous Peoples	411-1. Incidents of violations involving rights of indigenous peoples	No incidents of violations involving rights of indigenous peoples were recorded by the Company in 2023.	--
Local communities			
GRI 413: Local Communities 2016	413-1. Operations with local community engagement, impact assessments, and development programmes	Partially disclosed. Russian Railways does not evaluate performance related to local community engagement.	--
Public policy			
GRI 415: Public Policy 2016	415-1. Political contributions	Pursuant to its Code of Business Ethics, Russian Railways does not finance or otherwise support any political parties and non-profit organisations engaged in political activities. The Company neither finances nor otherwise supports any individuals, including its employees, engaged in political activities.	--

SASB content index

Topic	SASB code	SASB metric	Metric or section and page of the report	Comments
GHG emissions	TR-RA-110a.1.	Gross global Scope 1 emissions, CO ₂	Climate action – GHG emissions. P. 54	
	TR-RA-110a.2.	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Environmental management – Environmental strategy. P. 44 Climate action – Management approach, Prospects for reducing GHG emissions. P. 50, 51	
	TR-RA-110a.3.	1. Total fuel consumed, J	Annex to the Energy Efficiency section. P. 190	
		2. Percentage renewable, %	0.003	
Air quality	TR-RA-120a.1.	Air emissions of the following pollutants: 1. NO _x (excluding N ₂ O), t; 2. Particulate matter (PM10), t	1. from stationary sources: 3,987.3; from all types of sources: 110,653.5; 2. from stationary sources: 1.9; from all types of sources: 1.9;	NO _x expressed as N ₂ O
Employee health and safety	TR-RA-320a.1.	1. Total recordable incident rate (TRIR)	N/A	
		2. Fatality rate	Health and safety – Occupational injuries. P. 111	
		3. Near miss frequency rate (NMFR)	N/A	The Analysis and Assessment of Occupational Risks section (p. 110) describes the process to assess professional risks and activities to prevent emergencies and mitigate risks
Competitive behaviour	TR-RA-520a.1.	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behaviour regulations	Not disclosed	

Topic	SASB code	SASB metric	Metric or section and page of the report	Comments
Accident and safety management	TR-RA-540a.1	Number of accidents and incidents	Health and safety – Traffic safety, Non-occupational injuries. Traffic safety, Non-occupational injuries. P. 120	
	TR-RA-540a.2	Number of accident releases and nonaccidental releases (NARs)	There were no confirmed accident releases and nonaccidental releases (NARs)	
	TR-RA-540a.3	Number of violations identified by state inspections or audits		
	TR-RA-540a.4	Frequency of internal railway integrity inspections	Railway integrity inspections in 2023 covered the following distances: <ul style="list-style-type: none"> 3,005.7 thousand km using track monitoring equipment, 2,228.6 thousand km using defect detection tools The frequency of inspections is set by Russian Railways' regulations based on the type and functional category of the railway tracks: <ul style="list-style-type: none"> for mobile track monitoring equipment, the inspection frequency is set in the Regulation on the Monitoring of Main and Station Tracks approved by Russian Railways' Order No. 678/r dated 7 April 2017, ranging from once a year to twice a month; for mobile defect detection tools, the inspection frequency is set in the Methodology for Establishing the Frequency of Non-Destructive Testing of Rails Based on the Type and Functional Category of Railway Tracks approved by Russian Railways' Order No. 1067/r dated 21 May 2020, ranging from twice a year to four times a month. 	