

Appendix 1 – GRI Content Index

GRI Indicator	Disclosure	Page number (or link)	Comments/ Omissions
GRI 102 General disclosures			
1. Organisational profile			
GRI 102-1	Name of the organisation	About the Report, p. 10	
GRI 102-2	Activities, brands, products, and services	What we produce, p. 7	
GRI 102-3	Location of headquarters	About the Group, p. 6	
GRI 102-4	Location of operations	Where we operate, p. 8-9	
GRI 102-5	Ownership and legal form		EVRAZ plc
GRI 102-6	Markets served	Who we are, p. 6 Annual report, p. 44	
GRI 102-7	Scale of the organisation	Where we operate, p. 6 What we produce, p. 7 Sustainability approach, p. 15	
GRI 102-8	Information on employees and other workers	Human rights, p. 47	Total number of employees by employment contract (permanent and temporary) is disclosed by gender only.
GRI 102-9	Supply chain	Management approach, p. 88	
GRI 102-10	Significant changes to the organisation and its supply chain	Contributing to the prosperity of the regions of our operations, p. 91	
GRI 102-11	Precautionary Principle or approach	Sustainability risk management, p. 26	
GRI 102-12	External initiatives	Approach to sustainability management, p. 20	
GRI 102-13	Membership of associations	Memberships of associations and institutions, p. 32	
2. Strategy			
GRI 102-14	Statement from senior decision-maker	Message from the CEO, p. 4	
3. Ethics and integrity			
GRI 102-16	Values, principles, standards, and norms of behavior	Approach to sustainability management, p. 22 Ethics and business conduct, p. 22	
4. Governance			
GRI 102-18	Governance structure	Approach to sustainability management, p. 19	
5. Stakeholder engagement			
GRI 102-40	List of stakeholder groups	Stakeholder engagement, p. 29	
GRI 102-41	Collective bargaining agreements	Social policy, p. 43	
GRI 102-42	Identifying and selecting stakeholders	Stakeholder engagement, p. 29	
GRI 102-43	Approach to stakeholder engagement	Identification of material topics, p. 17 Stakeholder engagement, p. 30	
GRI 102-44	Key topics and concerns raised	Stakeholder engagement, p. 29	
6. Reporting practice			
GRI 102-45	Entities included in the consolidated financial statements	Report boundaries, p. 10 Annual report, p. 232	
GRI 102-46	Defining report content and topic boundaries	Identification of material topics, p. 11	
GRI 102-47	List of material topics	Identification of material topics, p. 12	
GRI 102-48	Restatements of information		No significant restatements of information were made.
GRI 102-49	Changes in reporting		No significant changes from previous reporting periods in the list of material topics and topic Boundaries were made.
GRI 102-50	Reporting period	Annually	
GRI 102-51	Date of most recent report		April, 2019
GRI 102-52	Reporting cycle	Approach to reporting, p. 10	
GRI 102-53	Contact point for questions regarding the report	Contact Information, p. 13	
GRI 102-54	Claims of reporting in accordance with the GRI Standards	Approach to reporting, p. 10	

GRI Indicator	Disclosure	Page number (or link)	Comments/ Omissions
GRI 102-55	GRI content index	Appendix 1 – GRI Content Index, p. 92	
GRI 102-56	External assurance	Appendix 5 – Independent assurance report, p. 104	
Material topics			
GRI 200 Economic			
GRI 201 Economic performance			
GRI 103	Management Approach	Direct economic value generated and distributed, p. 33	
GRI 201-1	Direct economic value generated and distributed	Direct economic value generated and distributed, p. 33	
GRI 201-2	Financial implications and other risks and opportunities due to climate change	Climate change, p. 68	
GRI 202 Market presence			
GRI 103	Management Approach	Motivation and engagement, p. 40	
GRI 202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Motivation and engagement, p. 41	The data without breakdown by gender.
GRI 203 Indirect economic impacts			
GRI 103	Management Approach	Local communities support projects, p. 78	
GRI 203-1	Infrastructure investments and services supported	Local communities support projects, p. 77	
GRI 203-2	Significant indirect economic impacts	Local communities support projects, p. 79-83	
GRI 204 Procurement practices			
GRI 103	Management Approach	Management approach, p. 88	
GRI 204-1	Proportion of spending on local suppliers	Contributing to the prosperity of the regions of our operations, p. 91	The information concerning the share of local suppliers is disclosed only for ZSMK, KGOK and Rospadskaya Coal Company due to data collection unavailability in other segments.
GRI 205 Anti-corruption			
GRI 103	Management Approach	Ethics and business conduct, p. 22	
GRI 205-2	Communication and training about anti-corruption policies and procedures	Ethics and business conduct, p. 23	
GRI 205-3	Confirmed incidents of corruption and actions taken	Ethics and business conduct, p. 24	
GRI 300 Environmental			
GRI 302 Eenergy			
GRI 103	Management Approach	Boosting energy efficiency, p. 69	
GRI 302-1	Energy consumption within the organisation	Boosting energy efficiency, p. 69	Energy consumption is disclosed for a limited number of enterprises that are stated in the text of relevant section.
GRI 302-3	Energy intensity	Boosting energy efficiency, p. 70	
GRI 303 Water			
GRI 103	Management Approach	Health, safety, and environmental governance, p. 50 Balancing water supply, p. 71	
GRI 303-1	Interactions with water as a shared resource	Balancing water supply, p. 71	
GRI 303-2	Management of water discharge-related impacts	Balancing water supply, p. 72	
GRI 303-3	Water withdrawal	Balancing water supply, p. 71	Water withdrawal is disclosed as a specific indicator per US\$ revenue.

