Organisation	En+ Group's role
Energy transition	
UN Energy Compact Initiative	En+ Group was the first Russian company to join the UN Energy Compact, a United Nations initiative on sustainable energy to advance the achievement of SDG 7 (Affordable and Clean Energy). In 2024, En+ Group updated the UN Energy Secretariat on the progress made in implementing the New Energy Programme and the En+ Group's Renewable Energy Certificates project, thus maintaining its membership in the UN Energy Compact initiative.
Hydropower of Russia Association	In January 2024, the assessment system developed by the Association with the active involvement of En+ Group, including the standard "Methodology for assessing the compliance of operating hydropower facilities with sustainable development criteria" operating rules and a compliance mark, were registered as a voluntary certification system with Rosstandart.
Russian Renewable Energy Development Association (RREDA)	In 2024, En+ Group joined the Renewable Energy Development Association to strengthen stakeholder engagement as part of the project to build a wind farm in the Far East. In December, with the support of En+ Group, RREDA published an analytical overview of the BRICS countries' energy sectors "BRICS Fairy Tales about Renewable Energy Sources."
National Association of Raw Materials Recycling	To increase the share of recycling and reuse of waste generated by the Power segment, En+ Group joined the National Association of Raw Materials Recycling.
ESCAP Sustainable Business Network (ESBN)	In 2024, En+ Group became a member of the Circular Economy Task Force and the Energy Task Force at the ESBN, a voluntary business partnership under the auspices of the UN Economic and Social Commission for Asia and the Pacific (ESCAP). The ESCAP position paper: "The Secrets to Unlocking the Next Frontier for a Circular Economy in the Asia-Pacific Region" included the best practices of the En+ Group's Power and Metals segments.

Materiality assessment

GRI 3-1, 2-25

En+ Group assesses materiality based on the GRI standards and its own methodology. The Company's approach to materiality assessment remained unchanged in 2024: En+ Group analyses the context of the Company's operations with the involvement of stakeholders.

In 2024, 103 representatives of various groups of En+ Group's stakeholders took part in the survey.

For more details on the materiality assessment process, see the Appendix 3 Additional ESG Data

GRI 3-2

Based on the survey results, En+ Group specialists formed a ranked list of impacts and grouped them into 18 topics with a breakdown into three priorities.

GRI 2-14

At the final stage, the HSE Committee of the Board of Directors reviewed and approved the final list of material topics disclosed in the 2024 Consolidated Report.

GRI 2-14, 3-1

En+ Group's materiality assessment stages

Stage 1

Identification of the Company's impacts

- Analysis of En+ Group's context by internal experts: business model, Company's strategies, lines of business (bauxite mining, alumina processing, aluminium production, electric and thermal energy), business relations (relationships with partners and within the supply chain)
- Analysis of feedback from stakeholders, their suggestions and comments, including those made through feedback mechanisms
- Benchmarking of impacts and material topics disclosed in the reports of Russian and international metals, mining and energy companies in 2024
- Analysis of the requirements set forth in international industry standards and initiative guidelines

Output

A list of En+ Group's actual and potential positive and negative impacts

Stage 2

Assessment of the significance of impacts

- Determination of the method to incorporate stakeholder views
- conducting a stakeholder survey to identify the most significant positive and negative impacts

Output

A list of impacts ranked by stakeholders

Stage 3

Prioritising and grouping impacts into topics

- Setting a threshold to filter out less significant impacts
- Grouping significant impacts into topics
- Prioritising material topics based on their resulting significance
- Testing material topics against international standards, industry best practices, and guidlines (including in the context of the GRI industry standard for the mining sector GRI 14: Mining Sector 2024)

Output

Significant impacts grouped into topics

Stage 4

Approval of the list of material topics

- adjustment of the priority of topics by the working group preparing the Report
- Review and approval of the final list of material topics by En+ Group's senior management and the HSE Committee of the Board of Directors

Output

A list of approved material topics

Value chain

GRI 2-6, 3-2, 203-2

Value chain stages	Key input	Key output	Key effect	Sustainability risks	Material topics	
General processes of the Company	• Production and distribution infrastructure • Financial capital • Governance system • Royalties	• Financial performance • Taxes • Payments to suppliers • Salaries and social benefits for employees • Skilled employees • Social investments • Affordable heat and electricity for consumers	• Creation of shareholder value • Economic development of the regions of responsibility • Employment stability • Professional development of employees • Regional development • Innovation development	• Sanctions risks • Compliance risks • HR risks • Risks of human rights violations • Risks of negative impact on sustainable development in the supply chain • Information security risks	• Economic performance • Just energy transition and low-carbon products • Sustainable supply chain • Occupational health and safety • Human rights • Diversity and equal opportunity • Employees management and engagement	• Local community engagement • Innovation management • Business ethics • Environmental compliance and the best available technologies (BAT) • Corporate governance
Bauxite mining	• Bauxite reserves • Land resources • Water	• Bauxite • Rehabilitated land • Waste	• Biodiversity impact • Impact on land resources	• Physical climate-related risks • Biodiversity loss risks • OHS risks	• Occupational health and safety • Safe waste management • Biodiversity	• Climate change
Alumina refining	• Bauxite • Caustic soda • Calcium carbonate • Water • Fuel	• Alumina • Air emissions • Greenhouse gas emissions • Waste	• Contribution to climate change • Impact on land resources	• Transition climate-related risks • Environmental risks	• Safe waste management	• Climate change
Heat and electricity generation	**Heat and electricity co-generation (CHP)**					
	• Land resources • Coal • Water	• Heat and electricity • Air emissions • Rehabilitated land	• Contribution to climate change • Air emissions • Impact on land resources	• Transition climate-related risks • Environmental risks	• Air quality • Safe waste management	• Energy management • Climate change
	Electricity generation (HPP)					
	• Water • Land resources	• Electricity • Noise • Water level fluctuations and flood protection	• Biodiversity impact	• Physical climate-related risks • Biodiversity loss risks	• Water and wastewater management • Biodiversity	• Energy management • Climate change
Aluminium production	• Alumina • Energy • Aluminium scrap • Water • Fuel	• Aluminium and its products • Air emissions • Greenhouse gas emissions • Waste • Wastewater	• Contribution to climate change • Water pollution and reduction of water reserves	• Transition climate-related risks • OHS risks • Environmental risks	• Occupational health and safety • Water and wastewater management • Air quality • Safe waste management • Climate change	