

Section	Information / Report section	Page
Social indicators		
Labour practices and decent work performance indicators		
Employment		
3.1.1. Total workforce by region	Appendix to the Our Employees section	242
3.1.2. Employee turnover	Our Employees	132-133
3.1.3. Rate of employee turnover caused by whatever reason	Not applicable	-
Employee/management relations		
3.1.4. Workforce covered under collective bargaining agreements	Not applicable	-
3.1.5. Work-related injury rate	Our Employees	158-159
3.1.6. Number of work-related fatalities	Our Employees	159
3.1.7. Number of occupational diseases	None	-
3.1.8. Time lost to all-cause morbidity	Not applicable	-
3.1.9. Labour safety costs	Not applicable	-
3.1.10. Number of training hours per employee	Our Employees	137
3.1.11. Training costs	Not applicable	-
3.1.12. Women's participation in management bodies	Our Employees	147
Human rights performance indicators		
Non-discrimination		
3.2.1. Labour disputes	Responsible Business	64-65
3.2.2. Incidents of discrimination	Responsible Business Our Employees	64-65, 147-149
3.2.3. Incidents affecting the rights of indigenous minorities	Not applicable	-
Community relations performance indicators		
Community		
3.3.1. Interaction with government authorities on socially significant matters (social and economic development in the regions of operation)	Engaging with Local Communities	118-123
3.3.2. Interaction with non-profit and non-governmental organisations on socially significant matters	Engaging with Local Communities	118-123
3.3.3. Assessment of contribution to the social and economic development of local communities	Engaging with Local Communities	114-115
Public policy		
3.3.4. Participation in external initiatives, including in public policy development	Not applicable	-
3.3.5. Participation in non-profit (e.g., sectoral) organisations and/or national and international organisations that are aligned with the company's interests	Responsible Business Corporate Governance Engaging with Local Communities	80, 101, 116-123, 183, 208
Product responsibility performance indicators		
Product and service labelling		
3.4.1. Information and labelling	Sustainable Sourcing	51
3.4.2. Product quality assurance	Sustainable Sourcing	48-51

Assessment of compliance with ISO 26000-2012 principles

Self-assessment of the Magnit Group's compliance with the Principles of Social Responsibility under GOST R ISO 26000-2012 Guidance on Social Responsibility

Principle	Compliance	Comment	Report section
Principle 1: an organisation should be accountable for its impacts on society, the economy, and the environment	Complied with	The Magnit Group's Sustainability Report discloses what the Group did in the reporting year to reduce negative impacts and enhance positive ones on society, the economy, and the environment.	
Principle 2: an organisation should be transparent in its decisions and activities that affect society and the environment	Complied with	The Magnit Group's Sustainability Report and the Annual Report disclose the policies, decisions and activities for which the Group is responsible in a clear, accurate and complete manner and to a reasonable and sufficient degree, including their known and likely impacts on society and the environment, specifically:	
		the purpose and nature of its activities	Company Overview section of the Sustainability Report for 2022, p. 6
		the identity of any controlling interest in the activity of the Group	Corporate Governance section of the Annual Report for 2022, p. 164
		the manner in which its decisions are made, implemented and reviewed, including the definition of the roles, responsibilities, accountabilities and authorities across the different functions in the Group	Sustainability Management section of the Sustainability Report for 2022, p. 18 Corporate Governance section of the Annual Report for 2022, p. 164
		standards and criteria against which the Group evaluates its own performance relating to social responsibility	About this Report section of the Sustainability Report for 2022, p. 200 Compliance with non-financial Reporting Standards and Recommendations Index Appendix to the Sustainability Report for 2022, p. 205
		its performance on relevant and significant issues of social responsibility	Sustainability Management section of the Sustainability Report for 2022, p. 18 Compliance with non-financial Reporting Standards and Recommendations Index Appendix to the Sustainability Report for 2022, p. 205
		the sources, amounts and application of its funds	Information is disclosed throughout both Reports for 2022. ¹

¹ In accordance with Principle 2 under GOST R ISO 26000-2012, the principle of transparency does not require that proprietary information be made public, nor does it involve providing information that is privileged or that would breach legal, commercial, security or personal privacy obligations.

