

# APPENDIX 1: ABOUT THE REPORT

## APPROACH TO REPORTING

The EVRAZ Sustainability Report (hereinafter referred to as the Sustainability Report and Report, EVRAZ or the Group) discloses information on the performance of the key sustainability and social responsibility management practices for 2021, as well as the Company's medium- and long-term plans. The Sustainability Report is published in Russian and English.

### GRI 102–50

The Sustainability Report provides information on EVRAZ's performance from January 1 to December 31, 2021, on the economic, social and environmental impact in the regions where it operates, as well as the way it engages with all parties.

Since 2004, the Company has published integrated reports disclosing non-financial information on an annual basis, including an extended chapter on corporate social responsibility (CSR). Since 2018, EVRAZ has started issuing separate sustainability

reports, with non-financial information disclosure according to the world's leading practices. The Group's latest

reports, as well as additional information on sustainability performance, are available on the official EVRAZ [website](#).

The main resources used to prepare the 2021 report were the following standards and guidelines:

- Global Reporting Initiative (GRI) Sustainability Reporting Standards
- Sustainability Accounting Standards Board (SASB)
- Business Reporting on SDGs

As well as the following documents:

- The UN Global Compact
- Basic performance indicators in line with RSPP recommendations on governance practices and corporate non-financial reporting

# REPORT BOUNDARIES

**GRI 102–45**

The information provided in this report discloses the sustainability performance of the following EVRAZ assets, unless otherwise stated in the body of the report.

## Assets included in the Report boundaries

SEGMENT	ENTERPRISE (REFERENCED IN THE REPORT)
Steel segment	EVRAZ Consolidated West-Siberian Metallurgical Plant (EVRAZ ZSMK) (including Evrazruda) EVRAZ Nizhny Tagil Metallurgical Plant (EVRAZ NTMK) EVRAZ Kachkanarsky Mining-and-Processing Integrated Works (EVRAZ KGOK) EVRAZ Caspian Steel EVRAZ Vanady Tula EVRAZ Nikom
Coal segment	Raspadskaya Coal Company
Steel, North America segment	EVRAZ Inc. NA (including, EVRAZ Portland, EVRAZ Pueblo) EVRAZ Inc. NA Canada (including EVRAZ Camrose, EVRAZ Red Deer, EVRAZ Calgary, EVRAZ Regina)
Other	Sales, services, and logistics companies

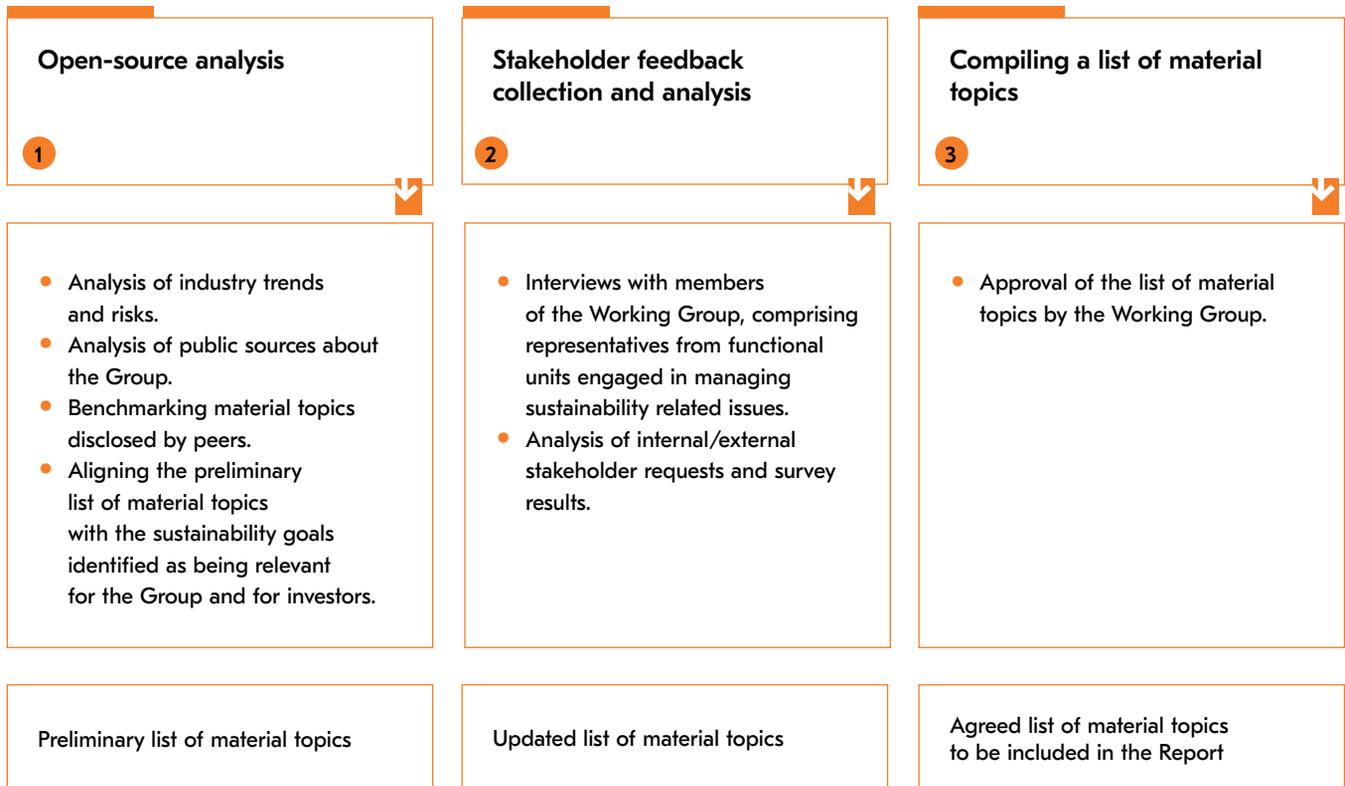
# THE PROCESS OF IDENTIFYING MATERIAL TOPICS

GRI 102-46

To identify material sustainability topics, their relevance to the Company was analysed from two perspectives, the materiality of economic, environmental

and social impacts, and the extent to which these impacts influence the assessments and decisions of all stakeholders.

