

GRI CONTENT INDEX

Indicator	Definition	Report section / notes	Annual Report page
General disclosures			
102-1	<ul style="list-style-type: none"> Name of the organisation 	<ul style="list-style-type: none"> Corporate Structure 	p.241
102-2	<ul style="list-style-type: none"> Activities, brands, products, and services 	<ul style="list-style-type: none"> At a Glance Operational Performance 	p.4 p.32-37
102-3	<ul style="list-style-type: none"> Location of headquarters 	<ul style="list-style-type: none"> Key Contacts 	p.249
102-4	<ul style="list-style-type: none"> Location of operations Number of countries where the organisation operates 	<ul style="list-style-type: none"> At a Glance Market Review 	p.4 p.24-25
102-5	<ul style="list-style-type: none"> Ownership and legal form 	<ul style="list-style-type: none"> Corporate Structure 	p.241
102-6	<ul style="list-style-type: none"> Markets served 	<ul style="list-style-type: none"> Market Review Operational Performance 	p.24 p.32-37
102-7	<ul style="list-style-type: none"> Scale of the organisation 	<ul style="list-style-type: none"> Operational Performance Financial Review 	p.32-37 p.40
102-8	<ul style="list-style-type: none"> Information on employees and other workers 	<ul style="list-style-type: none"> Corporate Social Responsibility 	p.63-64
102-9	<ul style="list-style-type: none"> Supply chain 	<ul style="list-style-type: none"> Operational Performance 	p.36
102-10	<ul style="list-style-type: none"> Significant changes to the organisation and its supply chain 	<ul style="list-style-type: none"> No significant changes in the supply chain 	
102-11	<ul style="list-style-type: none"> Precautionary Principle or approach 	<ul style="list-style-type: none"> The Group does not explicitly use the precautionary principle 	
102-12	<ul style="list-style-type: none"> External initiatives A list of externally developed economic, environmental and social charters, principles or other initiatives to which the organisation subscribes or which it endorses 	<ul style="list-style-type: none"> The Group does not have membership in external initiatives 	
102-13	<ul style="list-style-type: none"> Membership of associations A list of the main memberships of industry or other associations, and national or international advocacy organisations 	<ul style="list-style-type: none"> Corporate Social Responsibility Union of Railway Transport Operators – SOZHT (<i>AO New Forwarding Company</i>) Council of Russian Transport Workers – STR (<i>AO New Forwarding Company</i>) Railway Engineering Association – OPZHT (<i>AO Ural Wagonrepair Company</i>) Estonian Chamber of Commerce and Industry (<i>AS Spacecom (Estonia) and AS Spacecom Trans (Estonia)</i>) 	p.61
102-14	<ul style="list-style-type: none"> Statement from senior decision-maker 	<ul style="list-style-type: none"> Chairman’s Statement Chief Executive Officer’s Review 	p.14-16 p.20-23
102-15	<ul style="list-style-type: none"> Key impacts, risks opportunities 	<ul style="list-style-type: none"> Risk Management Corporate Social Responsibility 	p.57 p.63
102-16	<ul style="list-style-type: none"> Values, principles, standards and norms of behaviour 	<ul style="list-style-type: none"> Corporate Social Responsibility 	p.62
102-18	<ul style="list-style-type: none"> Governance structure 	<ul style="list-style-type: none"> Board of Directors, Executive Management 	p.70-75
102-35	<ul style="list-style-type: none"> Remuneration policies 	<ul style="list-style-type: none"> Corporate Governance – Remuneration of the Board of Directors and management 	p.81
102-40	<ul style="list-style-type: none"> List of stakeholder groups 	<ul style="list-style-type: none"> Corporate Social Responsibility 	p.60-61
102-41	<ul style="list-style-type: none"> Collective bargaining agreements 	<ul style="list-style-type: none"> As at 31 December 2018, 51% of total employees in OOO BaltTransServis were covered by collective bargaining agreements. In other Group subsidiaries there were no collective bargaining agreements. 	
102-42	<ul style="list-style-type: none"> Identifying and selecting stakeholders with whom to engage 	<ul style="list-style-type: none"> Corporate Social Responsibility 	p.60-61

