

Appendix 5. GRI Standards Compliance Index

Kaspersky presents its GRI Standards Report for the period from July 1, 2022 to December 31, 2023.

Indicator	Disclosure	Comments	Report section	Page
General Disclosures				
GRI 2-1	Organizational details	Parent company name: Holding Company Kaspersky Labs Limited (registered in the UK). The main legal entity in the Russian Federation is AO Kaspersky Lab. The organization is headquartered at 39A/2 Leningradskoe Shosse, Moscow, 125212, Russian Federation. Legal information: https://www.kaspersky.ru/legal.ru		6
GRI 2-2	Entities included in the organization's sustainability reporting		→ Appendix 1	139
GRI 2-3	Reporting period, frequency and contact point	Kaspersky's Sustainable Development Report covers the period from July 1, 2022 to December 31, 2023. Further sustainable development reports will be published annually, around the same time as the financial statement.		
GRI 2-4	Restatements of information	No information was restated.		
GRI 2-5	External assurance	This Report has not been externally certified.		
GRI 2-6	Activities, value chain and other business relationships		→ About the Company	4, 7, 8
GRI 2-7	Employees		→ People Empowerment → Appendix 3	88 141
GRI 2-8	Workers who are not employees	All workers are Kaspersky's employees.		
GRI 2-9	Governance structure and composition		→ Sustainable Development → Ethics and Transparency	15 132-133
GRI 2-10	Nomination and selection of the highest governance body		→ Ethics and Transparency	132
GRI 2-11	Chair of the highest governance body		→ Ethics and Transparency	133
GRI 2-12	Role of the highest governance body in overseeing the management of impacts		→ Sustainable Development	15

Indicator	Disclosure	Comments	Report section	Page
GRI 2-13	Delegation of responsibility for managing impacts		→ Sustainable Development → Ethics and Transparency	15–16 132
GRI 2-15	Conflicts of interests	<p>The Company has adopted a declaration policy concerning its participation in any other companies in the capacity of founding members, shareholders or board members. Concurrent participation is not allowed without the consent of Kaspersky's board of directors or governing board. Members of the board of directors and the governing board only hold governing positions at companies owned by or affiliated with Kaspersky Labs Ltd.</p> <p>During the reporting period, there were no cases of members of the Company's senior management bodies concurrently participating in other organizations without the consent of the board of directors or governing board.</p>	→ Sustainable Development	
GRI 2-16	Communication of critical concerns		→ Sustainable Development	15
GRI 2-17	Collective knowledge of the highest governance body	To improve the awareness and expertise of the highest management body in matters concerning sustainable development, representatives of the board of directors and the governing board regularly take part in training events with external experts.		
GRI 2-18	Evaluation of the performance of the highest governance body	The annual shareholder meeting conducts a regular performance assessment of the board of directors and the governing board. This evaluation serves as the basis for restructuring to improve the operational management of the Company. No assessment criteria were introduced during the reporting period to evaluate the management bodies' activities regarding the supervision of the Company's impact management on the economy, environment and social sphere.		
GRI 2-19	Remuneration policies	At the time of this Report, the Company's remuneration policy did not specifically take into account the effectiveness of managing the Company's impact on the economy, social sphere and environment.		
GRI 2-20	Process to determine remuneration		→ Ethics and Transparency	133
GRI 2-21	Annual total compensation ratio	This information is not disclosed due to limitations imposed by the Company's internal confidentiality policy.		
GRI 2-22	Statement on sustainable development strategy		→ Sustainable Development	13
GRI 2-23	Policy commitments		→ Sustainable Development	13
GRI 2-24	Embedding policy commitments		→ Sustainable Development → Ethics and Transparency	14 134

Indicator	Disclosure	Comments	Report section	Page
GRI 2–25	Processes to remediate negative impacts		→ Ethics and Transparency	127, 134
GRI 2–26	Mechanisms for seeking advice and raising concerns		→ Ethics and Transparency	127, 134
GRI 2–27	Compliance with laws and regulations	During the reporting period, no incidents of Kaspersky failing to comply with legislation or any regulatory requirements were recorded; no fines or any other liabilities for violations of the law were imposed on the Company.		
GRI 2–28	Membership associations		→ Sustainable Development → Appendix 2	14 140
GRI 2–29	Approach to stakeholder engagement		→ Sustainable Development	21
GRI 2–30	Collective bargaining agreements	Kaspersky has no practice of collective bargaining agreements due to a lack of demand for them among employees.		
Material Topics				
GRI 3–1	Process to determine material topics		→ Sustainable Development	19
GRI 3–2	List of material topics		→ Sustainable Development	20
Indirect Economic Impacts				
GRI 203–1	Infrastructure investments and services supported		→ Safer Cyber World → People Empowerment	32–34, 37, 40 100–101
Anti-corruption				
GRI 205–1	Operations assessed for risks related to corruption		→ Ethics and Transparency	134
GRI 205–2	Communication and training about anti-corruption policies and procedures		→ Ethics and Transparency	
GRI 205–3	Confirmed incidents of corruption and actions taken		→ Ethics and Transparency	
Energy				
GRI 302–1	Energy consumption within the organization		→ Safer Planet	76
GRI 302–4	Reduction of energy consumption		→ Safer Planet	