GRI Indicator	Disclosure	Page number (or link)	Comments/ Omissions
GRI 303-4	Water discharge	Balancing water supply, p. 71	The indicator disclosed in part, without breakdown by type of destination.
GRI 303-5	Water consumption	Balancing water supply, p. 71	Total water consumption is disclosed for EVRAZ. The breakdown of water consumption by sources is disclosed for EVRAZ overall, as well as for each reporting segment.
GRI 304 Biodiversity			
GRI 103	Management Approach	Health, safety, and environmental governance, p. 50 Protecting biodiversity, p. 74	
GRI 304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Protecting biodiversity, p. 74	Though EVRAZ's enterprises are located far from protected natural areas or territories with high biodiversity value, and the activities of the Group do not have a direct significant impact on biodiversity, we still consider biodiversity issues one of the challenges to take action.
GRI 304-3	Habitats protected or restored	Protecting biodiversity, p. 74	Information concerning habitats protected or restored is disclosed as the size of areas rehabilitated.
GRI 305 Emissions			
GRI 103	Management Approach	Health, safety, and environmental governance, p. 50 Reducing air emissions, p. 67 Climate change, p. 68	
GRI 305-1	Direct (Scope 1) GHG emissions	Climate change, p. 68	
GRI 305-2	Energy indirect (Scope 2) GHG emissions	Climate change, p. 68	
GRI 305-4	GHG emissions intensity	Climate change, p. 68	Intensity of GHG emissions is calculated as GHG emissions (kg CO ₂) divided by consolidated revenue, broken down by the reporting segments. GHG emissions intensity is also disclosed as a specific metric per tonne of steel cast (t CO ₂ e per tonne of steel cast).
GRI 305-5	Reduction of GHG emissions	Climate change, p. 68	In 2019, EVRAZ operations demonstrated an increase in GHG emissions both in Scope 1 and Scope 2 due to higher steel production and higher volumes of underground mining in Coal segment.
GRI 305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	Reducing air emissions, p. 67	Key air emissions of EVRAZ include SO _x , NO _x , VOC, PM.
GRI 306 Effluents and waste			
GRI 103	Management Approach	Health, safety, and environmental governance, p. 50 Waste stewardship, p. 73	
GRI 306-2	Waste by type and disposal method	Waste stewardship, p. 73	The information is disclosed for the following: – total non-mining waste and by-product generated by EVRAZ enterprises, – shares of waste generated and received.
GRI 306-3	Significant spills		During the reporting period no significant environmental accidents occurred at the Group's enterprises. Significant environmental accidents (first and second category incidents) comprise massive discharges into natural zones, hazardous emissions, the destruction of reservoirs, and fires at facilities.
GRI 307 Environmental compliance			
GRI 103	Management Approach	Health, safety, and environmental governance, p. 50 Environmental management, Management approach, p. 64	We make efforts to be compliant with all applicable environmental regulation and consistent with the expectations of our stakeholders.
GRI 307-1	Non-compliance with environmental laws and regulations	Environmental management, Management approach, p. 64	Total amount of environmental fines and penalties is disclosed for 2017–2019.