## APPROACH TO IDENTIFICATION OF MATERIAL TOPICS

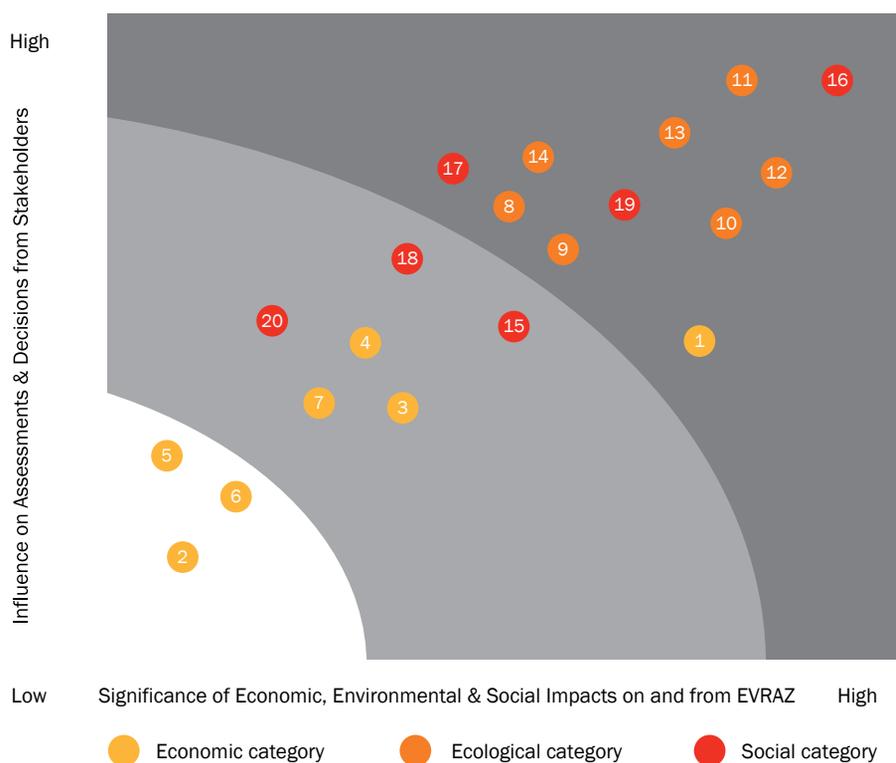


## Materiality matrix

### GRI 102-47

As a result of the materiality analysis and stakeholder survey, 20 topics were selected for disclosure in the ESG Report. High and medium priority topics are the most fully disclosed in the Report. Low priority topics are included in the “Other relevant topics” sections and described at the top level.

## MATRIX OF MATERIAL TOPICS OF THE REPORT



Material topics

CATEGORY	No	TOPIC	PAGE NUMBER	WITHIN THE GROUP	OUTSIDE THE GROUP
Economic	1	Economic performance	43	V	V
	2	Market presence	65	V	V
	3	Indirect economic impacts	100	V	V
	4	Anti-corruption	25	V	V
	5	Procurement impacts	104	V	V
	6	Taxes	41	V	—
	7	Risk management	34	V	V
Environmental	8	Energy	53	V	V
	9	Water and Effluents	86	V	V
	10	Biodiversity	84	V	V
	11	Emissions	91	V	V
	12	Waste	89	V	V
	13	Environmental compliance	82	V	—
	14	Carbon and energy management	44	V	V
Social	15	Employment	58	V	V
	16	Occupational health and safety	70	V	V
	17	Training and education	67	V	—
	18	Diversity and equal opportunity	63	V	V
	19	Local communities	100	V	V
	20	Freedom of association and collective bargaining	68	V	—

## DATA PREPARATION METHODOLOGY

The data provided in this report has been compiled exclusively from official reporting forms provided annually to the state statistics authorities, as well as from management accounts, and in accordance with non-financial reporting disclosure methods and the recommendations of GRI, SASB and RSPP Standards.

In this Report, all data are presented in tables following the chapters on each aspect of sustainable development. Where detailed information on indicator calculation methods and changes are available, they are provided in the respective chapters of the Report.

## ASSURANCE

**GRI 102-56**

The Group engaged EY<sup>1</sup> to provide independent assurance of the Sustainability Report in order to ensure the quality, accuracy, and completeness of the reported data (see Independent Assurance Statement on page 138).

The information reported in the Sustainability Report has been independently assured by EY and the quality, accurateness and thoroughness has been certified.

## CONTACT INFORMATION

**GRI 102-53**

Contacts for investors and analysts

Contacts for non-financial reporting and sustainability

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1. TSATR – Audit Services LLC (former Ernst & Young LLC): renamed in April 2022.

# APPENDIX 2 CONTENT INDEXES

GRI 102-55

## GRI CONTENT INDEX

GRI INDICATOR	DISCLOSURE	CHAPTER/ PAGE NUMBER	COMMENTS/ OMISSIONS
<i>GRI 102 General disclosures</i>			
<i>1. Organisational profile</i>			
GRI 102–1	The name of the organisation	Company profile, p. 6	
GRI 102–2	Activities, brands, products, and services	Company profile, p. 8	
GRI 102–3	Location of headquarters	Company profile, p. 6	
GRI 102–4	Location of operations	Company profile, p. 6	
GRI 102–5	Ownership and legal form	Company profile p. 6	EVRAZ plc.
GRI 102–6	Markets served	Company profile, p. 6	
GRI 102–7	Scale of the organisation	Company profile, p. 7	
GRI 102–8	Information on employees and other workers	Our people, p. 62	Total number of employees by employment contract (permanent and temporary) is disclosed by gender only.
GRI 102–9	Supply chain	Responsible supply chain management, p. 106	
GRI 102–10	Significant changes to the organisation and its supply chain	Responsible supply chain management, p. 106	
GRI 102–11	Precautionary Principle or approach	Sustainability risk management, p. 34	
GRI 102–12	External initiatives	Sustainability governance, p. 21	
GRI 102–13	Membership of associations	Sustainability governance, p. 23	
<i>2. Strategy and analysis</i>			
GRI 102–14	Statement from senior decision-maker	Message from the CEO, p. 4	
<i>3. Ethics and integrity</i>			
GRI 102–16	Values, principles, standards, and norms of behavior	Ethics and business conduct, p. 25	
GRI 102–17	Mechanisms for advice and concerns about ethics	Sustainability governance, p. 24	

