



GRI Index

Statement of use

GRI 1 used

Applicable GRI Sector Standard(s)

Indicator	Disclosure	Report section/Comments
GRI 2: Organization and its reporting practices		
2-1	Organisational details	SECTION 1. SAMRUK-ENERGY TODAY 1.1. Company portrait 1.5 Geography of Assets
2-2	Entities included in the organisation's sustainability reporting	ANNEXES 6.1 About the Report
2-3	Reporting period, frequency and contact point	ANNEXES 6.1 About the Report
2-4	Restatements of information	In the case of revisions of previous years' figures or other reporting changes, relevant comments are made throughout the Report
2-5	External assurance	ANNEXES 6.1 About the Report
GRI 2: Activities and workers		
2-6	Activities, value chain and other business relationships	SECTION 1. SAMRUK-ENERGY TODAY 1.1. Company portrait 1.4. Samruk-Energy Group Structure» SECTION 3. BUSINESS PERFORMANCE 3.3. Procurement Management SECTION 5 CORPORATE GOVERNANCE 5.1. Corporate Governance System
2-7	Employees	SECTION 4. ESG MANAGEMENT 4.5. Investing in Human Capital ANNEXES 6.2. Key Performance Indicators 2021-2023 The Company does not keep records of non-guaranteed hours of work of employees, broken down by gender and region.
2-8	Workers who are not employees	SECTION 4. ESG MANAGEMENT 4.5. Investing in Human Capital
GRI 2: Corporate Governance		
2-9	Governance structure and composition	SECTION 5 CORPORATE GOVERNANCE 5.1. Corporate Governance System 5.2. Governing bodies
2-10	Nomination and selection of the highest governance body	SECTION 5 CORPORATE GOVERNANCE 5.2. Governing bodies
2-11	Chair of the highest governance body	Chair of the highest governance body is not an executive director.
2-12	Role of the highest governance body in overseeing the management of impacts	SECTION 5 CORPORATE GOVERNANCE 5.2. Governing bodies

Samruk-Energy JSC has reported in accordance with the GRI Standards for the period from 1 January 2022 to 31 December 2023

GRI 1: Foundation 2021

GRI 12: Coal Sector

Reasons for non-disclosure

Not disclosed

Reason

Explanation

2-8a.

2-8b,2-8c.

Indicator	Disclosure	Report section/Comments
GRI 2: Corporate Governance		
2-13	Delegation of responsibility for managing impacts	The Company has Committees under the Board of Directors and the Management Board. created for thorough and in-depth study of issues. as well as the development of recommendations For environmental reasons. economic. social and managerial issues (for more information, see the section "Corporate Governance"). Besides the organizational structure, positions are provided in the Company. responsible for There is a structural division. Department of Corporate Governance and Sustainable Development
2-14	Role of the highest governance body in sustainability reporting	The Board of Directors approves the Company's sustainability reports. Individual issues in the field of sustainable development are considered by the Committees of the Board of Directors as part of their current activities.
2-15	Conflicts of interest	SECTION 5 CORPORATE GOVERNANCE 5.2 Governing bodies
2-16	Communication of critical concerns	SECTION 5 CORPORATE GOVERNANCE 5.2 Governing bodies
2-17	Collective knowledge of the highest governance body	SECTION 5 CORPORATE GOVERNANCE 5.2 Governing bodies
2-18	Evaluation of the performance of the highest governance body	SECTION 5 CORPORATE GOVERNANCE 5.2 Governing bodies
2-19	Remuneration policies	SECTION 5 CORPORATE GOVERNANCE 5.3. Remuneration
2-20	Process to determine remuneration	
2-21	Annual total compensation ratio	ANNEXES 6.2. Key Performance Indicators 2021-2023
GRI 2: Strategy, policies and practices		
2-22	Statement on sustainable development strategy	MESSAGE FROM THE CHAIRMAN OF THE BOARD OF DIRECTORS
2-23	Policy commitments	SECTION 4. ESG MANAGEMENT 4.4. Respect for human rights
2-24	Embedding policy commitments	SECTION 4. ESG MANAGEMENT 4.1. Sustainable development management system
2-25	Processes to remediate negative impacts	SECTION 4. ESG MANAGEMENT 4.6. Creating a Safe Working Environment
2-26	Mechanisms for seeking advice and raising concerns	SECTION 5 CORPORATE GOVERNANCE 5.7. Business Ethics and Anticorruption
2-27	Compliance with laws and regulations	The total number of cases of non-compliance with legislation and regulations is 40. In all cases, fines totaling 60,287 thousand tenge were imposed. Cases. There are no non-monetary sanctions for which they were applied. The significant cases were: 1)In the field of environmental protection: removal of ash particles from the surface of the ash dump (dusting); absence of a hydro-spraying system; absence of labeling indicating the name on the packaging of hazardous waste; cluttering of the territory with dead wood. scrap metal and the absence of separate waste collection; overspending (deviation) from the design documentation of the maximum permissible emissions (MPI) Project and the Conclusion of the state environmental assessment on the MPI of annual gas consumption by boilers; incorrect data in the report of industrial environmental control 2021.; violations of environmental impact permit requirements.