GRI Indicator	Disclosure	Page number (or link)	Comments/ Omissions
GRI 400 Social			
GRI 401 Employment			
GRI 103	Management Approach	Employees, Management approach, p. 36	
GRI 401-1	New employee hires and employee turnover	Personnel structure, p. 37	Employee turnover is disclosed by reporting segments only.
GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Motivation and engagement, p. 41	EVRAZ provides the same benefits both to full-time and part-time employees.
GRI 403 Occupational health and safety			
GRI 103	Management Approach	Health, safety, and environmental governance, p. 50 Health and Safety management, p. 54	
GRI 403-1	Occupational health and safety management system	Health and Safety management, p. 54	
GRI 403-2	Hazard identification, risk assessment, and incident investigation	Health and Safety management, p. 54 Developing the safety culture, p. 56	
GRI 403-3	Occupational health services	Health, safety, and environmental governance, p. 50	
GRI 403-4	Worker participation, consultation, and communication on occupational health and safety	Health, safety, and environmental governance, p. 50	
GRI 403-5	Worker training on occupational health and safety	Developing the safety culture, p. 57	
GRI 403-6	Promotion of worker health	Treating occupational diseases, p. 61	
GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health and Safety management, p. 54, 55 Developing the safety culture, p. 57	
GRI 403-8	Workers covered by an occupational health and safety management system	Health, safety, and environmental governance, p. 49 Health and Safety management, p. 54	Despite the fact that only the main enterprises of the Group are certified for compliance with the OHSAS18001, all employees are covered by an occupational health and safety management system.
GRI 403-9	Work-related injuries	Occupational injury prevention p. 58	Injury rates are not included data on contractors as the number of hours worked is not recorded.
GRI 403-10	Work-related ill health	Treating occupational diseases, p. 61	There are no available statistics on the number of fatalities as a result of work-related ill health. The Group doesn't collect data on contractors.
GRI 404 Training and education			
GRI 103	Management Approach	Learning and development, p. 44	
GRI 404-1	Average hours of training per year per employee	Learning and development, p. 45	
GRI 404-2	Programmes for upgrading employee skills and transition assistance programmes	Learning and development, p. 44-45	
GRI 405 Diversity and equal opportunity			
GRI 405	Management Approach	Human rights, p. 46	
GRI 405-1	Diversity of governance bodies and employees	Human rights, p. 46	
GRI 413 Local communities			
GRI 103	Management Approach	Community relations, Management approach, p. 78	
GRI 413-1	Operations with local community engagement, impact assessments, and development programmes	Community relations, Management approach, p. 78 Local community support projects, p. 79	

Appendix 2 – Task Force on Climate-related Financial Disclosures

№	Recommendations	Covered in the Report
1	<p>Governance</p> <p>Disclose the organisation’s governance around climate-related risks and opportunities</p>	<p>Section “Sustainability risk management”, Figure “Organisational structure of sustainability risk management”</p> <p>The Group employs the same approach to identifying, evaluating, monitoring, and managing financial and non-financial risks. On a yearly basis the Group reassesses all risks in order to ensure that all of them are accounted for, and that effective risk management measures are developed.</p>
2	<p>Strategy</p> <p>Disclose the actual and potential impacts of climate-related risks and opportunities on the organisation’s businesses, strategy, and financial planning where such information is material</p>	<p>Section “Sustainability risk management”, Table “The Group’s sustainability risks”</p>
3	<p>Risk management</p> <p>Disclose how the organisation identifies, assesses, and manages climate related risks</p>	<p>Section “Sustainability risk management”, Table “The Group’s sustainability risks”</p> <p>Management of climate change risks involves:</p> <ul style="list-style-type: none"> participation in developing greenhouse gas emission regulations in Russia assessment of GHG emissions at all enterprises and setting reduction targets implementation of energy efficiency projects aimed at reducing energy intensity assessment of the applicability of using renewable sources
4	<p>Metrics and Targets</p> <p>Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material</p>	<p>Section “Environmental strategy”, Figure “EVRAZ five-year environmental targets”</p> <p>Section “Climate change”, Figures “EVRAZ Scope 1 and 2 emissions, million tCO₂e”, “EVRAZ Main Scope 1 emissions, million tCO₂e” and “EVRAZ GHG emissions per consolidated revenue, kg CO₂e/ US\$”</p>

Appendix 3 – Scope of Environment indicators disclosure

WATER INDICATORS

1. EVRAZ NTMK
2. EVRAZ KGOK
3. EVRAZ ZSMK (including Evrazruda)
4. Rospadskaya Coal Company, including:
 - Novokuznetsk site
 - Mezhdurechensk site (Rospadskaya-Koksovaya mine, Obogatitelnaya Fabrika Rospadskaya, Razrez Rospadskiy, TPTU, PAO Rospadskaya)
5. Mezhegeyugol Coal Company
6. Evraz Caspian Steel
7. Evraz Palini e Bertoli
8. EVRAZ Vanady Tula
9. Evraz Stratcor, Inc.
10. EVRAZ Nikom, a.s.
11. Evraz Vametco (included only in the figure for 2017 due to asset disposition in 2017)
12. EVRAZ Inc. NA (including EVRAZ Portland, EVRAZ Pueblo)
13. EVRAZ Inc. NA Canada (including EVRAZ Camrose, EVRAZ Red Deer, EVRAZ Calgary, EVRAZ Regina)
14. EVRAZ DMZ (included in the figures for both 2017 and 2018, however, was sold in 2018)
15. EVRAZ Sukha Balka (included only in the figure for 2017 due to asset disposition in 2017)
16. Yuzhkoks

