

Material topics

GRI GRI 3-1, 3-2

Process to determine material topics

The content of the report was defined in accordance with GRI 2021 using a methodology to assess the Company's impact on economic, environmental, and social aspects.

To that end, a list of economic, environmental, and social aspects was put together.

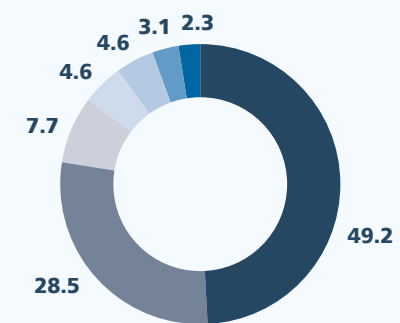
The final list of the most significant topics for the report was compiled based on a survey of a wide range of stakeholders (a sample of 130 respondents).

The list to be assessed by stakeholders included aspects with the strongest impact.

The respondents were asked to rate the importance of each topic on a scale of 1 to 5, with 1 the least important and 5 the most important.

The final list of material topics was based on a ranking of how important the topics were for stakeholders.

Respondents by stakeholder group, %



- Customers
- Employees
- Government authorities
- Shareholders, investors, and rating agencies
- Suppliers, contractors, and business partners
- Local communities
- Banks

Summary of survey results

Introduction of state-of-the-art emergency response measures and railway safety	4.38
Higher quality and responsible provision of services	4.36
Sustainable waste management	4.35
Data security	4.35
Projects to improve labour conditions	4.28
Anti-corruption	4.25
Business ethics and protection of human rights	4.18

Development of infrastructure and social services across the footprint	4.17
Improved quality of employee social support programmes	4.14
Air quality. Projects to reduce pollutant emissions	4.10
Labour market presence and impact on employment	4.08
Projects to improve energy efficiency	4.08
Water management	4.08
Engagement with local communities across the footprint	4.04
Creating conditions to ensure supply chain reliability	4.04
Use of new materials and systems	4.04
Sustainable financing	4.03
Impact on biodiversity	3.98
Programme to improve productivity	3.97
Enhancement of employee training and development programmes	3.96
Introduction of in-house technologies and Russian-made equipment amid sanctions (import substitution)	3.92
Climate change. Projects to reduce GHG emissions	3.92
Long-term projects to develop logistics/transport infrastructure	3.84
Development of tourism programmes within Russia	3.75
Development of programmes to promote a healthy lifestyle	3.71
Introduction of the process approach in the Russian Railways Group management	3.40
Development of corporate volunteering programmes	3.37

List of material topics

The list of material topics included those that ranked highest in terms of importance for stakeholders. As a materiality criterion, the median average stakeholder score over 4.0 was chosen.

In line with stakeholders' priorities, the following material topics were included in the report:

Introduction of state-of-the-art emergency response measures and railway safety	Improved quality of employee social support programmes
Higher quality and responsible provision of services	Air quality. Projects to reduce pollutant emissions
Sustainable waste management	Labour market presence and impact on employment
Data security	Projects to improve energy efficiency
Projects to improve labour conditions	Water management
Anti-corruption	Engagement with local communities across the footprint
Business ethics and protection of human rights	Creating conditions to ensure supply chain reliability
Development of infrastructure and social services across the footprint	Use of new materials and systems
	Sustainable financing