Reasons for non-disclosure

Not disclosed

Reason

Explanation

Not applicable

The Sole Shareholder decides on the size of remuneration.

Indicator	Disclosure	Report section/Comments
GRI 2: Strategy, policies and practices		
		<p>2) In the field of industrial safety and labor protection: failure to comply with the requirements presented earlier; violation of fire safety standards; case of short circuit of electrical wires in the TP without subsequent goring; violation of technological operation of the equipment.</p> <p>3) In the field of labor legislation: for late payment of wages.</p> <p>4) In the field of tax legislation: additional accrual of CIT in connection with the cancellation of the preference for ORU-500 for the period 2016-2020 and the application of deductions for depreciation of fixed assets of Group I. In connection with this transfer, there was an additional charge of CIT and, as a result, there was a deviation between the previously submitted forms for advance payments for CIT and the actual CIT more less than 20%.</p> <p>5) Others: for violating the requirements of the Law of the Republic of Kazakhstan "On Accounting and Financial Reporting" dated 02/28/2007. No234. Accounting policies and Instructions on accounting for fixed assets; for misuse of loan funds. issued under a state guarantee; for violation in the field of ensuring the sanitary and epidemiological well-being of the population.</p> <p>For the purposes of disclosure of this indicator, the materiality threshold has been set at the level of KZT 100,000 this makes it possible to identify the most significant violations for the activities of the Samruk-Energy JSC Group of Companies.</p> <p>SECTION 4. ESG MANAGEMENT 4.6. Creating a Safe Working Environment</p>
2-28	Member associations	SECTION 4. ESG MANAGEMENT 4.3. Interaction with stakeholders
2-29	Approach to stakeholder engagement	SECTION 4. ESG MANAGEMENT 4.3. Interaction with stakeholders
2-30	Collective agreements	SECTION 4. ESG MANAGEMENT 4.5. Investments in human capital
GRI 3: Material topics		
3-1	Process to determine material topics	SECTION 4. ESG MANAGEMENT 4.1. Sustainable development management
3-2	List of material topics	SECTION 4. ESG MANAGEMENT 4.1. Sustainable development management
GRI 201: Economic performance		
201-1	Direct economic value generated and distributed	SECTION 3. PERFORMANCE INDICATORS 3.1.Key Financial Indicators in SECTION 4. ESG MANAGEMENT 4.7. Contributing to Social and Economic Development ANNEXES 6.2. Key Performance Indicators 2021- 2023
201-2	Financial implications and other risks and opportunities due to climate change	SECTION 4. ESG MANAGEMENT 4.9. Contribute to the fight against climate change
201-4	Financial assistance received from government	During the reporting period, the Company did not receive financial assistance from the state.
GRI 202: Market Presence		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	SECTION 4. ESG MANAGEMENT 4.5. Investing in Human Capital ANNEXES 6.2. Key Performance Indicators 2021- 2023
202-2	Proportion of senior management hired from the local community	The share of top-ranking managers in significant regions of the organization's activities. According to the results of 2023, the number of employed representatives of the local population amounted to 100%.