GRI INDICATOR	DISCLOSURE	CHAPTER/ PAGE NUMBER	COMMENTS/ OMISSIONS
<i>4. Governance</i>			
GRI 102–18	Governance structure	Sustainability governance, p. 19	
GRI 102–19	Delegating authority	Sustainability governance, p. 19	
GRI 102–20	Executive-level responsibility for economic, environmental, and social topics	Sustainability governance, p. 19	
GRI 102–21	Consulting stakeholders on economic, environmental, and social topics	Stakeholder engagement, p. 33	
GRI 102–26	Role of highest governance body in setting purpose, values, and strategy	Sustainability governance, p. 19	
GRI 102–30	Effectiveness of risk management processes	Sustainability risk management, p. 34	
GRI 102–36	Process for determining remuneration	Our people, p. 65	
<i>5. Stakeholder engagement</i>			
GRI 102–40	List of stakeholder groups	Stakeholder engagement, p. 33	
GRI 102–41	Collective bargaining agreements	Our people, p. 58	
GRI 102–42	Identifying and selecting stakeholders	Stakeholder engagement, p. 33	
GRI 102–43	Approach to stakeholder engagement	Stakeholder engagement, p. 33	
GRI 102–44	Key topics and concerns raised	Stakeholder engagement, p. 33	
<i>6. Identified material aspects and boundaries</i>			
GRI 102–45	Entities included in the consolidated financial statements	Appendix 1 – About the Report, p. 115	
GRI 102–46	Defining report content and topic boundaries	Appendix 1 – About the Report, p. 114	
GRI 102–47	List of material topics	Appendix 1 – About the Report, p. 117	
GRI 102–48	Restatements of information		<p>Due to recalculation some indicators have been slightly changed compared to disclosures in the Annual Report 2021. Relevant footnotes have been added to the text of the Report.</p> <p>In addition to this, 2019 and 2020 GHG indicators have been recalculated with usage of new coefficients. See section “GHG emission reduction performance” for more details.</p>
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 INDICATOR	DISCLOSURE	CHAPTER/ PAGE NUMBER	COMMENTS/ OMISSIONS
<i>Report profile</i>			
GRI 102–50	Reporting period	Appendix 1 – About the Report, p. 114	
GRI 102–51	Date of most recent report		April, 2021.
GRI 102–52	Reporting cycle	Appendix 1 – About the Report, p. 114	
GRI 102–53	Contact point for questions regarding the report	Appendix 1 – About the Report, p. 119	
GRI 102–54	Claims of reporting in accordance with the GRI Standards	Appendix 1 – About the Report, p. 114	
GRI 102–55	Content index	Appendix 2 – Content Indexes, p. 120	
GRI 102–56	External assurance	Appendix 6 – Independent assurance statement, p. 138	
<i>Management approach</i>			
GRI 103–1	Explanation of the material topic and its Boundary		
GRI 103–2	The management approach and its components	In each “Material topic” of the Sustainability report	
GRI 103–3	Evaluation of the management approach		
<i>Material topics</i>			
<i>GRI 200 Economic</i>			
<i>GRI 201 Economic performance</i>			
GRI 201–1	Direct economic value generated and distributed	Direct economic value generated and distributed, p. 48	
GRI 201–2	Financial implications and other risks and opportunities due to climate change	Tackling climate change, p. 44	
<i>GRI 202 Market presence</i>			
GRI 202–1	Ratios of standard entry level wage by gender compared to local minimum wage	Remuneration system, p. 65	
<i>GRI 203 Indirect economic impacts</i>			
GRI 203–1	Infrastructure investments and services supported	Playing our role in society, p. 100	
GRI 203–2	Significant indirect economic impacts	Playing our role in society, p. 100	
<i>GRI 204 Procurement practices</i>			
GRI 204–1	Proportion of spending on local suppliers	Responsible supply chain management, p. 110	
<i>GRI 205 Anti-corruption</i>			
GRI 205-1	Operations assessed for risks related to corruption	Sustainability governance, p. 25	
GRI 205–2	Communication and training about anti-corruption policies and procedures	Sustainability governance, p. 26	
GRI 205–3	Confirmed incidents of corruption and actions taken	Sustainability governance, p. 26	

GRI INDICATOR	DISCLOSURE	CHAPTER/ PAGE NUMBER	COMMENTS/ OMISSIONS
<i>GRI 207 TAX 2019</i>			
GRI 207–1	Approach to tax	Tax liabilities, p. 41	
GRI 207–2	Tax governance, control, and risk management	Tax liabilities, p. 41	
GRI 207–3	Stakeholder engagement and management of concerns related to tax	Tax liabilities, p. 41	
GRI 207–4	Country-by-country reporting	Tax liabilities, p. 41	
<i>GRI 300 Environmental</i>			
<i>GRI 302 Energy</i>			
GRI 302–1	Energy consumption within the organisation	Tackling climate change, p. 56	Energy consumption is disclosed for a limited number of enterprises that are stated in the text of relevant section.
GRI 302–3	Energy intensity	Tackling climate change, p. 56	Energy intensity is disclosed for a limited number of enterprises that are stated in the text of relevant section.
GRI 302–4	Reduction of energy consumption	Tackling climate change, p. 56-57	
<i>GRI 303 Water</i>			
GRI 303–1	Interactions with water as a shared resource	Protecting our natural environment, p. 86	
GRI 303–2	Management of water discharge-related impacts	Protecting our natural environment, p. 86	
GRI 303–3	Water withdrawal	Protecting our natural environment, p. 87	Water withdrawal is disclosed as a specific indicator per US\$ thousand revenue and per tonne of crude steel cast.
GRI 303–4	Water discharge	Protecting our natural environment, p. 87	The indicator disclosed in part, without breakdown by type of destination, however discharges from steel production and mining activities are shown separately.
GRI 303–5	Water consumption	Protecting our natural environment, p. 87	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.
<i>GRI 304 Biodiversity</i>			
GRI 304–1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Protecting our natural environment, p. 84-85	
GRI 304–3	Habitats protected or restored	Protecting our natural environment, p. 84-85	
<i>GRI 305 Emissions</i>			
GRI 305–1	Direct (Scope 1) GHG emissions	Tackling climate change, p. 50-53	
GRI 305–2	Energy indirect (Scope 2) GHG emissions	Tackling climate change, p. 50-53	