Indicator	Definition	Report section / notes	Annual Report page
General disclosures continued			
102-43	<ul style="list-style-type: none"> The organisation’s approach to stakeholder engagement 	<ul style="list-style-type: none"> Corporate Social Responsibility 	p.60-61
102-44	<ul style="list-style-type: none"> Key topics and concerns that have been raised through stakeholder engagement 	<ul style="list-style-type: none"> Corporate Social Responsibility 	p.60-61
102-45	<ul style="list-style-type: none"> Entities included in the consolidated financial statements 	<ul style="list-style-type: none"> Notes to the Consolidated Financial Statements 	p.154
102-46	<ul style="list-style-type: none"> Defining report content and topic boundaries 	<ul style="list-style-type: none"> Corporate Social Responsibility 	p.60
102-47	<ul style="list-style-type: none"> List of the material topics 	<ul style="list-style-type: none"> Corporate Social Responsibility 	p.60
102-48	<ul style="list-style-type: none"> Restatements of information given in previous reports 	<ul style="list-style-type: none"> This is the second time the Group has published a Corporate Social Responsibility section in the Annual Report. No restatements of information provided in the previous report were made 	
102-49	<ul style="list-style-type: none"> Significant changes from previous reporting periods in the list of material topics and topic boundaries 	<ul style="list-style-type: none"> No significant changes 	
102-50	<ul style="list-style-type: none"> Reporting period 	<ul style="list-style-type: none"> Calendar year 2018 	
102-51	<ul style="list-style-type: none"> Date of most recent report 	<ul style="list-style-type: none"> April 2017 	
102-52	<ul style="list-style-type: none"> Reporting cycle 	<ul style="list-style-type: none"> Annual 	
102-53	<ul style="list-style-type: none"> Contact point for questions regarding the report 	<ul style="list-style-type: none"> Investor Relations Phone: +357 25 328 860 Email: irteam@globaltrans.com 	
102-54	<ul style="list-style-type: none"> Claims of reporting in accordance with the GRI standards 	<ul style="list-style-type: none"> The Corporate Social Responsibility Report was prepared in accordance with the GRI Standards – core option 	
102-55	<ul style="list-style-type: none"> GRI content index 	<ul style="list-style-type: none"> GRI content index 	p.250-252
102-56	<ul style="list-style-type: none"> External assurance 	<ul style="list-style-type: none"> External assurance for the Group’s Corporate Social Responsibility section was not conducted in the reporting period 	
Management			
103-1	<ul style="list-style-type: none"> Explanation of the material topic and its boundary 	<ul style="list-style-type: none"> Corporate Social Responsibility 	p.60-67
103-2	<ul style="list-style-type: none"> The management approach and its components 	<ul style="list-style-type: none"> Corporate Social Responsibility 	p.60-67
103-3	<ul style="list-style-type: none"> Evaluation of the management approach 	<ul style="list-style-type: none"> Corporate Social Responsibility 	p.60-67
Economic impact			
Economic performance			
201-1	<ul style="list-style-type: none"> Direct economic value generated and distributed 	<ul style="list-style-type: none"> Financial Review Corporate Social Responsibility 	p.38-52 p.67
Indirect economic impacts			
203-2	<ul style="list-style-type: none"> Significant indirect economic impacts 	<ul style="list-style-type: none"> Corporate Social Responsibility 	p.67
Anti-corruption			
205-3	<ul style="list-style-type: none"> Confirmed incidents of corruption and actions taken 	<ul style="list-style-type: none"> Corporate Social Responsibility 	p.62

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continued

Indicator	Definition	Report section / notes	Annual Report page
Environmental impact			
Materials			
301-1	<ul style="list-style-type: none"> Materials used by weight or volume 	<ul style="list-style-type: none"> Corporate Social Responsibility 	p.66
301-2	<ul style="list-style-type: none"> Recycled input materials used 	<ul style="list-style-type: none"> Corporate Social Responsibility 	p.66
Energy			
302-1	<ul style="list-style-type: none"> Energy consumption within the organisation 	<ul style="list-style-type: none"> Corporate Social Responsibility 	p.65
Water and effluents⁽¹⁾			
303-5	<ul style="list-style-type: none"> Water consumption 	<ul style="list-style-type: none"> Corporate Social Responsibility 	p.66
Emissions			
305-2	<ul style="list-style-type: none"> Direct (Scope 1) GHG emissions⁽²⁾ 	<ul style="list-style-type: none"> Corporate Social Responsibility 	p.66
Environmental compliance			
307-1	<ul style="list-style-type: none"> Non-compliance with environmental laws and regulations 	<ul style="list-style-type: none"> Corporate Social Responsibility No incidents of non-compliance with environmental laws and regulations occurred in the reporting period 	p.65
Social impact			
Employment			
401-1	<ul style="list-style-type: none"> New employee hires and employee turnover 	<ul style="list-style-type: none"> Corporate Social Responsibility 	p.64
401-2	<ul style="list-style-type: none"> Benefits provided to full-time employees that are not provided to temporary or part-time employees 	<ul style="list-style-type: none"> Corporate social responsibility Notes to the Consolidated Financial Statement 	p.64 p.146
Occupational health and safety			
403-1	<ul style="list-style-type: none"> Occupational health and safety management system 	<ul style="list-style-type: none"> Corporate Social Responsibility 	p.65
403-5	<ul style="list-style-type: none"> Worker training on occupational health and safety 	<ul style="list-style-type: none"> Corporate Social Responsibility 	p.65
403-9	<ul style="list-style-type: none"> Work-related injuries 	<ul style="list-style-type: none"> Corporate Social Responsibility 	p.65
Training and education			
404-1	<ul style="list-style-type: none"> Average hours of training per year per employee by gender and employee category 	<ul style="list-style-type: none"> Corporate Social Responsibility 	p.64
Diversity and equal opportunity			
405-1	<ul style="list-style-type: none"> Diversity of governance bodies and employees 	<ul style="list-style-type: none"> Corporate Social Responsibility Corporate Governance Consolidated Management Report Management Report 	p.64 p.79-80 p.93 p.176-181

(1) Given the fact that Globaltrans has decided to disclose data on water consumption only this year, the mechanism for collecting, processing and presenting such information has not yet been fully developed. Therefore, the Company does not have enough statistics to fully demonstrate the trends occurring in all of its business units. Data only for BaltTransServis and Ural Wagonrepair were collected.

(2) Taking into account that this is the first year the Group has disclosed its indirect greenhouse gases emissions, only data for 2018 is available.