Reasons for non-disclosure

Not disclosed

Reason

Explanation

Indicator	Disclosure	Report section/Comments
GRI 203: Indirect Economic Impacts		
3-3	Management of material topics	SECTION 4. ESG MANAGEMENT 4.7. Contributing to Social and Economic Development
203-1	Infrastructure investments and services supported	SECTION 4. ESG MANAGEMENT 4.7. Contributing to Social and Economic Development
203-2	Significant indirect economic impacts	There were no significant indirect economic impacts in 2023. caused by the Company's activities. how positive. so are the negative ones. which could be significant according to national and international standards. protocols and policy programs
GRI 204: Procurement Practices		
204-1	Proportion of spending on local suppliers	SECTION 3. PERFORMANCE INDICATORS 3.3. Procurement Management
GRI 205: Anti-corruption		
205-1	Operations assessed for risks related to corruption	SECTION 5 CORPORATE GOVERNANCE 5.7. Business Ethics and Anti-Corruption
205-2	Communication and training about anti-corruption policies and procedures	SECTION 5 CORPORATE GOVERNANCE 5.7. Business Ethics and Anti-Corruption
205-3	Confirmed incidents of corruption and actions taken	SECTION 5 CORPORATE GOVERNANCE 5.7. Business Ethics and Anti-Corruption
GRI 206: Anti-competitive Behavior		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	During the reporting period, the Company did not receive legal action for anti-competitive behavior, anti-trust and monopoly practices
GRI 207: Tax		
207-1	Approach to tax	SECTION 4. ESG MANAGEMENT 4.7. Contributing to Social and Economic Development
207-3	Stakeholder engagement and management of concerns related to tax	SECTION 4. ESG MANAGEMENT 4.7. Contributing to Social and Economic Development
GRI 302: Energy		
302-1	Energy consumption within the organization	ANNEXES 6.2. Key Performance Indicators 2021- 2023. Generating enterprises of Samruk-Energy JSC. it is produced as an electric one. so is thermal energy. Steam is used to drive (as a driving force) in steam turbines. A steam turbine is a piece of equipment. which is necessary for the production of electricity. that is, it generates steam in its own boilers in order to produce electric energy (commodity. Which is being implemented/released). The generating enterprises of Samruk-Energy JSC sell steam energy to third-party consumers in the form of heated mains water. For their heating and hot water supply. In order to avoid double counting of energy consumption, steam energy is counted once in coal consumption and is not counted in energy consumption. Also.cooling energy is part of the technological chain of generating enterprises of Samruk-Energy JSC. The Company does not consume or sell cooling energy to third parties
302-4	Reduction of energy consumption	SECTION 4. MANAGING ESG ASPECTS 4.9. Contribution to the fight against climate change
GRI 303: Water		
3-3	Management of material topics	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet

Reasons for non-disclosure

Not disclosed

Reason

Explanation

Indicator	Disclosure	Report section/Comments
GRI 303: Water		
303-1	Interactions with water as a shared resource	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet
303-2	Management of water discharge related impacts	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet
303-3	Water withdrawal	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet ANNEXES 6.2. Key Performance Indicators 2021- 2023.
303-4	Water discharge	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet ANNEXES 6.2. Key Performance Indicators 2021- 2023.
303-5	Water consumption	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet The Company does not keep records of water reserves.
GRI 304: Biodiversity		
3-3	Management of material topics	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet
304-2	Significant impacts of activities, products, and services on biodiversity	According to the available data. The Company's current activities do not have a significant impact on the biodiversity of the regions in which the facilities of the Samruk-Energy JSC Group of Companies are located. SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet
304-3	Habitats protected or restored	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet
GRI 305: Emissions		
3-3	Management of material topics	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet
305-1	Direct (Scope 1) GHG emissions	SECTION 4. ESG MANAGEMENT 4.9. Contribution to the fight against climate change The data are calculated using the approach. The GHG Protocol Guidelines and direct greenhouse gas emissions are calculated using the method of calculating greenhouse gas emissions from boilers of thermal power plants, electric power plants and boiler houses and methods for calculating greenhouse gas emissions from open and closed coal mining, approved by the Ministry of Ecology and Natural Resources of the Republic of Kazakhstan (The methods are available for review on the official website of the Ministry of Ecology and Natural Resources of the Republic of Kazakhstan https://www.gov.kz/memleket/entities/ecogeo).