AIR EMISSIONS INDICATORS

1. EVRAZ NTMK
2. EVRAZ KGOK
3. EVRAZ ZSMK (including Evrazruda)
4. Rospadskaya Coal Company, including:
 - Novokuznetsk site (Tagaryshskaya mine, Centralnaya Obogatitelnaya Fabrika Abashevskaya, Centralnaya Obogatitelnaya Fabrika Kuznetskaya, Mine Uskovskaya, Mine Abashevskaya, Mine Alardinskaya, Mine Esaulskaya, Mine Osinnikovskaya, Yuzhkuzbassugol (including Mine Erunakovskaya 8, Mine Kusheyakovskaya, Mine Tomskaya)
 - Mezhdurechensk site (TPTU, Rospadskaya-Koksovaya mine, PAO Rospadskaya, Razrez Rospadskiy, OShPU, Obogatitelnaya Fabrika Rospadskaya, Montazhnik Rospadskoy)
5. Mezhegeyugol Coal Company
6. Evraz Caspian Steel
7. Evraz Palini e Bertoli
8. EVRAZ Vanady Tula
9. Evraz Stratcor, Inc.
10. EVRAZ Nikom, a.s.
11. Evraz Vametco (included only in the figure for 2017 due to asset disposition in 2017)
12. EVRAZ Inc. NA (including EVRAZ Portland, EVRAZ Pueblo)
13. EVRAZ Inc. NA Canada (including EVRAZ Camrose, EVRAZ Red Deer, EVRAZ Calgary, EVRAZ Regina)
14. EVRAZ DMZ (included in the figures for both 2017 and 2018, however, was sold in 2018)
15. EVRAZ Sukha Balka (included only in the figure for 2017 due to asset disposition in 2017)
16. Yuzhkoks

WASTE INDICATORS

1. EVRAZ NTMK
2. EVRAZ KGOK
3. EVRAZ ZSMK (including Evrazruda)
4. Rospadskaya Coal Company, including:
 - Novokuznetsk site
 - Mezhdurechensk site
5. Mezhegeyugol Coal Company
6. Evraz Caspian Steel
7. Evraz Palini e Bertoli
8. EVRAZ Vanady Tula
9. Evraz Stratcor, Inc.
10. EVRAZ Nikom, a.s.
11. Evraz Vametco (included only in the figure for 2017 due to asset disposition in 2017)
12. EVRAZ Inc. NA (including EVRAZ Portland, EVRAZ Pueblo)
13. EVRAZ Inc. NA Canada (including EVRAZ Camrose, EVRAZ Red Deer, EVRAZ Calgary, EVRAZ Regina)

GHG INDICATORS

1. EVRAZ Vanady Tula
2. EVRAZ ZSMK (including Evrazruda and Gurievsky rudnik)
3. EVRAZ KGOK
4. AVT-Ural
5. Mezhegeyugol Coal Company
6. Nakhodka Trade Sea Port (included only in the figure for 2017 due to asset disposition in 2017)
7. EVRAZ NTMK
8. EVRAZ Sukha Balka (included only in the figure for 2017 due to asset disposition in 2017)
9. EVRAZ DMZ (included in the figures for both 2017 and 2018, however, was sold in 2018)
10. Yuzhkoks
11. Rospadskaya Coal Company, including:
 - Novokuznetsk site (ATP Yuzhkuzbassugol, Kuznetskpozgruztrans, Centralnaya Obogatitel'naya Fabrika Abashevskaya, Centralnaya Obogatitel'naya Fabrika Kuznetskaya, Mine Abashevskaya, Mine Alardinskaya, Mine Esaulskaya, Mine Kusheyakovskaya, Mine Osinnikovskaya, Mine Uskovskaya, Mine Erunakovskaya 8)
 - Mezhdurechensk site (Rospadskaya mine, TPTU, Montazhnik Rospadskoy, Obogatitel'naya Fabrika Rospadskaya, Rospadskaya-Koksovaya mine, MUK-96, Razrez Rospadskiy)
12. Evraz Caspian Steel
13. EVRAZ Inc. NA (including EVRAZ Portland, EVRAZ Pueblo)
14. EVRAZ Inc. NA Canada (including EVRAZ Camrose, EVRAZ Red Deer, EVRAZ Calgary, EVRAZ Regina)
15. Evraz Palini e Bertoli
16. Evraz Stratcor, Inc.
17. Evraz Vametco (included only in the figure for 2017 due to asset disposition in 2017)
18. EVRAZ Nikom, a.s.

