

# APPENDIX 1: ABOUT THE REPORT

GRI 102-46, 102-52, 102-54

## 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

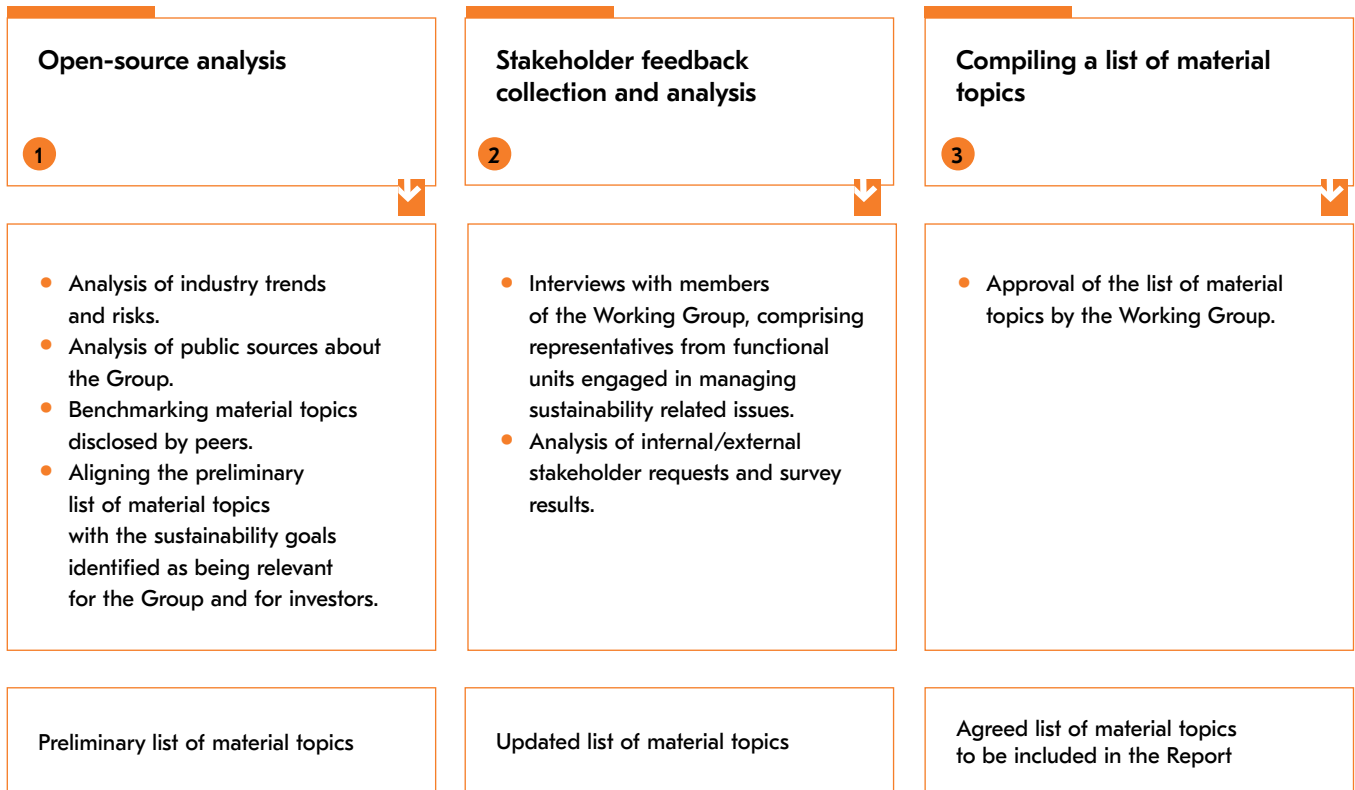
# THE PROCESS OF IDENTIFYING MATERIAL TOPICS

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

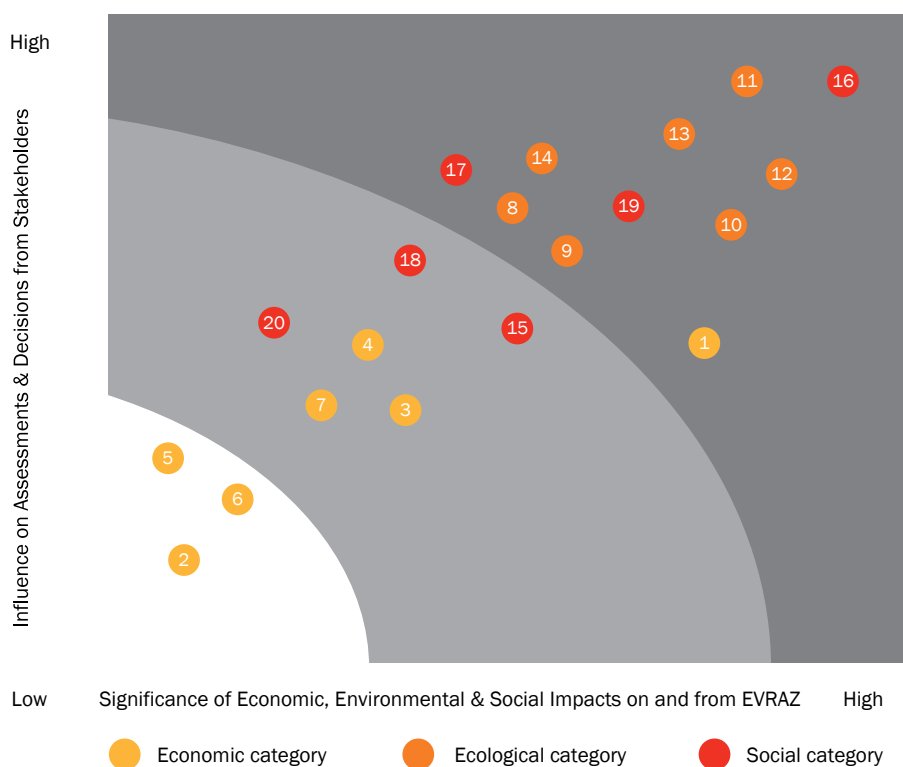


## Materiality matrix

### 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

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