Reasons for non-disclosure

Not disclosed

Reason

Explanation

Indicator	Disclosure	Report section/Comments
GRI 305: Emissions		
305-2	Energy indirect (Scope 2) GHG emissions	SECTION 4. ESG MANAGEMENT 4.9. Contribution to the fight against climate change
305-4	GHG emissions intensity	SECTION 4. ESG MANAGEMENT 4.9. Contribution to the fight against climate change
305-5	Reduction of GHG emissions	SECTION 4. ESG MANAGEMENT 4.9. Contribution to the fight against climate change
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet
GRI 306: Waste		
306-1	Waste generation and significant waste-related impacts	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet
306-2	Management of significant waste-related impacts	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet
306-3	Waste generated	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet
306-4	Waste diverted from disposal	ANNEXES 6.2. Key Performance Indicators 2021- 2023
306-5	Waste directed to disposal	ANNEXES 6.2. Key Performance Indicators 2021- 2023
GRI 401: Employment		
3-3	Management of material topics	SECTION 4. ESG MANAGEMENT 4.5. Investing in Human Capital
401-1	New employee hires and employee turnover	SECTION 4. ESG MANAGEMENT 4.5. Investing in Human Capital ANNEXES 6.2. Key Performance Indicators 2021- 2023
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SECTION 4. ESG MANAGEMENT 4.5. Investing in Human Capital The company strives to ensure the social security of its employees. However, contractors do not have the same benefits. what about the employees of the Company.
401-3	Parental leave	SECTION 4. ESG MANAGEMENT 4.5. Investing in Human Capital ANNEXES 6.2. Key Performance Indicators 2021- 2023
GRI 402: Labor/Management Relations		
402-1	Minimum notice periods regarding operational changes	SECTION 4. ESG MANAGEMENT 4.5. Investing in Human Capital
GRI 403: Occupational Health and Safety		
3-3	Management of material topics	SECTION 4. ESG MANAGEMENT 4.6. Creation of safe working conditions
403-1	Occupational health and safety management system	SECTION 4. ESG MANAGEMENT 4.6. Creation of safe working conditions
403-2	Hazard identification, risk assessment, and incident investigation	SECTION 4. ESG MANAGEMENT 4.6. Creation of safe working conditions

Reasons for non-disclosure

Not disclosed

Reason

Explanation

Indicator	Disclosure	Report section/Comments
GRI 403: Occupational Health and Safety		
403-3	Occupational health services	SECTION 4. ESG MANAGEMENT 4.6. Creation of safe working conditions
403-4	Worker participation, consultation, and communication on occupational health and safety	SECTION 4. ESG MANAGEMENT 4.6. Creation of safe working conditions
403-5	Worker training on occupational health and safety	SECTION 4. ESG MANAGEMENT 4.6. Creation of safe working conditions
403-6	Promotion of worker health	SECTION 4. ESG MANAGEMENT 4.5. Investing in Human Capital 4.6. Creation of safe working conditions
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Approaches, used by the Company to prevent and mitigate significant negative impacts on occupational health and safety, directly related to the Company's operations and its products. They are regulated by an Integrated Management System.
403-8	Workers covered by an occupational health and safety management system	SECTION 4. ESG MANAGEMENT 4.6. Creation of safe working conditions
403-9	Work-related injuries	SECTION 4. ESG MANAGEMENT 4.6. Creation of safe working conditions ANNEXES 6.2. Key Performance Indicators 2021- 2023 Information on man-hours accounting and LTIFR calculation. calculation of death rates as a result of occupational injuries. industrial injuries with severe consequences (excluding deaths) are not conducted for contractors.
403-10	Work-related ill health	SECTION 4. ESG MANAGEMENT 4.6. Creation of safe working conditions
GRI 404: Training and Education		
404-1	Average hours of training per year per employee	SECTION 4. ESG MANAGEMENT 4.5. Investing in Human Capital ANNEXES 6.2. Key Performance Indicators 2021- 2023
404-3	Percentage of employees receiving regular performance and career development reviews	SECTION 4. ESG MANAGEMENT 4.5. Investing in Human Capital
GRI 405: Diversity and Equal Opportunity		
405-1	Diversity of governance bodies and employees	SECTION 4. ESG MANAGEMENT 4.5. Investing in Human Capital SECTION 5 CORPORATE GOVERNANCE 5.2. Governing bodies ANNEXES 6.2. Key Performance Indicators 2021-2023
405-2	Ratio of basic salary and remuneration of women to men	SECTION 4. ESG MANAGEMENT 4.5. Investing in Human Capital
GRI 406: Non-discrimination		
3-3	Management of material topics	SECTION 4. ESG MANAGEMENT 4.6. Creation of safe working conditions