Appendix 4 – Environmental performance

Indicator	Unit	2017	2018	2019	2019 vs. 2018		Definition	Comments
					Δ	%		
Air Emissions								
Key Air emissions	thousand tonnes	137.11	128.24	127.69	-0.55	-0.4		
SO _x	thousand tonne	58.18	51.30	45.38	-5.92	-11.5	Sulfur dioxide (SO ₂)	
NO _x	thousand tonnes	29.17	29.69	28.86	-0.83	-2.8	Sum of Nitric oxides (NO _x) as nitrogen dioxide (NO ₂)	
Dust	thousand tonnes	48.61	45.98	52.15	6.17	13.4	Sum of PM10 and PM25	
VOC	thousand tonnes	1.15	1.26	1.30	0.04	3.2	Volatile organic compounds	
CO	thousand tonnes	311.09	285.94	272.91	-13.03	-4.6	Carbon Monoxide (CO)	
Other	thousand tonnes	3.29	3.32	3.24	-0.08	-2.4	excl. CH₄, see “Greenhouse Gases “	
Greenhouse Gases								
GHG Scope 1	million tonnes CO₂e	36.68	34.56	39.06	4.50	13.0	Direct GHG emissions; sum of CO₂ equivalent of CO₂, CH₄, N₂O, PFC, HFC, SF₆ and NF₃	Direct GHG emissions are emissions from sources that are owned or controlled by EVRAZ
CO ₂	million tonnes CO ₂ e	28.35	26.86	27.96	1.10	4.1	Carbon dioxide (CO ₂)	Direct CO ₂ emissions from operations were calculated using the carbon balance method for carbon flows within production facilities, including fuel use. Emissions of other GHGs were calculated based on measured volumes, inventory changes or IPCC2006 factors and models (including for post-mining coal methane emissions) where direct measurement data were not available.
CH ₄	million tonnes CO ₂ e	8.26	7.64	11.04	3.40	44.5	CO ₂ equivalent of methane (CH ₄) emission	
N ₂ O	million tonnes CO ₂ e	0.06	0.06	0.06	0.0	0.0	CO ₂ equivalent of nitrous oxide (N ₂ O) emission	
PFC and HFC	million tonnes CO ₂ e	0.00003	0.00009	0.00002	-0.00007	-77.8	CO ₂ equivalent of hydrofluorocarbons & perfluorocarbons emissions	
SF ₆	million tonnes CO ₂ e	-	-	-	-	-	CO ₂ equivalent of sulphur hexafluoride (SF ₆) emissions	
NF ₃	million tonnes CO ₂ e	-	-	-	-	-	CO ₂ equivalent of nitrogen trifluoride (NF ₃) emissions	
GHG Scope 2	million tonnes CO₂e	4.97	4.23	4.28	0.05	1.2	Indirect GHG emissions from consumption of purchased electricity, heat or steam	Scope 2 emissions are emissions associated with the generation of electricity, heating/cooling, or steam purchased by EVRAZ assets for own consumption. Scope 2 emissions were estimated using emission factors specifically developed for the country or region, if available, or otherwise factors provided by UK Defra or given in National Inventory Reports.

