

Revised version of the document approved
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Corporation Rosatom
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UNIFORM INDUSTRY-WIDE POLICY
of State Atomic Energy Corporation Rosatom on Public Reporting

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1. Purpose and Scope

1.1. The Uniform Industry-Wide Policy of State Atomic Energy Corporation Rosatom on Public Reporting (hereinafter referred to as the Corporation or ROSATOM and the Policy respectively) defines the goals of ROSATOM and its organizations in the sphere of public reporting, sets out public reporting principles and requirements and establishes responsibility for the implementation of the Policy.

1.2. This Policy has been adopted in order to:

Ensure that the operations of ROSATOM and its organizations are publicly acceptable;

Demonstrate commitment to the principles and values of sustainable development;

Enable consistent positioning of ROSATOM and its organizations;

Make ROSATOM more transparent and more competitive on the Russian and global markets;

Reduce reputational risks;

Make ROSATOM's organizations more attractive to investors.

The Policy provides a basis for the development of local regulations governing the public reporting system.

1.3. This Policy governs the following processes:

Development of the Corporation's public reporting system, which enables systematic preparation of public reports of appropriate quality;

Systematic disclosure of information concerning the operations of ROSATOM and its organizations in public reports, including the necessary stakeholder engagement measures;

Ensuring the reliability of information concerning the operations of ROSATOM's organizations that is required for the preparation of ROSATOM's public reports.

1.4. The Policy has been developed in accordance with the laws of the Russian Federation governing information disclosure by state-owned corporations and joint-stock companies and with the laws imposing requirements for the protection of information constituting state secrets and trade secrets, as well as other restricted information.

1.5. The Policy applies to the Corporation and organizations involved in the preparation of its public reports.

The Policy shall be made available to the general public and shall be posted on ROSATOM's official website after the exchange of information is authorized under the established procedure.

1.6. The Director of ROSATOM's Communications Department is responsible for updating the Policy and monitoring compliance with it in accordance with the requirements of the Regulations on the System of Regulatory Documents of ROSATOM.

2. Abbreviations

The following abbreviations are used for the purposes of this Policy:

Abbreviation	Definition
Public reporting system	A set of elements ensuring a high quality of public reports and enabling their regular preparation, including local regulations on public reporting, development of employees' competences required for the preparation of reporting materials, methodological support and training, and stakeholder engagement mechanisms
Reporting materials	Information provided by ROSATOM's organizations for ROSATOM's public reports

3. Public Reporting Principles

To achieve the above goals, the Corporation shall ensure that:

3.1 Material information is provided to stakeholders to the extent that enables them to gain an insight into the Corporation's performance in the reporting period, its plans and intentions, existing issues and mechanisms for addressing them, without trying to avoid the disclosure of negative information. Information disclosures in public reports shall cover not only financial and economic performance, but also other socially important aspects of ROSATOM's business in the context of sustainable development. Preparation of ROSATOM's public annual report must involve the use of public reporting indicators reflecting the organization's performance in its core business areas and in the sphere of sustainable development.

3.2. Information is reliable, and its reliability is confirmed through internal and external audit procedures.

3.3. Past, present and projected future performance, as well as different thematic blocks within the report and other corporate sources of information are interconnected (through the use of footnotes, external links and cross-references, etc.).

3.4. ROSATOM's performance can be benchmarked against that of other organizations (including on the international level), and changes in performance indicators are assessed over a period of three years or more.

3.5. Russian guidelines and international standards in the sphere of corporate reporting are used.

3.6. Stakeholder representatives are engaged in the public reporting process.

4. Public Reporting Requirements

4.1. Public reports:

Public annual report of the Corporation: a report that contains all material information about the Corporation's strategy, corporate governance, performance and future prospects and is available to an unlimited number of stakeholders. It shall be posted on ROSATOM's official website after the exchange of information is authorized under the established procedure;

Public annual report of JSC Atomenergoprom: a report that is prepared based on reporting materials comprising ROSATOM's public report and consolidates information on the performance of the civilian segment of the Russian nuclear industry. It shall be

posted on the official website of JSC Atomenergoprom after the exchange of information is authorized under the established procedure;

Booklet about the Corporation's business: a brochure presenting key achievements and operating results. It shall be posted on ROSATOM's official website after the exchange of information is authorized under the established procedure.