Reasons for non-disclosure

Not disclosed

Reason

Explanation



Indicator	Disclosure	Report section/Comments
GRI 406: Non-discrimination		
406-1	Incidents of discrimination and corrective actions taken	SECTION 4. ESG MANAGEMENT 4.5. Investing in Human Capital SECTION 5 CORPORATE GOVERNANCE 5.6. Business Ethics and Anti-Corruption During the reporting period, the Company did not register any cases of discrimination on any grounds.
GRI 408: Child Labor		
3-3	Management of material topics	SECTION 4. ESG MANAGEMENT 4.4 Respect for Human Rights
408-1	Operations and suppliers at significant risk for incidents of child labor	SECTION 4. ESG MANAGEMENT 4.4 Respect for Human Rights
GRI 409: Forced or Compulsory Labor		
3-3	Management of material topics	SECTION 4. ESG MANAGEMENT 4.4 Respect for Human Rights
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	SECTION 4. ESG MANAGEMENT 4.4 Respect for Human Rights
GRI 413: Local Communities		
413-1	Operations with local community engagement, impact assessments, and development programs	SECTION 4. ESG MANAGEMENT 4.7. Contributing to Social and Economic Development
413-2	Operations with significant actual and potential negative impacts on local communities	No operations with significant actual and potential negative impacts on local communities in the reporting period
GRI 418: Customer privacy		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	SECTION 5. CORPORATE GOVERNANCE 5.6 Information security.

Reasons for non-disclosure

Not disclosed

Reason

Explanation

GRI 12: Coal Sector	Nº	Indicator	Section
Topic 12.1 GHG emissions	12.1.1	3-3 Management of material topics	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet
	12.1.2	302-1 Energy consumption within the organization	ANNEXES 6.2. Key Performance Indicators 2021-2023
	12.1.5	305-1 Direct (Scope 1) GHG emissions	SECTION 4. ESG MANAGEMENT 4.9. Contribute to the fight against climate change
	12.1.6	305-2 Energy indirect (Scope 2) GHG emissions	SECTION 4. ESG MANAGEMENT 4.9. Contribute to the fight against climate change
Topic 12.2 Climate adaptation, resilience, and transition	12.2.2	201-2 Financial implications and other risks and opportunities due to climate change	SECTION 4. ESG MANAGEMENT 4.9. Contribute to the fight against climate change
Topic 12.3 Closure and rehabilitation	12.3.2	402-1 Minimum notice periods regarding operational changes	SECTION 4. ESG MANAGEMENT 4.5. Investing in Human Capital
Topic 12.4 Air emissions	12.4.1	3-3 Management of material topics	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet
	12.4.2	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet ANNEXES 6.2. Key Performance Indicators 2021-2023
Topic 12.5 Biodiversity	12.5.1	3-3 Management of material topics	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet
	12.5.2	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet
	12.5.3	304-2 Significant impacts of activities, products, and services on biodiversity	According to available data, the Company's current operations have no significant impact on the biodiversity of the regions where the Group's operates. SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet
	12.5.4	304-3 Habitats protected or restored	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet
		304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet

GRI 12: Coal Sector	Nº	Indicator	Section
Topic 12.6 Waste	12.6.2	306-1 Waste generation and significant waste-related impacts	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet
	12.6.3	306-2 Management of significant waste-related impacts	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet
	12.6.4	306-3 Waste generated	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet
	12.6.5	306-4 Waste diverted from disposal	ANNEXES 6.2. Key Performance Indicators 2021- 2023
	12.6.6	306-5 Waste diverted to disposal	ANNEXES 6.2. Key Performance Indicators 2021- 2023
Topic 12.7 Water and wastewater	12.7.1	3-3 Management of material topics	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet
	12.7.2	303-1 Interactions with water as a shared resource	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet
	12.7.3	303-2 Management of water discharge related impacts	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet
	12.7.4	303-3 Water withdrawal	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet ANNEXES 6.2. Key Performance Indicators 2021- 2023
	12.7.5	303-4 Water discharge	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet ANNEXES 6.2. Key Performance Indicators 2021- 2023
	12.7.6	303-5 Water consumption	SECTION 4. ESG MANAGEMENT 4.8. Taking Care of Our Planet ANNEXES 6.2. Key Performance Indicators 2021- 2023
Topic 12.8 Economic impacts	12.8.2	201-1 Direct economic value generated and distributed	SECTION 3. PERFORMANCE 3.1. Key Financial Indicators SECTION 4. ESG MANAGEMENT 4.7. Contributing to Social and Economic Development ANNEXES 6.2. Key Performance Indicators 2021- 2023
	12.8.4	203-1 Infrastructure investments and services supported	SECTION 4. ESG MANAGEMENT 4.7. Contributing to Social and Economic Development
	12.8.5	203-2 Significant indirect economic impacts	There were no significant indirect economic impacts in 2023. caused by the Company's activities. how positive. so are the negative ones. which could be significant according to national and international standards. protocols and policy programs
	12.8.6	204-1 Proportion of spending on local suppliers	SECTION 3. PERFORMANCE INDICATORS 3.3. Procurement Management

GRI 12: Coal Sector	Nº	Indicator	Section
Topic 12.9 Local communities	12.9.2	413-1 Operations with local community engagement, impact assessments, and development programmed	SECTION 4. ESG MANAGEMENT 4.7. Contributing to Social and Economic Development
	12.9.3	413-2 Operations with significant actual and potential negative impacts on local communities	No operations with significant actual and potential negative impacts on local communities in the reporting period.
Topic 12.14 Occupational health and safety	12.14.1	3-3 Management of material topics	SECTION 4. ESG MANAGEMENT 4.6. Creating a Safe Working Environment
	12.14.2	403-1 Occupational health and safety management system	SECTION 4. ESG MANAGEMENT 4.6. Creating a Safe Working Environment
	12.14.3	403-2 Hazard identification, risk assessment, and incident investigation	SECTION 4. ESG MANAGEMENT 4.6. Creating a Safe Working Environment
	12.14.4	403-3 Occupational health services	SECTION 4. ESG MANAGEMENT 4.6. Creating a Safe Working Environment
	12.14.5	403-4 Worker participation, consultation, and communication on occupational health and safety	SECTION 4. ESG MANAGEMENT 4.6. Creating a Safe Working Environment
	12.14.6	403-5 Worker training on occupational health and safety	SECTION 4. ESG MANAGEMENT 4.6. Creating a Safe Working Environment
	12.14.7	403-6 Promotion of worker health	SECTION 4. ESG MANAGEMENT 4.5. Investing in Human Capital 4.6. Creating a Safe Working Environment
	12.14.8	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Approaches. used by the Company to prevent and mitigate significant negative impacts on occupational health and safety. directly related to the Company's operations and its products. They are regulated by an Integrated Management System.
		403-8 Workers covered by an occupational health and safety management system	SECTION 4. ESG MANAGEMENT 4.6. Creating a Safe Working Environment
	12.14.10	403-9 Work-related injuries	SECTION 4. ESG MANAGEMENT 4.6. Creating a Safe Working Environment ANNEXES 6.2. Key Performance Indicators 2021-2023
12.14.11	403-10 Work-related ill health	SECTION 4. ESG MANAGEMENT 4.6. Creating a Safe Working Environment	
Topic 12.15 Employment practice	12.15.2	401-1 New employee hires and employee turnover	SECTION 4. ESG MANAGEMENT 4.5. Investing in Human Capital ANNEXES 6.2. Key Performance Indicators 2021-2023