GRI INDICATOR	DISCLOSURE	CHAPTER/ PAGE NUMBER	COMMENTS/ OMISSIONS
GRI 305–3	Other indirect (Scope 3) GHG emissions	Tackling climate change, p. 52	
GRI 305–4	GHG emissions intensity	Tackling climate change, p. 52-53	Intensity of GHG emissions (kgCO <sub>2</sub> e/US\$) is calculated as GHG emissions divided by consolidated revenue, broken down by the reporting segments. GHG emissions intensity is also disclosed as a specific metric per tonne of crude steel (tCO <sub>2</sub> e per tonne of crude steel).
GRI 305–5	Reduction of GHG emissions	Tackling climate change, p. 50-51	
GRI 305–7	Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	Protecting our natural environment, p. 92-93	Key air emissions of EVRAZ include SO <sub>x</sub> , NO <sub>x</sub> , VOC, PM.
<i>GRI 306 Effluents and waste</i>			
GRI 306–1	Waste generation and significant waste-related impacts	Protecting our natural environment, p. 89	
GRI 306–2	Management of significant waste-related impacts	Protecting our natural environment, p. 89	
GRI 306–3	Waste generated	Protecting our natural environment, p. 89	The information is disclosed for the following: <ul style="list-style-type: none"> <li>● total non-mining waste and by-product generated by EVRAZ enterprises</li> <li>● shares of waste generated and received</li> </ul>
GRI 306–4	Waste diverted from disposal	Protecting our natural environment, p. 89	
GRI 306–5	Waste directed to disposal	Protecting our natural environment, p. 89	
<i>GRI 307 Environmental compliance</i>			
GRI 307–1	Non-compliance with environmental laws and regulations	Protecting our natural environment, p. 82	
<i>GRI 308 supplier environmental assesment</i>			
GRI 308-1	New suppliers that were screened using environmental criteria	Responsible supply chain management, p. 110	
<i>GRI 400 Social</i>			
<i>GRI 401 Employment</i>			
GRI 401–1	New employee hires and employee turnover	Our people, p. 62	Employee turnover (overall and voluntary 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	Our people, p. 66	EVRAZ provides the same benefits both to full-time and part-time employees.

GRI INDICATOR	DISCLOSURE	CHAPTER/ PAGE NUMBER	COMMENTS/ OMISSIONS
<i>GRI 403 Occupational health and safety</i>			
GRI 403–1	Occupational health and safety management system	Health, Safety and Environment p. 70, Health and Safety management, p. 72-73	
GRI 403–2	Hazard identification, risk assessment, and incident investigation	Health and Safety management, p. 74	
GRI 403–3	Occupational health services	Health, Safety and Environment, p. 72-73	
GRI 403–4	Worker participation, consultation, and communication on occupational health and safety	Health, Safety and Environment, p. 72	
GRI 403–5	Worker training on occupational health and safety	Health, Safety and Environment, p. 75	
GRI 403–6	Promotion of worker health	Health, Safety and Environment, p. 78	
GRI 403–7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health, Safety and Environment, p. 74	
GRI 403–8	Workers covered by an occupational health and safety management system	Health, Safety and Environment, p. 72	
GRI 403–9	Work-related injuries	Health, Safety and Environment, p. 76-77	
GRI 403–10	Work-related ill health	Health, Safety and Environment, p. 78	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.
<i>GRI 404 Training and education</i>			
GRI 404–1	Average hours of training per year per employee	Our people, p. 67	
GRI 404–2	Programmes for upgrading employee skills and transition assistance programmes	Our people, p. 67	
<i>GRI 405 Diversity and equal opportunity</i>			
GRI 405–1	Diversity of governance bodies and employees	Our people, p. 63	
<i>GRI 407 Freedom of association and collective bargaining</i>			
GRI 407–1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Our people, p. 68	
<i>GRI 408 Child labor</i>			
GRI 408–1	Operations and suppliers at significant risk for incidents of child labor	Our people, p. 63	
<i>GRI 409: Forced or compulsory labor</i>			
GRI 409–1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Our people, p. 63	
<i>GRI 410 Security practices</i>			
<i>GRI 413 Local communities</i>			
GRI 413–1	Operations with local community engagement, impact assessments, and development programmes	Playing our role in society, p. 98, 100	

# SASB CONTENT INDEX

SASB INDICATOR	DISCLOSURE	REPORT SECTION	PAGE.
<i>Activity metrics</i>			
EM-MM-000.B	Total iron ore production	Performance dashboard	10
<i>Environmental aspect</i>			
<i>Greenhouse Gas Emissions</i>			
EM-MM-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Tackling climate change	51
EM-MM-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Tackling climate change	51
<i>Air Emissions</i>			
EM-MM-120a.1	Air emissions of the following pollutants: <ul style="list-style-type: none"> <li>● CO</li> <li>● NO<sub>x</sub> (excluding NO)</li> <li>● SO<sub>x</sub></li> <li>● particulate matter (PM<sub>10</sub>)</li> <li>● manganese (MnO)</li> <li>● lead (Pb)</li> <li>● volatile organic compounds (VOCs), and</li> <li>● polycyclic aromatic hydrocarbons (PAHs)</li> </ul>	Protecting our natural environment	92
<i>Energy Management</i>			
EM-MM-130a.1	<ul style="list-style-type: none"> <li>● Total energy consumed</li> <li>● percentage grid electricity</li> <li>● percentage renewable</li> </ul>	Tackling climate change	56
<i>Water Management</i>			
EM-MM-140a.1	<ul style="list-style-type: none"> <li>● Total fresh water withdrawn</li> <li>● percentage recycled</li> <li>● percentage in regions with High or Extremely High Baseline Water Stress</li> </ul>	Protecting our natural environment	87