4.2. The public annual report of the Corporation shall be prepared in accordance with the requirements of the Conceptual Framework for the Development of Public Non-Financial Reporting in Russia, the International Integrated Reporting Framework, the Global Reporting Initiative (GRI) Sustainability Reporting Standards, the AA1000 AccountAbility Standards, individual requirements for the disclosure of non-financial information based on the recommendations of the Russian Union of Industrialists and Entrepreneurs for the use of basic performance indicators in corporate non-financial reports, as well as the requirements of ROSATOM's local regulations on public reporting and requirements for information disclosure related to special features of the Corporation's business stemming from the nature of the industry.

4.3. The Corporation undertakes to:

Prepare its reports in an integrated format;

Carry out a materiality assessment on an annual basis in accordance with paragraphs 3.18 – 3.29 of the International Integrated Reporting Framework (the International <IR> Framework) and the recommendations provided in GRI Standard 101;

Hold at least two dialogues as part of engagement with key stakeholders, including public consultations on the draft public annual report, in accordance with the AA1000SES Standard. The events shall be led by an independent moderator holding a certificate from international organizations: AccountAbility and/or the Global Reporting Initiative;

Following the dialogues, assume the obligation to comply with stakeholders' requests and provide stakeholders with a report on the fulfilment of the obligations in the following reporting period;

Carry out a regular assessment of the quality of public reports (expert reviews, surveys, Russian and international contests of public annual reports, communication with the expert community, etc.);

Post its reports on ROSATOM's website.

4.4. The reliability of information contained in ROSATOM's public annual report shall be confirmed by:

An auditing organization which certifies annual financial statements;

An auditing organization which certifies annual non-financial reports.

4.5. ROSATOM's organizations shall prepare reporting materials in accordance with the Public Reporting Standard of ROSATOM and the procedure for the exchange of information established in the organizations.

4.6. When preparing its public reports, the Corporation shall ensure the protection of information constituting state secrets and trade secrets, as well as other restricted information in accordance with the laws of the Russian Federation and the procedure for the exchange of information established in the Corporation.

5. Allocation of Responsibility for the Implementation of the Policy

5.1. In the course of implementation of the Policy, the Corporation shall:

Develop and approve regulatory documents on public reporting;

Prepare public reports;

Monitor the quality of reporting materials provided by ROSATOM's organizations;

Facilitate the adoption of new standards and practices that help to improve the quality of the Corporation's public reports.

5.2. Organizations involved in the preparation of reporting materials shall:

Establish responsibility for the preparation of reporting materials and ensure that the relevant competences required for their preparation are acquired and maintained;

Provide reporting materials required for the preparation of ROSATOM's public reports;

Monitor the quality of reporting materials provided to ROSATOM.

6. References to Rules and Regulations

This Policy has been developed in accordance with the following documents:

6.1. Federal Law No. 317-FZ on State Atomic Energy Corporation Rosatom dated December 1, 2007.

6.2. Decree No. 876-r of the Government of the Russian Federation on the Approval of the Conceptual Framework for the Development of Public Non-Financial Reporting dated May 5, 2017.

6.3. Recommendations of the Russian Union of Industrialists and Entrepreneurs (RSPP) for Use in Governance Practice and Corporate Non-Financial Reporting (basic performance indicators).

6.4. The AA1000 AccountAbility Standards.

6.5. The Global Reporting Initiative (GRI) Sustainability Reporting Standards.

6.6. The International Integrated Reporting Framework (the International <IR> Framework).

6.7. The 2030 Agenda for Sustainable Development of the UN (target 6 'Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle' forming part of Sustainable Development Goal 12 'Ensure sustainable consumption and production patterns').