Indicator	Unit	2017	2018	2019	2019 vs. 2018		Definition	Comments
Total GHG	million tonnes CO₂e	41.65	38.79	43.35	4.56	11.8	Calculation perimeter includes the following subsidiaries:	
GHG Steel Segment	million tonnes CO ₂ e	30.44	28.15	29.32	1.17	4.2	EVRAZ NTMK, EVRAZ KGOK, EVRAZ ZSMK,	
Scope 1	million tonnes CO ₂ e	27.02	25.47	26.58	1.11	4.4	Evrazruda, EVRAZ DMZ, EVRAZ, Vanady Tula, EVRAZ	
Scope 2	million tonnes CO ₂ e	3.42	2.68	2.74	0.06	2.2	Caspian Steel, EVRAZ Palini e Bertoli, EVRAZ Nikom	
GHG Steel NA Segment	million tonnes CO ₂ e	1.45	1.39	1.41	0.02	1.4	EVRAZ Stratcor, EVRAZ Calgary, EVRAZ Camrose,	
Scope 1	million tonnes CO ₂ e	0.83	0.75	0.76	0.01	1.3	EVRAZ Portland, EVRAZ Pueblo, EVRAZ Red Deer, EVRAZ Regina,	
Scope 2	million tonnes CO ₂ e	0.62	0.64	0.65	0.01	1.6		
GHG Coal Segment	million tonnes CO ₂ e	9.76	9.25	12.61	3.36	36.3	Raspadskaya Coal Company, Mezhegyugol	
Scope 1	million tonnes CO ₂ e	8.82	8.34	11.73	3.39	40.6		
Scope 2	million tonnes CO ₂ e	0.94	0.91	0.89	-0.02	-2.2		
GHG per t of steel cast	tCO₂e per tonne of steel cast	2.02	2.01	1.97	-0.04	-2.0		
GHG per net revenue	kg CO₂e / US\$	3.80	3.00	3.64	0.64	21.3		
GHG Steel Segment	kg CO ₂ e / US\$	3.90	3.20	3.60	0.40	12.5		
GHG Steel NA Segment	kg CO ₂ e / US\$	0.80	0.50	0.56	0.06	12.0		
GHG Coal Segment	kg CO ₂ e / US\$	4.40	4.00	6.24	2.24	56.0		
Water Management								
Total fresh water intake for production needs	million m³	319.43	226.49	205.32	-21.17	-9.3		
surface water sources	million m ³	288.55	196.74	175.03	-21.71	-11.0		
ground water	million m ³	9.09	8.64	9.20	0.56	6.5		
seawater	million m ³	-	-	-	-	-		
public network	million m ³	17.30	15.34	16.19	0.85	5.5		
other sources	million m ³	4.49	5.77	4.90	-0.87	-15.1		
Mine and quarry water usage for production needs	million m³	21.15	17.36	21.22	3.86	22.2		
mine water	million m ³	11.78	11.01	13.70	2.69	24.4		
quarry water	million m ³	9.37	6.35	7.52	1.17	18.5		

Indicator	Unit	2017	2018	2019	2019 vs. 2018	2019 vs. 2018	Definition	Comments
Steel segment: fresh water intake for production needs	million m³	274.08	183.18	164.66	-18.52	-10.1	EVRAZ NTMK, EVRAZ ZSMK, EVRAZ DMZ (included in the figures for both 2017 and 2018, however, was sold in 2018), EVRAZ Vanady Tula, EVRAZ Caspian Steel, EVRAZ Palini e Bertoli, EVRAZ Nikom, EVRAZ Stratcor, EVRAZ Inc. NA (including EVRAZ Portland, EVRAZ Pueblo), EVRAZ Inc. NA Canada (including EVRAZ Camrose, EVRAZ Red Deer, EVRAZ Calgary, EVRAZ Regina)	
surface water sources	million m ³	255.88	166.67	148.05	-18.62	-11.2		
ground water	million m ³	4.88	4.69	4.74	0.05	1.1		
seawater	million m ³	-	-	-	-	-		
public network	million m ³	12.40	11.18	10.78	-0.40	-3.6		
other sources	million m ³	0.92	0.64	1.09	0.45	71.0		
Iron Ore: fresh water intake for production needs	million m³	37.90	34.21	32.13	-2.08	-6.1	EVRAZ KGOK, Evrazruda, EVRAZ Sukha Balka (included only in the figure for 2017 due to asset disposition in 2017), Evraz Vametco (included only in the figure for 2017 due to asset disposition in 2017)	
surface water sources	million m ³	32.51	30.03	26.86	-3.17	-10.6		
ground water	million m ³	0.61	0.58	0.54	-0.04	-7.0		
seawater	million m ³	-	-	-	-	-		
public network	million m ³	4.35	3.39	4.72	1.33	39.1		
other sources	million m ³	0.43	0.21	0.01	-0.20	-94.1		
Mine and quarry water usage for production needs		11.56	7.66	8.84	1.17	15.3		
mine water	million m ³	2.19	1.88	1.88	0.00	0.0		
quarry water	million m ³	9.37	5.78	6.95	1.17	20.3		
Coal segment: fresh water intake for production needs	million m³	7.45	9.10	8.52	-0.58	-6.3	Raspadskaya Coal Company, Mezhegyugol	
surface water sources	million m ³	0.17	0.04	0.13	0.9	189.5		
ground water	million m ³	3.60	3.36	3.91	0.55	16.4		
seawater	million m ³	-	-	-	-	-		
public network	million m ³	0.55	0.76	0.69	-0.08	-10.3		
other sources	million m ³	3.13	4.93	3.79	-1.14	-23.0		
Mine and quarry water usage for production needs		9.60	9.70	12.39	2.69	27.7		