SASB INDICATOR	DISCLOSURE	REPORT SECTION	PAGE.
<i>Waste Management</i>			
EM-MM-150a.1	Amount of waste generated, percentage hazardous, percentage recycled	Protecting our natural environment	89
EM-MM-150a.2	Total weight of mineral processing waste, percentage recycled	Protecting our natural environment	89
<i>Biodiversity Impacts</i>			
EM-MM-160a.1	Description of environmental management policies and practices for active sites	Protecting our natural environment	84
<i>Social aspect</i>			
<i>Security, Human Rights &amp; Rights of Indigenous Peoples</i>			
EM-MM-210a.3	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	Our people	63
<i>Community Relations</i>			
EM-MM-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	Playing our role in society	98
<i>Labor Relations</i>			
EM-MM-310a.1	Percentage of active workforce covered under collective bargaining agreements, broken down by US and foreign employees	Our people	68
<i>Workforce Health &amp; Safety</i>			
EM-MM-320a.1	<ul style="list-style-type: none"> <li>• Total recordable incident rate (TRIR).</li> <li>• Fatality rate, and near miss frequency rate (NMFR) for full-time employees and contract employees.</li> </ul>	Health and safety management	77
<i>Business Ethics &amp; Transparency</i>			
EM-MM-510a.1	Description of the management system for prevention of corruption and bribery throughout the value chain	Sustainability governance	24

# APPENDIX 3 – UN GLOBAL COMPACT COMMUNICATION ON PROGRESS

This section provides structured information to EVRAZ stakeholders on the Group's sustainability-related policies, programmes and performance and serves as our Communication on Progress (COP) to the United Nations Global Compact.

PRINCIPLE	PRACTICAL ACTIONS TAKEN	MEASUREMENT OF CURRENT OR EXPECTED OUTCOMES	SECTION OF THE REPORT FOR MORE DETAILED INFORMATION
<i>Human rights</i>			
<p>Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights</p> <p>Principle 2: Make sure that they are not complicit in human rights abuses</p>	<p>EVRAZ has the Human Rights Policy that aligns with the United Nations Guiding Principles on Business and Human Rights.</p> <p>The Group is monitored by trade unions, representatives from Russia's Presidential Council for Civil Society and Human Rights and other public organisations to reduce the risk of legal violations. The Company also performs due diligence throughout the lifecycle of its operations and regularly identify actual and potential risks regarding human rights violations. The hotline operates anonymously 24/7.</p>	<ul style="list-style-type: none"> <li>• High employee awareness on human rights issues.</li> <li>• A healthy working environment where employees are free of any kind of discrimination.</li> <li>• No violations of human rights.</li> <li>• Improved efficiency of human rights violations detection due to enhancement in the operation of EVRAZ Hotline.</li> </ul>	<p>Our people, p. 58</p> <p>Ethics and business conduct, 24</p>

PRINCIPLE	PRACTICAL ACTIONS TAKEN	MEASUREMENT OF CURRENT OR EXPECTED OUTCOMES	SECTION OF THE REPORT FOR MORE DETAILED INFORMATION
<i>Labour</i>			
<p>Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining</p> <p>Principle 4: The elimination of all forms of forced and compulsory labour</p> <p>Principle 5: The effective abolition of child labour</p> <p>Principle 6: The elimination of discrimination in respect of employment and occupation</p>	<p>EVRAZ signs collective agreements with industry tariff agreements.</p> <p>The Group strictly prohibits any forms of slavery (such as child labour and forced labour) and conducts risk assessments to determine which parts of its own business and supplier and subcontractors are at high risk of committing modern slavery acts. EVRAZ has a Diversity and Inclusion Policy that expresses no tolerance for any form of discrimination.</p>	<ul style="list-style-type: none"> <li>• More active and credible interaction of the Group with trade unions.</li> <li>• No child labour or forced labour within the Company.</li> <li>• Increased scrutiny of modern slavery issues in those areas of business and for those suppliers and subcontractors where there is a risk of committing modern slavery acts.</li> <li>• Higher awareness of employees on the diversity and inclusion issues.</li> <li>• Increased employee diversity.</li> </ul>	Our people, p. 58
<i>Environment</i>			
<p>Principle 7: Businesses should support a precautionary approach to environmental challenges</p> <p>Principle 8: Undertake initiatives to promote greater environmental responsibility</p> <p>Principle 9: Encourage the development and diffusion of environmentally friendly technologies</p>	<p>In 2021 the Group has clarified a new goal for the period up to 2030 (with 2019 as the baseline year), which covers air emissions aspects.</p> <p>We highlighted that the indicator for air emissions only applies to social dust (dust that affects the local population during coal transportation in residential areas).</p> <p>Specifically, the indicator does not apply to all dust, but only to dust that is considered socially significant.</p>	<p>Goals set by EVRAZ for the period up to 2030:</p> <p><b>Water:</b></p> <ul style="list-style-type: none"> <li>• Zero wastewater discharges from steel production.</li> </ul> <p><b>Waste:</b></p> <ul style="list-style-type: none"> <li>• Utilise 95% of waste from metal production and general waste.</li> <li>• Recycle 50% of mining waste.</li> </ul> <p><b>Air emissions:</b></p> <ul style="list-style-type: none"> <li>• Reduce total atmospheric emissions from steel production by 33%.</li> <li>• Reduce dust emissions from storing and transporting coal by 1.5 times.</li> </ul> <p><b>GHG emissions:</b></p> <ul style="list-style-type: none"> <li>• Reduce specific Scope 1 and 2 GHG emissions from EVRAZ's Steel segments (the Steel and North America segments) by 20%.</li> <li>• Utilise 75% of methane (CH4) emitted in the process of degassing carried out during coal mining.</li> </ul>	Protecting our natural environment, p. 80
<i>Anti-Corruption</i>			
Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery	Corruption and bribery at EVRAZ are managed in accordance with the Anticorruption Policy and Anti-corruption Compliance System Policy. Corruption-related risks are analysed systematically at the end of each year by compliance managers. The most vulnerable risks are usually evaluated in a more detailed and comprehensive manner. Overall information about risks is usually further reported to the Audit Committee.	The Learning Management System will enhance the effectiveness of employee training management, as the courses will become more frequent and relevant to the specifics of the Group's operations.	Ethics and business conduct, 24

