EVRAZ

Making the World Stronger. Report on payments to governments 2017

13 June 2018

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INTRODUCTION AND REPORTING PRINCIPLES

Introduction

This Report on payments to governments (the "Report") is prepared in accordance with the requirements of the Disclosure and Transparency Rules Instrument 2014 Report on payments to governments, issued by the Financial Conduct Authority (the "FCA's Instrument"). The FCA's Instrument requires issuers active in the extractive industry and logging of primary forest to publish an annual report on the payments they make to governments.

The FCA's Instrument has multiple references to the Accounting Directive (Directive 2013/34/EU of 26 June 2013 on the annual financial statements) and the Report should be prepared in accordance with Chapter 10 of the Accounting Directive.

EVRAZ plc ("**EVRAZ**" or the "**Company**") is obliged to prepare the Report under the requirements of the Financial Conduct Authority, since the Company conducts extractive activities around the world and its securities are traded on the London Stock Exchange.

The Report is published on the official site of EVRAZ plc and can be found at http://www.evraz.com/sustainability/payments-to-governments/

Basis for preparation

The Report provides citizens, authorities and independent users with information on payments made to governments where EVRAZ performs its extractive activities. Payments are reported in respect of extractive activities only. For the purpose of this Report any activities involving the exploration, prospection, discovery, development or extraction of minerals are understood as extractive activities.

In accordance with the legislation referred to above payments should be disclosed:

- Per government (federal, regional or local) to which the payments were made with the name of the payee. For the purpose of this Report, any federal, regional or local authority, as well as any department, agency or company controlled by that authority, is understood as a government; and
- Per company or project (if possible). For the purpose of this Report, any single contract, license, concession or similar legal agreement that forms the basis for payment liabilities is understood as a project.

For the purpose of this Report payments are broken down by government and companies only. Payments are not allocated between the Company's projects, as the Group does not attribute payments to a specific project/mine. For the purpose of preparing the Report the scope of companies was the same as in the Group's consolidated financial statements.

Materiality level and functional currency

The Report is prepared in US\$. Payments made in currencies other than US\$ were translated into US\$ using the following average exchange rates for the year:

US\$ to Russian Rubles: 58.4

• US\$ to Ukrainian Hryvna: 26.6

For the purpose of the Report the threshold of GBP86,000 was translated into US\$110,080 using the average exchange rate for the year of US\$1.28 per GBP.

Payments in scope

For the purpose of the Report the following types of payment are disclosed:

a. Production entitlements.

These are the host government's share of production in the reporting period derived from projects operated by the Company. As a rule, the government's share of the production sharing agreement is in the form of payment in-kind.

b. Taxes levied on the income, production or profits of companies.

These payments include corporate income tax, mineral extraction tax, flat and surface taxes. Taxes on consumption (VAT, sales tax, GST and similar taxes), customs and stamp duties, personal, social, property, environmental and land taxes, as well as withholding taxes (on income from non-extractive activity and paid by third parties) are excluded.

Interest on late tax payments and penalties are excluded. Disclosed payments are net of tax refunds and adjusted for overpayments.

c. Royalties.

These are payments for the right to extract minerals. Royalties may be in the form of in-kind payments.

d. Dividends.

These are payments made by the Company to a government in lieu of production entitlements or royalties, where the government is an ordinary shareholder of the Company.

e. Bonuses.

These are payments made by companies to a host country upon signing a contract, or upon the achievement of certain levels of production (stated in the contract).

f. Licence fees, rental fees, entry fees and other consideration for licences or concessions ("fees").

These are payments for access to the area where extractive activities are performed.

g. Payments for infrastructure improvements.

These are payments made by a company to governments in the form of infrastructure expenditure (e.g. building a road or a bridge), excluding any voluntary contributions and charitable payments. Payments for infrastructure improvements may be in the form of in-kind payments.

The Company does not have any payments in-kind to report.

Companies excluded from the Report

The following companies of EVRAZ were intentionally excluded from the Report:

- i) Mining Metallurgical Company Timir, MUK-96, Shakhta Kureinskaya and Shakhta Kusheyanovskaya. Payments to governments made by these companies fall below the materiality level.
- ii) EVRAZ Vametco Alloys (PTY) Ltd. was sold on 6 April 2017 and then changed its name to Bushveld Vametco Alloys (PTY) Ltd. EVRAZ did not receive information about payments to governments from Bushveld Vametco Alloys (PTY) Ltd.

