

# 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 out natural environment, p. 86	
GRI 303–2	Management of water discharge-related impacts	Protecting out natural environment, p. 86	
GRI 303–3	Water withdrawal	Protecting out 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 out 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 out 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 out natural environment, p. 84-85	
GRI 304–3	Habitats protected or restored	Protecting out 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