# APPENDIX 4 – TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES<sup>1</sup>

No	RECOMMENDATIONS	COVERED IN THE REPORT
1	<p><b>Governance</b></p> <p>Disclose the organisation’s governance around climate-related risks and opportunities</p>	<p>Section “Climate risk and GHG emission management”, section “Health, safety, and environment”</p> <p>Issues related to climate change are considered at regular meetings of the Board of Directors and Sustainability Committee of the Board of Directors. The Board of Directors oversees the process of managing climate-related risks and opportunities and approves the Group’s risk appetite. The Sustainability Management Committee (attended by the CEO, Vice Presidents, heads of business units) considers different climate-related issues, including the analysis of available decarbonisation technologies, asset-oriented measures to achieve emission quotas.</p>
2	<p><b>Strategy</b></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 “Decarbonisation pathway”</p> <p>EVRAZ considers climate-related risks and opportunities, plans and designs measures to mitigate identified risks to make its business strategy and business model more resilient to the consequences of climate change. The decarbonisation pathway developing is started and will be integrated into operations and planning. Until 2030, decarbonisation initiatives will be mainly focused on energy efficiency, technological upgrade of equipment, and higher production productivity. EVRAZ analyzes long-term possibilities for decarbonisation.</p>
3	<p><b>Risk management</b></p> <p>Disclose how the organisation identifies, assesses, and manages climate-related risks</p>	<p>Section “Decarbonisation pathway”, section “Sustainability governance”</p> <p>Climate-related risk management is integrated into the corporate risk management system. The Group determines relevant climate-related risks for the short, medium, and long term in line with TCFD within the categories of transition and physical risks. The Risk Management Group plays a key role in identifying, assessing, and monitoring climate-related risks and mitigation measures within the Group.</p>
4	<p><b>Metrics and Targets</b></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 “Climate risk and GHG emission management”, figures:</p> <ul style="list-style-type: none"> <li>● EVRAZ’ GHG emissions, 2017-2021, million tCO<sub>2</sub>e</li> <li>● EVRAZ’ GHG emissions by segment in 2021, million tCO<sub>2</sub>e</li> <li>● Specific Scope 1 and 2 GHG emissions from steel production (the Steel and North America segments), tCO<sub>2</sub>e/tcs</li> <li>● EVRAZ’ Carbon intensity of GHG emissions per t</li> </ul> <p>Section “GHG emissions and energy efficiency” targets (by 2030 compared to 2019):</p> <ul style="list-style-type: none"> <li>● to reduce specific Scope 1 and 2 GHG emissions from steelmaking operations by 20%,</li> <li>● to reach 75%-utilisation of methane emitted while degassing coal mines.</li> </ul>

1. For more information about the Group’s governance around climate-related risks and opportunities, risk management processes, strategy and metrics used to assess climate-related risks and opportunities please see our official website.

# APPENDIX 5<sup>2</sup> – ENVIRONMENTAL PERFORMANCE

INDICATOR	UNIT	2019	2020	2021	2021 VS. 2020		DEFINITION	COMMENTS
					Δ	%		
<i>Air Emissions</i>								
Total air emissions (including key emissions) – Steel production	thousand tonnes	396.22	381.57	370.69	-10.88	-2.9	Total Air Emissions – Emissions excluding Coal emissions and CH <sub>4</sub>	
Total air emissions (including key emissions) – Coal	thousand tonnes	403.19	429.69	409.65	-20.05	-4.7	Total Coal Air Emissions — including CH <sub>4</sub> (98% of total coal emissions)	
Key Air emissions	thousand tonnes	128.13	121.30	110.79	-10.51	-8.7	Key Air emissions: Steel and Coal	
• SO <sub>x</sub>	thousand tonnes	45.38	45.11	41.62	-3.49	-7.7	Sulfur dioxide (SO <sub>2</sub> )	
• NO <sub>x</sub>	thousand tonnes	28.85	25.52	25.16	-0.36	-1.4	Sum of Nitric oxides (NO <sub>x</sub> ) as nitrogen dioxide (NO <sub>2</sub> )	
• Dust	thousand tonnes	52.44	49.25	42.58	-6.67	-13.5	Sum of PM10 and PM25	
• VOC	thousand tonnes	1.45	1.42	1.44	0.02	1.4	Volatile organic compounds	
CO	thousand tonnes	272.91	265.53	265.93	0.40	0.2	Carbon Monoxide (CO)	
CH <sub>4</sub>	thousand tonnes	397.78	425.16	404.24	-20.92	-4.9	CH <sub>4</sub> disclosed in greenhouse gas emissions (in million tonnes CO <sub>2</sub> e)	
Other	thousand tonnes	3.09	1.49	1.55	0.06	4.0	excl. CH <sub>4</sub> , see “Greenhouse Gases”	
<b>Greenhouse Gases</b>								
GHG Scope 1	Million tonnes CO <sub>2</sub> e	40.76 <sup>3</sup>	41.21 <sup>4</sup>	40.17	-1.04	-2.5	Direct GHG emissions; sum of CO <sub>2</sub> equivalent of CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, PFC, HFC, SF <sub>6</sub> and NF <sub>3</sub>	Direct GHG emissions are emissions from sources that are owned or controlled by EVRAZ

2. Due to mathematical rounding, some totals or percentages may slightly differ from the values of the separate figures

3. Data for 2019 Scope 2 presented in the current Report differs from the data for 2019 Scope 2 presented in the Sustainability Report 2020 due to the following reasons: improved data quality (elimination of double counting for coke stripping at NTMK, inclusion of methane emissions from surface coal mining: +0.26 MtCO<sub>2</sub>e), GWP change to potentials from IPCC 5th Assessment Report (+1.43 MtCO<sub>2</sub>e).

4. Data for 2020 Scope 2 presented in the current Report differs from the data for 2020 Scope 2 presented in the Sustainability Report 2020 due to the following reasons: improved data quality (exclusion of double counting for coke stripping at NTMK, inclusion of methane emissions from surface coal mining +0.28 MtCO<sub>2</sub>e), change in GWP to potentials from the IPCC 5th Assessment Report (+1.45 MtCO<sub>2</sub>e).

