

# APPENDIX 6 – INDEPENDENT PRACTITIONER'S ASSURANCE REPORT



Совершенствуя бизнес,  
улучшаем мир

ООО «ЦАТР – аудиторские услуги»  
Россия, 115035, Москва  
Садовнический наб., 77, стр. 1  
Тел.: +7 (495) 705 9700  
+7 (495) 755 9700  
Факс: +7 (495) 755 9701  
ОКПО: 59002827  
ОГРН: 1027739707203  
ИНН: 7709383532

TSATR – Audit Services LLC  
Sadovnicheskaya Nab., 77, bld. 1  
Moscow, 115035, Russia  
Tel: +7 (495) 705 9700  
+7 (495) 755 9700  
Fax: +7 (495) 755 9701  
www.ey.com/ru

## Independent practitioner's assurance report

To the Board of Directors of EVRAZ plc

### Subject matter

We have been engaged by EVRAZ plc to perform a limited assurance engagement, as defined by International Standards on Assurance Engagements, (herein 'the Engagement'), to report on EVRAZ plc (hereinafter 'the Company') Sustainability Report (hereinafter 'the Report') as of 31 December 2021 or for 2021 (hereinafter 'the reporting period').

Under this engagement, we did not perform any procedures with regard to the following:

- ▶ Forward-looking statements on performance, events or planned activities of the Company;
- ▶ Correspondence between the Report and recommendations of the Sustainability Accounting Standards Board, recommendations of the Task Force on Climate-Related Financial Disclosures and the UN Global Compact principles.

### Applicable criteria

In preparing the Report the Company applied Global Reporting Initiative Sustainability Reporting Standards (hereinafter 'GRI Standards') in Core option and the sustainability reporting principles of the Company as set forth in chapter 'About this report' of the Report (hereinafter 'the Criteria').

### The Company's responsibilities

The Company's management is responsible for selecting the Criteria, and for presenting the Report in accordance with the Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the Report, such that it is free from material misstatement, whether due to fraud or error.

### The Practitioner's responsibilities

Our responsibility is to express a conclusion on the presentation of the Report based on the evidence we have obtained.

We conducted our assurance engagement in accordance with International Standard for Assurance Engagements (revised) *International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* (hereinafter 'ISAE 3000'). ISAE 3000 requires that we plan and perform our engagement to obtain limited assurance about whether, in all material respects, the Report is presented in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

### Our independence and quality control

We apply International Standard on Quality Control 1 (ISQC 1), and accordingly, we maintain a robust system of quality control, including policies and procedures documenting compliance with relevant ethical and professional standards and requirements in law or regulation.

We comply with the independence and other ethical requirements of the IESBA Code of Ethics for Professional Accountants, which establishes the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

### Summary of work performed

The assurance engagement performed represents a limited assurance engagement. The nature, timing and extent of procedures performed in a limited assurance engagement is limited compared with that necessary in a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is lower.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within information technology systems.

A limited assurance engagement consists of making inquiries, primarily of persons responsible for preparing the Report and related information, and applying analytical and other appropriate procedures.

Our procedures included:

- ▶ Inquiries of the 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;
- ▶ Analysis of the Company stakeholder engagement activities via reviewing register of communication and results of stakeholder meetings 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;



Page 2

- ▶ Review of a selection of corporate and external media publications with respect to the Company sustainability policies, activities, events, and performance in the reporting period;
- ▶ Analysis of material sustainability issues 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;
- ▶ Review of data samples regarding key human resources, environmental protection, health and safety, and charitable activities etc. indicators for the reporting period, to assess whether these data have been collected, prepared, collated and reported appropriately;
- ▶ Collection on a sample basis of evidence substantiating other qualitative and quantitative information included in the Report at the headquarters level;
- ▶ Assessment of compliance of the Report and its preparation process with Company's sustainability reporting principles;
- ▶ 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.

We also performed such other procedures as we considered necessary in the circumstances.

**Conclusion**

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Report is not represented fairly, in all material respects, according to the Criteria.



E.V. Khramova  
Partner  
TSATR - Audit Services LLC

28 April 2022

**Details of the independent practitioner**

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

**Details of the entity**

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: 2, Portman street, London, W1H 6DU, United Kingdom.