## Our Sustainability approach

Developing our employees
Evolving health, safety, and environment
Supporting local communities
Responsible supply chain
Annendices

## Direct economic value generated and distributed

Through our operations we create value for our stakeholders, including shareholders, investors, employees, suppliers and contractors, government authorities, and local communities. The direct economic value generated and distributed demonstrates the wealth that we create through our operations and the subsequent allocation of revenue by stakeholder group.

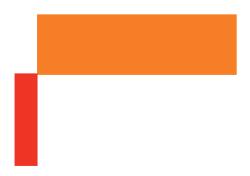
The difference between the value created and the value distributed is explained by some economic value being retained – we use this to further develop and bolster our business. We endeavour to boost the value generated and distributed, increase our contribution to society, maintain transparency, and act with integrity when it comes to information disclosure.

We used information from the audited IFRS Financial Statements of the Group to prepare Table 5 in accordance with GRI recommendations for Disclosure 201–1. In 2019, the value generated by EVRAZ amounted to US\$11,935 million, the value distributed US\$11,306 million, and the value retained US\$629 million.

## GRI 201-1

## EVRAZ's direct economic value generated and distributed<sup>1</sup>, \$ million

| Item                                  | Stakeholder                    | 2019     |
|---------------------------------------|--------------------------------|----------|
| Direct economic value generated       |                                | 11,935   |
| Revenue from the sale of goods        | A wide variety of stakeholders | 11,569   |
| Revenue from providing services       |                                | 336      |
| Revenue from financial investments    |                                | 8        |
| Other operating income                |                                | 22       |
| Economic value distributed            |                                | (11,306) |
| Operating expenses                    | Suppliers and contractors      | (7,875)  |
| Wages and other payments to employees | Employees                      | (1,451)  |
| Payments to providers of capital      | Shareholders and investors     | (1,422)  |
| - payments to shareholders            |                                | (1,086)  |
| - payments to creditors               |                                | (336)    |
| Payments to the government            | Government authorities         | (532)    |
| - including income tax expenses       |                                | (532)    |
| Community investments                 | Local communities              | (26)     |
| Economic value retained               |                                | 629      |



Information from the audited IFRS Financial Statements of the Group was used to prepare Disclosure 201-1 in accordance with the GRI recommendation. Data are presented on an accrual basis.