

- Guidelines on sustainable development reporting of the international organization Global Reporting Initiative (Global Reporting Initiative, GRI version G4);
- International Integrated Reporting Framework (IIRC);
- ISO 26000:2010 Guidance on social responsibility, etc.



The Company has approved internal documents: Standard and Regulation for the Annual Public Reporting



2.1.3. A PROCESS FOR DEFINITION OF CONTENT AND PREPARATION OF THE REPORT

The Strategic Development Department is the initiator and organizer of the Report preparation process in the Company.

The first stage is preparation of the Report Concept, including:

- analysis of stakeholder proposals and comments made during the previous reporting campaign;
- updating the methodological framework based on the applicable requirements;
- analysis of the world's best public reporting practices.



The second stage is the analysis of a list of aspects of the activities approved in the Atomenergomash Performance Indicators System in respect of the key events of the reporting year as well as potential or existing impacts on the key stakeholder groups. .



The third stage is a survey of members of the Public Reporting Committee that includes representatives of all Departments of the Company covering respective areas of activity.



The survey results are applied to a map of significant aspects which is included in the Report Concept. A prepared draft Report Concept is presented at a meeting of the Atomenergomash Public Reporting Committee,

and, after approval by the Committee, is presented to the stakeholders in a public dialogue.

As part of the dialogue, stakeholders undergo a survey. The questionnaire provides for selecting from a full list, the aspects which should be first of all shown in the Report according to the stakeholders' opinion. The survey results refine every aspect's position on the horizontal axis (influence on stakeholder assessment). This not only makes it possible to take into account but also illustrate the opinions and requirements of stakeholders.

In addition, the Concept represents the central topics with a focus on their characterization. In this Report, the two central topics selected based on the key events of 2013 are associated with each other:

In accordance with GRI G4, the boundaries for information disclosure were defined separately for each aspect. To this end, for some of the indicators, the scope of the key SASC was changed:

1. Due to changes in the OJSC Atomenergomash management profile, OJSC DEZ was excluded from the perimeter.
2. For some of the aspects, the perimeter was enlarged. For data comparability in relation to disclosure of the indicators for such aspects, data for previous years are presented in a comparable format and in the form of a SASC breakdown.
3. For some aspects, the perimeter was reduced due to the companies, for which these aspects are not material and their data have little impact on the total performance figures.

The consolidated financial reporting profile is presented in Appendix 2 (aspect No.1). Based on the results of the material aspects analysis performed by the Company, the information disclosure boundaries will not cover companies outside the Division¹.



1 UPDATES

2 PERFORMANCE INDICATORS SYSTEM

3 MATERIALITY CRITERIA

¹ Suppliers providing more than 5% of the purchases or which have major impact on the Company in terms of significant aspects were not identified.

MAP OF MATERIAL ASPECTS

GRI 4.19

- Priority raised based on the public dialogue results
- Priority confirmed based on the public dialogue results
- Priority lowered based on the public dialogue results

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- Detailed disclosure
- Sufficient disclosure (GRI, core level)
- Brief comment

Aspects included in the "green" zone

- 4 14 15 16 18 19 20 21 22 27
 28 29 35 36 37 38 39 40 41 42
 43 44 45 46 47 48 49 51 54 61