Indicator	Unit	2017	2018	2019	2019 vs. 2018		Definition	Comments
mine water	million m ³	9.60	9.13	11.82	2.69	29.4		
quarry water	million m ³	0.00	0.57	0.57	0.00	0.0		
Fresh water withdrawal intensity	m³/tonne of steel cast	19.53	14.07	11.92	-2.15	-15.3		
Water discharge intensity	m³/tonne of steel cast	9.46	5.78	4.99	-0.79	-13.7		
Fresh water withdrawal intensity	m³/tonne of iron ore	2.61	2.54	2.34	-0.2	-7.9		
Water discharge intensity	m³/tonne of iron ore	0.97	0.89	0.93	0.04	4.5		
Fresh water withdrawal intensity	m³/tonne of raw coking coal	0.33	0.38	0.33	-0.05	-13.2		
Water discharge intensity	m³/tonne of raw coking coal	1.73	1.85	1.72	-0.13	-7.0		
Fresh water withdrawal intensity	m³/US\$ revenue	29.50	17.64	17.25	-0.39	-2.2		
Water recycled for use in own operations	%	90.4	92.8	93.3	0.50	0.5		
Total water discharge into water bodies	million m³	185.68	131.85	125.91	-5.93	-4.5		
Steel segment	million m ³	132.75	75.27	68.90	-6.37	-8.5	EVRAZ NTMK, EVRAZ ZSMK, EVRAZ DMZ (included in the figures for both 2017 and 2018, however, was sold in 2018), EVRAZ Vanady Tula, EVRAZ Caspian Steel, EVRAZ Palini e Bertoli, EVRAZ Nikom, EVRAZ Stratcor, EVRAZ Inc. NA (including EVRAZ Portland, EVRAZ Pueblo), EVRAZ Inc. NA Canada (including EVRAZ Camrose, EVRAZ Red Deer, EVRAZ Calgary, EVRAZ Regina)	
Iron Ore	million m ³	14.01	12.03	12.86	0.83	6.9	EVRAZ KGOK, Evrazruda, EVRAZ Sukha Balka (included only in the figure for 2017 due to asset disposition in 2017), Evraz Vametco (included only in the figure for 2017 due to asset disposition in 2017)	
Coal segment	million m ³	38.92	44.55	44.15	-0.40	-0.9	Raspadskaya Coal Company, Mezhegeyugol, EVRAZ NMTP (was sold in 2017)	
Waste & By-product Management								
Non-mining waste & by-product generation	kt	9,233.5	7,947.8	8,445.4	497.6	6.3		

Indicator	Unit	2017	2018	2019	2019 vs. 2018	Definition	Comments
Metallurgical by-product generation	kt	7,629.5	6,401.7	6,829.6	427.9	6.7	
General waste	kt	1,603.9	1,546.1	1,615.7	69.6	4.5	
non-hazardous waste generation	kt	1,533.5	1,471.9	1,547.4	75.5	5.1	
hazardous waste generation	kt	70.5	74.2	68.3	-5.9	-7.9	
Non-mining waste & by-product recycled	kt	9,666.7	8,846.8	8,881.2	34.4	0.4	
Non-mining waste & by-product non-recycled	kt	538.7	591.2	661.6	70.4	11.9	
Non-mining waste recycling or re-use rate	%	104.7	111.3	105.2	-6.1	-5.5	
Mining waste	kt	169,569.5	232,004.5	198,827.7	-33,176.8	-14.3	
Mining waste used	kt	50,353.5	62,049.0	75,467.9	13,418.9	21.6	
Mining waste recycling or re-use rate	%	29.7	26.7	38.0	11.3	42.3	
Environmental Management							
Environmental commitments	US\$ million	102	121	198.6	77.60	64.1	a documented and approved by regulator liability to perform corrective actions to be in compliance with environmental requirements applicable to a specific facility Exchange rate as of 31 December report year
Environmental Liabilities (Site Restoration Provisions)	US\$ million	289	244	342	98.00	40.2	Site Restoration Provision – is a legal obligation associated with the retirement of a tangible long-lived asset (i.e. remediation work such as, land rehabilitation, removing underground fuel storage tanks, cleanup, etc.). The amount of Environmental Liabilities is calculated using discounted amounts of future cash flows and disclosed in the Financial Statements as Site restoration provision. Exchange rate as of 31 December report year
Environmental levies and fines for non-compliance	US\$ million	2.6	2.2	5.0	2.80	127.3	
Cost of environmental compliance	US\$ million	30.7	30.1	30.3	0.20	0.7	
Investments to improve environmental performance	US\$ million	28	29.8	28.8	-1.00	-3.4	
Material environmental incidents	cases	0	0	0	0.00	-	
Public complaints	cases	29	36	31	-5.00	-13.9	
Compliance with REACH requirements	cases of non-compliance	0	0	0	0.00	-	

Appendix 5 – Independent Assurance Report on the Sustainability Report 2019



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ИНН: 7709383532

Independent Assurance Report on the Sustainability Report 2019

To the Board of Directors and Stakeholders of EVRAZ plc

Subject matter

At the request of EVRAZ plc (hereinafter 'the Company') we have obtained a limited level assurance on the qualitative and quantitative information disclosed in the Sustainability Report 2019 of EVRAZ plc (hereinafter 'the Report') except for the following matters:

- ▶ Forward-looking statements on performance, events or planned activities;
- ▶ Correspondence between the Report and the Task Force on Climate-related Financial Disclosures; and
- ▶ Statements of third parties on performance in the Report.