Principle	Compliance	Comment	Report section
		the known and likely impacts of its decisions and activities on its stakeholders, society, the economy and the environment	Information is disclosed throughout the Sustainability Report for 2022 ¹
		its stakeholders and the criteria and procedures used to identify, select and engage them	2022 Stakeholder Engagement Appendix to the Sustainability Report for 2022, p. 234 About this Report Appendix to the Sustainability Report for 2022, p. 200
Principle 3: an organisation should behave ethically	Complied with	The Magnit Group adheres to the high legal, ethical and moral standards set out in its Business Ethics Code, best Russian and international practices of business conduct, corporate governance and relationships with employees and other stakeholders.	Corporate Governance section of the Sustainability Report for 2022, p. 164
Principle 4: an organisation should respect, consider and respond to the interests of its stakeholders	Complied with	The Magnit Group engages with stakeholders and considers their rights and interests in the course of its activities.	2022 Stakeholder Engagement Appendix to the Sustainability Report for 2022, p. 234
Principle 5: an organisation should accept that respecting the rule of law is mandatory	Complied with	The Magnit Group complies with legal requirements in all jurisdictions in which it operates and regularly reviews its compliance with applicable laws and regulations.	Sustainability Management section of the Sustainability Report for 2022, p. 18 Corporate Governance section of the Sustainability Report for 2022, p. 164
Principle 6: an organisation should respect international standards of conduct, while adhering to respect for the rule of law	Complied with	The Magnit Group abides by international standards of conduct, while adhering to respect for the rule of law, and avoids being complicit in the activities of any organisations that are not consistent with international standards of conduct.	Sustainability Management section of the Sustainability Report for 2022, p. 18 Corporate Governance section of the Sustainability Report for 2022, p. 164
Principle 7: an organisation should respect human rights and recognise both their importance and universal validity	Complied with	Guided by generally accepted practices in protecting human rights and freedoms, the Magnit Group does its best to comply with applicable standards and requirements.	Responsible Business section of the Sustainability Report for 2022, p. 62

¹ In accordance with Principle 2 under GOST R ISO 26000-2012, the principle of transparency does not require that proprietary information be made public, nor does it involve providing information that is privileged or that would breach legal, commercial, security or personal privacy obligations.

Self-assessment of the Magnit Group's compliance with GOST R ISO 26000-2012 Guidance on Social Responsibility in reporting on sustainable development (Clause 5.3; Box 15 in Clause 7.5.4; Clause 7.6.2)²

Requirement/recommendation	Compliance	Comment	Report section
Stakeholder identification and engagement are central to addressing an organisation's social responsibility	Complied with	The Magnit Group's Sustainability Report contains a list of stakeholders and describes stakeholder engagement	2022 Stakeholder Engagement Appendix to the Sustainability Report for 2022, p. 234
Stakeholder engagement involves dialogue between the organisation and one or more of its stakeholders	Complied with	The Magnit Group's Sustainability Report describes stakeholder engagement	2022 Stakeholder Engagement Appendix to the Sustainability Report for 2022, p. 234
An organisation should, at appropriate intervals, report about its performance on social responsibility to the stakeholders affected	Complied with	The Group's sustainability reports are made available to everyone annually on its website	https://www.magnit.com/en/shareholders-and-investors/results-and-reports/#tabs-reports-type-1
In reporting to its stakeholders, an organisation should include information about its objectives and performance on the core subjects and relevant issues of social responsibility. It should describe how and when stakeholders have been involved in the organisation's reporting on social responsibility	Complied with	The Report describes how material topics are identified involving stakeholders	About this Report Appendix to the Sustainability Report for 2022, p. 200
The scope and scale of an organisation's report should be appropriate for the size and nature of the organisation;	Complied with	The Report covers companies within the Magnit Group and sustainability activities across all three aspects (Environmental, Social, Governance)	
The report should describe how the organisation decided upon the issues covered and the way those issues would be addressed	Complied with	The Report describes how the Group mitigates its impacts	
The report should present the organisation's goals, operational performance, products and services in the context of sustainable development	Complied with	The Report includes strategic sustainability goals and presents the reporting year's progress against them	Sustainability Management section of the Sustainability Report for 2022, p. 18
Additional information on reporting on social responsibility can be obtained from the initiatives and tools on reporting – at global, national or sector-specific level	Complied with	The Report complies with global sustainability standards (GRI, SASB, TCFD)	Compliance with ESG Reporting Standards and Recommendations Index Appendix to the Sustainability Report for 2022, p. 205
Making reports about performance on social responsibility comparable both over time [to each other] and with reports produced by peer organisations	Complied with	The Report is comparable to the Group's reports for previous years and peer disclosures	