Indicator	Disclosure	Comments	Report section	Page
Water and Effluents				
GRI 303-1	Interactions with water as a shared resource	The locations of the Company's offices are not qualified as water stress regions.	→ Safer Planet	78
GRI 303-2	Management of water discharge-related impacts		→ Safer Planet	
GRI 303-3	Water withdrawal		→ Safer Planet	
GRI 303-4	Water discharge		→ Safer Planet	
GRI 303-5	Water consumption		→ Safer Planet	
Emissions				
GRI 305-1	Direct (Scope 1) GHG emissions	The methodology of data collection and calculation of the total amount of direct greenhouse gas emissions across all of the Company's facilities (Scope 1) has yet to be developed and the data will be presented in subsequent reports.		
GRI 305-2	Energy indirect (Scope 2) GHG emissions	The methodology of data collection and calculation of the total amount of indirect greenhouse gas emissions (Scope 2) has yet to be developed and the data will be presented in subsequent reports.		
GRI 305-5	Reduction of GHG emissions		→ Safer Planet	75
GRI 305-6	Emissions of ozone-depleting substances (ODS)	Not applicable. The Company does not produce any ODS emissions.		
GRI 305-7	Nitrogen oxides (NOx), sulfur oxides (SOx) and other significant air emissions	Not applicable. The Company does not produce any emissions of these pollutants into the atmosphere.		
Waste				
GRI 306-1	Waste generation and significant waste-related impacts		→ Safer Planet	80-83
GRI 306-2	Management of significant waste-related impacts		→ Safer Planet	
GRI 306-3	Waste generated		→ Safer Planet	
GRI 306-5	Waste directed to disposal		→ Safer Planet	

Indicator	Disclosure	Comments	Report section	Page
Employment				
GRI 401-1	New employee hires and employee turnover		→ People Empowerment → Appendix 3	87 141
GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		→ People Empowerment	91
GRI 401-3	Parental leave		→ People Empowerment → Appendix 3	91 147
Occupational Health and Safety				
GRI 403-1	Occupational health and safety management system	The occupational health and safety management system at all of Kaspersky's offices within the scope of disclosure in this Report complies with the requirements of applicable employment legislation in the Company's regions of presence. The system includes regular employee training and regular special workplace assessment in all divisions, as well as a risk management and accident investigation system and measures to improve working conditions. The main criterion for the system's effectiveness is zero on-the-job injuries.		
GRI 403-2	Hazard identification, risk assessment, and incident investigation	During the reporting period, no accidents related to occupational risks were recorded at the Company.	→ People Empowerment	95
GRI 403-4	Worker participation, consultation, and communication on occupational health and safety		→ People Empowerment	
GRI 403-5	Worker training on occupational health and safety		→ People Empowerment	
GRI 403-6	Promotion of worker health		→ People Empowerment	
GRI 403-8	Workers covered by an occupational health and safety management system		→ People Empowerment	
GRI 403-9	Work-related injuries		→ People Empowerment	
GRI 403-10	Work-related ill health	During the recording period, no incidents of work-related ill health were recorded at Kaspersky.		

Indicator	Disclosure	Comments	Report section	Page
Training and Education				
GRI 404-1	Average hours of training per year per employee		→ People Empowerment	90
GRI 404-2	Programs for upgrading employee skills and transition assistance programs		→ People Empowerment	89-90
GRI 404-3	Percentage of employees receiving regular performance and career development reviews		→ People Empowerment	88
Diversity and Equal Opportunity				
GRI 405-1	Diversity of governance bodies and employees		→ People Empowerment → Appendix 3	92 141-148
GRI 405-2	Ratio of basic salary and remuneration of women to men		→ Appendix 3	148
Non-discrimination				
GRI 406-1	Incidents of discrimination and corrective actions taken	During the reporting period, no incidents of discrimination were detected.		
Child labor				
GRI 408-1	Operations and suppliers at significant risk for incidents of child labor	The Company does not use child labor or employ employees under 18 years of age.		
Forced or Compulsory Labor				
GRI 409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	The Company does not use forced or compulsory labor.		
Local Communities				
GRI 413-1	Operations with local community engagement, impact assessments, and development programs		→ People Empowerment	96-100
Customer Privacy				
GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		→ Ethics and Transparency	125