INDICATOR	UNIT	2019	2020	2021	2021 VS. 2020		DEFINITION	COMMENTS
					Δ	%		
CO <sub>2</sub>	Million tonnes CO <sub>2</sub> e	28.22	28.06	27.55	-0.51	-1.8	Carbon dioxide (CO <sub>2</sub> )	Direct CO <sub>2</sub> 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 IPCC 2006 factors and models (including for post-mining coal methane emissions) where direct measurement data were not available.
CH <sub>4</sub>	Million tonnes CO <sub>2</sub> e	12.48	13.09	12.57	-0.52	-4.0	CO <sub>2</sub> equivalent of methane (CH <sub>4</sub> ) emission	
N <sub>2</sub> O	Million tonnes CO <sub>2</sub> e	0.06	0.05	0.06	0.01	6.1	CO <sub>2</sub> equivalent of nitrous oxide (N <sub>2</sub> O) emission	
PFC and HFC	Million tonnes CO <sub>2</sub> e	0.00002	0.00012	0.00003	0.00	-77.1	CO <sub>2</sub> equivalent of hydrofluorocarbons & perfluorocarbons emissions	
SF <sub>6</sub>	Million tonnes CO <sub>2</sub> e	-	-	-	-	-	CO <sub>2</sub> equivalent of sulphur hexafluoride (SF <sub>6</sub> ) emissions	
NF <sub>3</sub>	Million tonnes CO <sub>2</sub> e	-	-	-	-	-	CO <sub>2</sub> equivalent of nitrogen trifluoride (NF <sub>3</sub> ) emissions	
GHG Scope 2	Million tonnes CO <sub>2</sub> e	2.38 <sup>1</sup>	2.27	1.96	-0.31	-13.7	Indirect GHG emissions from consumption of purchased electricity, heat or steam	
<b>Total GHG</b>	<b>Million tonnes CO<sub>2</sub>e</b>	<b>43.14</b>	<b>43.48</b>	<b>42.13</b>	<b>-1.35</b>	<b>-3.1</b>	<b>Calculation perimeter includes the following subsidiaries:</b>	
GHG Steel Segment	Million tonnes CO <sub>2</sub> e	28.22	28.2	27.11	-1.09	-3.9	EVRAZ NTMK, EVRAZ KGOK, EVRAZ ZSMK, Evrazruda, EVRAZ Vanady Tula, EVRAZ Caspian Steel, EVRAZ Nikom	
Scope 1	Million tonnes CO <sub>2</sub> e	26.84	26.86	26.14	-0.72	-2.7		
Scope 2	Million tonnes CO <sub>2</sub> e	1.38	1.34	0.97	-0.37	-27.2		

1. Data for total fresh water intake for production needs in the current Report differs from the data in the Sustainability Report 2020 due to the following reasons: the volume of fresh water for enterprise needs mistakenly included recycled water, which is used by Kuznetskaya CPP for production needs, and the volumes of recycled water were excluded

INDICATOR	UNIT	2019	2020	2021	2021 VS. 2020		DEFINITION	COMMENTS
					Δ	%		
<b>GHG Steel NA Segment</b>	Million tonnes CO <sub>2</sub> e	1.42	1.22	1.34	0.12	10.5	EVRAZ Calgary, EVRAZ Camrose, EVRAZ Portland, EVRAZ Pueblo, EVRAZ Red Deer, EVRAZ Regina,	
Scope 1	Million tonnes CO <sub>2</sub> e	0.77	0.63	0.72	0.09	13.7		
Scope 2	Million tonnes CO <sub>2</sub> e	0.65	0.59	0.63	0.04	7.0		
<b>GHG Coal Segment</b>	Million tonnes CO <sub>2</sub> e	12.61	14.07	13.67	-0.40	-2.8	Raspadsкая Coal Company, Mezhegeyugol and Yuzhkuzbassugol	
Scope 1	Million tonnes CO <sub>2</sub> e	13.15	13.72	13.32	-0.40	-2.9		
Scope 2	Million tonnes CO <sub>2</sub> e	0.35	0.35	0.36	0.01	3.0		
<b>GHG per t of steel cast</b>	tCO <sub>2</sub> e per tonne of steel cast	1.94	1.95	1.90	-0.05	-2.5		
<b>GHG per net revenue</b>	kg CO <sub>2</sub> e / US\$	3.62	4.46	2.98	-1.48	-33.2		
<b>GHG Steel Segment</b>	kg CO <sub>2</sub> e / US\$	3.47	4.05	2.66	-1.39	-34.2		
<b>GHG Steel NA Segment</b>	kg CO <sub>2</sub> e / US\$	0.57	0.68	0.58	-0.10	-15.4		
<b>GHG Coal Segment</b>	kg CO <sub>2</sub> e / US\$	6.68	9.44	5.89	-3.55	-37.6		
<i>Water Management</i>								
<b>Total fresh water intake for production needs<sup>1</sup></b>	million m <sup>3</sup>	201.7	202.79	196.22	-6.57	-3.2		Excluded the volumes of recycled water that are used by the Kuznetsky concentrator for production purposes.
surface water sources	million m <sup>3</sup>	175.03	176.60	170.18	-6.42	-3.6		
ground water	million m <sup>3</sup>	9.20	8.99	8.86	-0.13	-1.4		
seawater	million m <sup>3</sup>	-	-	-	-	-		
public network	million m <sup>3</sup>	16.19	15.54	15.47	-0.07	-0.4		
other sources	million m <sup>3</sup>	1.28	1.65	1.70	0.05	3.1		
<b>Mine and quarry water usage for production needs</b>	million m <sup>3</sup>	21.22	24.29	20.57	-3.72	-15.3		
mine water	million m <sup>3</sup>	13.70	15.45	14.97	-0.48	-3.1		
quarry water	million m <sup>3</sup>	7.52	8.83	5.60	-3.23	-36.6		