Applicable criteria

The criteria of our engagement were the Global Reporting Initiative's Sustainability Reporting Standards (hereinafter 'the GRI Standards') and the sustainability reporting principles of the Company as set out in section 'About this report' of the Report. We believe that these criteria are appropriate given the purpose of our assurance engagement.

Management's responsibilities

The management of the Company is responsible for the preparation of the Report and for the information therein to present fairly in all material respects sustainability policies, activities, events and performance of the Company for the year ended 31 December 2019 in compliance with the GRI Standards and the sustainability reporting principles of the Company that are described in section 'About this report' of the Report. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation of a sustainability report that is free of material misstatements, selecting and applying appropriate reporting principles and using measurement methods and estimates that are reasonable in the circumstances.

Our responsibilities

Our responsibility is to independently express conclusions that:

- ▶ The information in the Report is, in all material respects, a fair representation of sustainability policies, activities, events and performance of the Company for the year ended 31 December 2019;
- ▶ The Report is prepared 'in accordance' with the GRI Standards using the Core option.

We apply International Standard on Quality Control 1 and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Summary of work performed

Our engagement was conducted in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information, issued by IFAC, and accordingly included the following procedures:

- ▶ Interviews with representatives of the Company management and specialists responsible for its sustainability policies, activities, performance and relevant reporting;
- ▶ Analysis of key documents related to Company sustainability policies, activities, performance and relevant reporting;
- ▶ Obtaining understanding of the process used to prepare the information on sustainability performance indicators of the Company and other engagement circumstances by reviewing the reporting process used for preparation of sustainability reports;
- ▶ Analysis of the Company stakeholder engagement activities via reviewing public hearings materials conducted by the Company;
- ▶ Benchmarking of the Report against sustainability reports of selected international and Russian peers of the Company and lists of sector-specific sustainability issues raised by stakeholders;
- ▶ Review of selection of corporate and external media publications with respect to the Company sustainability policies, activities, events, and performance in 2019;
- ▶ Analysis of material issues in field of sustainable development identified by the Company;
- ▶ Identification of sustainability issues material for the Company based on the procedures described above and analysis of their reflection in the Report;



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- ▶ Review of data samples regarding key human resources, energy use, environmental protection, process safety and health and safety activities indicators for the year ended 31 December 2019 to assess whether these data have been collected, prepared, collated and reported appropriately at the central office level;
- ▶ Visit to EVRAZ ZSMK in order to interview executives responsible for human resources, environmental protection and health and safety and gather evidence supporting the assertions on the Company's sustainability policies, activities, events, and performance made in the Report;
- ▶ Collection on a sample basis of evidence substantiating the qualitative and quantitative information included in the Report at the central office level;
- ▶ Assessment of compliance of the Report and its preparation process with Evraz plc sustainability reporting principles; and
- ▶ Assessment of compliance of information and data disclosures in the Report with the requirements of the Core option of reporting 'in accordance' with the GRI Standards.

Our evidence gathering procedures are more limited than for a reasonable assurance engagement, and therefore less assurance is obtained than in a reasonable assurance engagement.

E.V. Khramova
Partner
Ernst & Young LLC

27 April 2020

Conclusion

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the information in the Report does not represent fairly, in all material respects, the sustainability policies, activities, events and performance of the Company for the year ended 31 December 2019 in accordance with the GRI Standards and sustainability reporting principles of the Company.

Nothing has come to our attention that causes us to believe that the Report is not prepared 'in accordance' with the GRI Standards using the Core option.

Details of the subject of the independent assurance

Name: EVRAZ plc
Entered in the Registrar of Companies for England and Wales 13 October 2011 and assigned registration number 7784342.
Registered address and location: 5th Floor, 6ST Andrew Street, London, EC4A 3AE.

Details of the assurance provider

Name: Ernst & Young LLC
Record made in the State Register of Legal Entities on 5 December 2002, State Registration Number 1027739707203.
Address: Russia 115035, Moscow, Sadovnicheskaya naberezhnaya, 77, building 1.
Ernst & Young LLC is a member of Self-regulatory organization of auditors Association "Sodruzhestvo". Ernst & Young LLC is included in the control copy of the register of auditors and audit organizations, main registration number 12006020327.