GRI 12: Coal Sector	Nº	Indicator	Section
Topic 12.15 Employment practice	12.15.3	401-2 Benefits provided to full-time employees	SECTION 4. ESG MANAGEMENT 4.5. Investing in Human Capital The Company strives to ensure the social security of its employees. At the same time, contractors do not have the same benefits as employees of the Company.
	12.15.4	401-3 Parental leave	SECTION 4. ESG MANAGEMENT 4.5. Investing in Human Capital ANNEXES 6.2. Key Performance Indicators 2021- 2023
	12.15.5	402-1 Minimum notice periods regarding operational changes	SECTION 4. ESG MANAGEMENT 4.5. Investing in Human Capital
Topic 12.16 Child labour	12.15.6	404-1 Average hours of training per year per employee	SECTION 4. ESG MANAGEMENT 4.5. Investing in Human Capital ANNEXES 6.2. Key Performance Indicators 2021- 2023
	12.16.1	3-3 Management of material topics	SECTION 4. ESG MANAGEMENT 4.4 Respect for Human Rights
Topic 12.17 Forced labour and modern slavery	12.16.2	408-1 Operations and suppliers at significant risk for incidents of child labour and actions taken	SECTION 4. ESG MANAGEMENT 4.4 Respect for Human Rights
	12.17.1	3-3 Material topics management	SECTION 4. ESG MANAGEMENT 4.4 Respect for Human Rights
Topic 12.18 Freedom of association and collective bargaining	12.17.2	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	SECTION 4. ESG MANAGEMENT 4.4 Respect for Human Rights
	12.18.2	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	In the reporting period, the Company identified no suppliers in which the right to freedom of association and collective bargaining may be at risk.
Topic 12.19 Non-discrimination and equal opportunities	12.19.2	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	SECTION 4. ESG MANAGEMENT 4.5. Investing in Human Capital ANNEXES 6.2. Key Performance Indicators 2021–2023
	12.19.4	401-3 Parental leave	SECTION 4. ESG MANAGEMENT 4.5. Investing in Human Capital ANNEXES 6.2. Key Performance Indicators 2021- 2023
	12.19.5	404-1 Average hours of training per year per employee	SECTION 4. ESG MANAGEMENT 4.5. Investing in Human Capital ANNEXES 6.2. Key Performance Indicators 2021- 2023

GRI 12: Coal Sector	Nº	Indicator	Section
Topic 12.19 Non-discrimination and equal opportunities	12.19.6	405-1 Diversity of governance bodies and employees	SECTION 4. ESG MANAGEMENT 4.9. Contribute to the fight against climate change 4.5. Investing in Human Capital Section 5 CORPORATE GOVERNANCE 5.2. Governing bodies ANNEXES 6.2. Key Performance Indicators 2021- 2023
	12.19.7	405-2 Ratio of basic salary and remuneration of women to men	SECTION 4. ESG MANAGEMENT 4.9. Contribute to the fight against climate change 4.5. Investing in Human Capital
	12.19.8	406-1 Incidents of discrimination and corrective actions taken	SECTION 4. ESG MANAGEMENT 4.9. Contribute to the fight against climate change 4.5. Investing in Human Capital Section 5 CORPORATE GOVERNANCE 5.7. Business Ethics and Anti-Corruption
Topic 12.20 Anti-corruption	12.20.3	205-2 Communication and training about anti-corruption policies and procedures	Section 5. CORPORATE GOVERNANCE 5.7. Business Ethics and Anti-Corruption
	12.20.4	205-3 Confirmed incidents of corruption and actions taken	Section 5. CORPORATE GOVERNANCE 5.7. Business Ethics and Anti-Corruption
Topic 12.21 Payments to governments	12.21.2	201-1 Direct economic value generated and distributed	3. PERFORMANCE INDICATORS 3.1. Key Financial Indicators SECTION 4. ESG MANAGEMENT 4.9. Contribute to the fight against climate change 4.7. Contributing to Social and Economic Development ANNEXES 6.2. Key Performance Indicators 2021- 2023
	12.21.3	201-4 Financial assistance received from government	In the reporting period, the Company did not receive any financial assistance from the government.
	12.21.4	207-1 Approach to tax	SECTION 4. ESG MANAGEMENT 4.9. Contribute to the fight against climate change 4.7. Contributing to Social and Economic Development
		207-3 Stakeholder engagement and management of concerns related to tax	SECTION 4. ESG MANAGEMENT 4.9. Contribute to the fight against climate change 4.7. Contributing to Social and Economic Development