INDICATOR	UNIT	2019	2020	2021	2021 VS. 2020		DEFINITION	COMMENTS
					Δ	%		
<b>Steel segment: fresh water intake for production needs</b>	million m <sup>3</sup>	164.66	162.22	155.04	-718	-4.4	EVRAZ NTMK, EVRAZ ZSMK, EVRAZ Vanady Tula, EVRAZ Caspian Steel, EVRAZ Nikom, 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	mlnm <sup>3</sup>	148.05	145.72	138.59	-713	-4.9		
ground water	mlnm <sup>3</sup>	4.74	4.83	4.83	-0.01	-0.1		
seawater	mlnm <sup>3</sup>	-	-	-	-	-		
public network	mlnm <sup>3</sup>	10.78	10.23	10.34	0.11	1.1		
other sources	mlnm <sup>3</sup>	1.09	1.44	1.28	-0.16	-11.0		
<b>Iron Ore: fresh water intake for production needs</b>	mlnm <sup>3</sup>	32.13	36.02	36.61	0.59	1.6	EVRAZ KGOK, Evrazruda	
surface water sources	mlnm <sup>3</sup>	26.86	30.80	31.46	0.66	2.2		
ground water	mlnm <sup>3</sup>	0.54	0.55	0.56	0.01	1.1		
seawater	mlnm <sup>3</sup>	-	-	-	-	-		
public network	mlnm <sup>3</sup>	4.72	4.65	4.42	-0.23	-5.0		
other sources	mlnm <sup>3</sup>	0.01	0.01	0.17	0.16	1,334.1		
<b>Mine and quarry water usage for production needs</b>		8.84	9.91	6.70	-3.21	-32.4		
mine water	mlnm <sup>3</sup>	1.88	1.64	1.64	0.00	-0.1		
quarry water	mlnm <sup>3</sup>	6.95	8.27	5.06	-3.21	-38.9		
<b>Coal segment: fresh water intake for production needs</b>	mlnm <sup>3</sup>	4.9	4.55	4.57	0.02	0.5	Raspadskaya Coal Company, Mezhegeyugol	
surface water sources	mlnm <sup>3</sup>	0.13	0.09	0.13	0.04	51.3		
ground water	mlnm <sup>3</sup>	3.91	3.60	3.47	-0.13	-3.5		
seawater	mlnm <sup>3</sup>	-	-	-	-	-		

INDICATOR	UNIT	2019	2020	2021	2021 VS. 2020		DEFINITION	COMMENTS
					Δ	%		
public network	mlnm <sup>3</sup>	0.69	0.66	0.71	0.05	8.0		
other sources	mlnm <sup>3</sup>	0.17	0.2	0.26	0.05	26.5		
Mine and quarry water usage for production needs		12.39	14.38	13.87	-0.51	-3.5		
mine water	mlnm <sup>3</sup>	11.82	13.81	13.33	-0.48	-3.5		
quarry water	mlnm <sup>3</sup>	0.57	0.57	0.54	-0.03	-3.9		
Fresh water withdrawal intensity	m <sup>3</sup> / tonne of steel cast	11.92	11.90	11.43	-0.47	-4.0		
Fresh water withdrawal intensity <sup>1</sup>	m <sup>3</sup> / US\$ thousand revenue	16.94	20.79	13.86	-6.90	-32.2		
Water recycled for use in own operations	%	93.3	93.3	93.6	0.30	0.3 n.n.		
Total water discharge into water bodies	mln m <sup>3</sup>	125.91	125.26	121.49	-3.77	-3.0		
Steel segment	mln m <sup>3</sup>	68.90	68.58	63.48	-5.10	-7.4	EVRAZ NTMK, EVRAZ ZSMK, EVRAZ Vanady Tula, EVRAZ Caspian Steel, EVRAZ Nikom, EVRAZ Inc. NA (including EVRAZ Portland, EVRAZ Pueblo), EVRAZ Inc. NA Canada (including EVRAZ Camrose, EVRAZ Red Deer, EVRAZ Calgary, EVRAZ Regina)	
Iron Ore	mln m <sup>3</sup>	12.86	12.47	10.84	-1.63	-13.1	EVRAZ KGOK, Evrazruda	
Coal segment	mln m <sup>3</sup>	44.15	44.21	47.18	2.97	6.7	Raspadskaya Coal Company, Mezhegeyugol	

1. Data for fresh water withdrawal intensity in the current Report differs from the data in the Sustainability Report 2020 due to the following reasons: because of changes in fresh water withdrawal data, the "Fresh water withdrawal intensity" indicator has also changed and the "US\$ revenue" indicator was used for the correction of calculations.

INDICATOR	UNIT	2019	2020	2021	2021 VS. 2020		DEFINITION	COMMENTS
					Δ	%		
<i>Waste &amp; By-product Management</i>								
Non-mining waste & by-product generation	k.ton	8,445.4	8,651.4	8,561.4	-90.00	-1.0		
Metallurgical by-product generation	k.ton	6,829.6	6,406.9	6,262.5	-144.40	-2.3		
General waste	k.ton	1,615.7	2,244.5	2,298.9	54.40	2.4		
non-hazardous waste generation	k.ton	1,547.4	2,188	2,172.7	-15.30	-0.7		
hazardous waste generation	k.ton	68.3	56.6	126.2	69.60	123.1		
Non-mining waste & by-product recycled	k.ton	8,881.2	8,886.1	8,987.6	101.50	1.1		
Non-mining waste & by-product non-recycled	k.ton	661.6	751.0	837.9	86.9	11.6		
Non-mining waste recycling or re-use rate	%	105.2	102.7	105.0	2.30	2.3 n.n.		
Mining waste	k.ton	198,827.7	135,625.3	187,131.0	51,505.70	38.0		
Mining waste used	k.ton	75,467.9	38,634.1	57,828.4	19,194.30	49.7		
Mining waste recycling or re-use rate	%	38.0	28.5	30.9	2.40	2.4 n.n.		
<i>Environmental Management</i>								
Environmental commitments	\$M	198.6	226.2	197.5	-28.70	-12.7	A documented and approved by regulator liability to perform corrective actions to comply with environmental requirements applicable to a specific facility	Exchange rate as of December 31 of the report year.

INDICATOR	UNIT	2019	2020	2021	2021 VS. 2020		DEFINITION	COMMENTS
					Δ	%		
Environmental Liabilities (Site Restoration Provisions)	\$M	342	296	200	-96.00	-32.4	Asset Retirement Obligation - 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 December 31 of the report year.
Environmental Levies and Fines for Non-compliance	\$M	5.0	5.8'	3.1	-2.70	-47.3		
Cost of environmental compliance	\$M	30.3	32.9	30.5	-2.40	-7.1		
Investments to improve environmental performance	\$M	28.8	56.9	71.2	14.30	25.0		
Material environmental incidents	cases	-	-	-	-	-		
Public complaints	cases	31	11	10	-1.00	-9.1		
Compliance with REACH requirements	cases of non-compliance	-	-	-	-	-		

1. In the current Report adjustment of environmental non-compliance fee in 2020 was made based on the results of reconciliation with Rosprirodnadzor.

# APPENDIX 6 – INDEPENDENT PRACTITIONER'S ASSURANCE REPORT



Совершенствуя бизнес,  
улучшаем мир

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## 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;



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- ▶ 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.