² Clause 5.3; Box 15 in Clause 7.5.4; Clause 7.6.2.

Requirement/recommendation	Compliance	Comment	Report section
A brief explanation of why topics omitted from reports are not covered, to show that the organisation has made an effort to cover all significant matters	Complied with	The Report explains the changes and omissions made	About this Report Appendix to the Sustainability Report for 2022, p. 200
Using a rigorous and responsible process of verification, in which the data and information are traced back to a reliable source to verify accuracy of that data and information	Complied with	Source data are collected at relevant units and verified first by their respective heads and then by the Report's team. Once a draft version of the Report is available, the unit heads verify the data again	
Publishing a statement attesting to the verification as part of the report	Complied with	The Report features an official statement that it was approved by the Group's governing bodies	About this Report Appendix to the Sustainability Report for 2022, p. 200
Making use of stakeholder groups to provide a determination that the report reflects the relevant and significant issues for the organisation, that it is responsive to the needs of stakeholders, and that it provides complete coverage of the issues addressed	Complied with	In the reporting year, the Magnit Group surveyed stakeholders regarding their assessment of the Group's impact on economic, environmental and social matters, analysed their responses and identified material topics that were later included in the Group's Sustainability Report for 2022	About this Report Appendix to the Sustainability Report for 2022, p. 200
Taking extra steps to be transparent by providing information of a [kind] and in a form that can be easily verified	Complied with	The Report includes references to data sources	
Reporting conformance to the reporting guidelines of an external organisation	Complied with	The Report takes into account the GRI, SASB and TCFD standards	Compliance with non-financial Reporting Standards and Recommendations Index Appendix, p. 205

Board of Directors' assessment of compliance with requirements of the Bank of Russia relating to non-financial reporting and ESG factors

Topic	Requirement	Complied with	Section of the Sustainability Report
Anti-corruption	Material information on how the Company manages activities to take action against corruption, commercial bribery and bribery of foreign public officials, as well as on incidents within the Company related to corruption, commercial bribery and bribery of foreign public officials	Yes	Corporate governance
	Disclosure of information on activities aimed at addressing corruption, commercial bribery and bribery of foreign public officials, decisions made as part of said activities, management tools used and resources allocated to said activities	Yes	Corporate governance
	Explanation as to the Company's assessment of the effectiveness of its policy against corruption, commercial bribery and bribery of foreign public officials, measures it takes to prevent, rectify or mitigate the negative impact of said factors, the procedure for monitoring the effectiveness and exchanging information on this matter both within the organisation and with external counterparties	Yes	Corporate governance
	Anti-corruption policy, procedures and standards	Yes	Corporate governance
	Criteria used in assessing corruption risks	Yes	Corporate governance
	Internal control procedures and resources allocated for the purposes of preventing corruption, commercial bribery and bribery of foreign public officials	Yes	Corporate governance
	Share of employees that underwent training on how to address corruption, commercial bribery and bribery of foreign public officials	Yes	Corporate governance
	Using mechanisms of anonymous reporting of potential violations and hotlines on violations of internal policies and procedures and legislative requirements	Yes	Corporate governance
	Number of existing or completed litigations related to corruption and bribery	No data available	-
	Corporate Governance Code recommended by the Bank of Russia for joint-stock companies whose securities have been admitted to trading in organised markets (CGC)	Statement of the joint-stock company's board of directors on compliance with corporate governance principles set out in the Corporate Governance Code, or description of principles and brief explanation of the extent of non-compliance if such principles are not complied with by the joint-stock company or complied with in part	Yes