PAYMENTS IN RUSSIA

Significance threshold (USD): 110,080

Company #1. EVRAZ KGOK

#	Type of payments	Federal Government (MI FNS po krupneyshim nalogoplatelchikam #5)	Regional Government (MI FNS po krupneyshim nalogoplatelchikam #5)	Regional government (MRI FNS Rossii po Sverdlovskoy oblastu #27)	Local government (Administraziya Kachkonarskogo GO)	Local government (Komitet po imuchestvu Kachkonarskogo GO)	Local Government (MKU "KUI Administraziya GO "Gorod Lesnoy")	Local Govenment (TU Rosimuschestva v Sverdlovskoy oblasty)	Total (in USD)
1	Production entitlements	-	-	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	_	-	-	-	-
2.1	Corporate income tax	7,365,435	-	41,737,466	-	-	-	-	49,102,901
2.2	Extraction tax	1,862,290	-	2,793,435	-	-	-	-	4,655,725
3	Royalties	-	-	-	-	-	-	-	-
4	Dividends	-	-	-	-	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-	-	-	-	-
6.1	One-time payments for the use of sub- surface resources	-	-	-	-	-	-	-	-
6.2	Regular payments for the use of sub-surface resources	-	-	-	-	-	-	-	-
6.3	Payment for land usage	-	-	840,654	-	-	-	-	840,654
6.4	Rent of land	-	-	-	11,930	13,972	106,796	51,555	184,253
7	Payments for infrastructure improvements	-	-	-	-	-	-	-	-

Company #2. Evrazruda

#	Type of payments	Federal Government (MI FNS po krupneyshim nalogoplatelchikam #5)	Regional Government (MI FNS po krupneyshim nalogoplatelchikam #5)	Local Government (g.Novokuznetsk)	Local Government (g.Tashtagol)	Local Government (g.Gurievsk)	Total (in USD)
1	Production entitlements	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-
2.1	Corporate income tax	1,781,111	10,092,960	-	-	-	11,874,070
2.2	Extraction tax	1,498,026	2,247,040	-	-	-	3,745,066
3	Royalties	-	-	-	-	-	-
4	Dividends	-	-	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-	-	-
6.1	One-time payments for the use of sub-surface resources	-	-	-	-	-	-
6.2	Regular payments for the use of sub-surface resources	-	-	-	-	-	-
6.3	Payment for land usage	-	-	1,858	1,803,027	547,718	2,352,603
6.4	Rent of land	-	-	118,903	75,372	2,658	196,934
7	Payments for infrastructure improvements	-	-	-	-	-	-

Company #3. Mezhegeyugol Coal Company

#	Type of payments Production entitlements	Federal Government (IFNS №1 po RT; IFNS №3 po RT, v tom chisle Mezhgeyskiy I Kochetkovskiy)	Regional Government (IFNS Ne1 po RT g.Kyzyl; Administraziya Tandinskogo I Kyzylskogo kozhuuna)	Local Government (Administraziya Tandinskogo I Kyzylskogo kozhuuna)	Local Government (Otdel po UMI MO g. Abaza)	Federal Government (MRI FNS #3 po RT)	Regional Government (MRI FNS #3 po RT)	Total (in USD)
2	Taxed levied on income, production or profits of companies	-	-	-	-	-		-
2.1	Corporate income tax	50,635	286,934	-	-	-	-	337,569
2.2	Extraction tax	-	-	-	-	-	-	-
3	Royalties	-	-	-	-	-	-	-
4	Dividends	-	-	-	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-	-	-	-
6.1	One-time payments for the use of sub- surface resources	-	-	-	-	-	-	-
6.2	Regular payments for the use of sub- surface resources	4,568		-	-	-	6,852	11,420
6.3	Payment for land usage	-	-	-	-	-	-	-
6.4	Rent of land	-		52,327	5,417	-	-	57,744
7	Payments for infrastructure improvements	-	-	-	-	-	-	-

Company #4. Raspadskaya

	able 1. Payments t	JIOKEII GOWII DY G	overninents and t	ype or payments					
#	Type of payments	Federal Government (MRI FNS po krupneyshim nalogoplatelschikam #2 po Kemerovskoy oblasty)	Regional Government (MRI FNS po krupneyshim nalogoplatelschikam #2 po Kemerovskoy oblasty)	Local Government (MRI FNS po g.Mezhdurechensku #8)	Komitet po Imuschestvu g.Mezhdurechenska	Federal Government - Departament Lesnogo kompleksa Kemerovskoy oblasti	Federal Government (MRI FNS po g.Mezhdurechensku #8)	Regional Government (MRI FNS po g.Mezhdurechensku #8)	Total (in USD)
1	Production entitlements	-	-	-	-	-	-	-	
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-	-	-
2.1	Corporate income tax	3,151,291	17,854,841	-	-	-	-	-	21,006,132
2.2	Extraction tax	1,919,522	2,879,283	-	-	-	-	-	4,798,804
3	Royalties	-	-	-	-	-	-	-	-
4	Dividends	-	-	-	-	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-	-	-	-	-
6.1	One-time payments for the use of sub- surface resources	-	-	-	-	-	-	-	-
6.2	Regular payments for the use of sub-surface resources	-	-	-	-	-	1,227	1,841	3,068
6.3	Payment for land usage	-	-	-	-	-	-	-	-
6.4	Rent of land	-	-	-	4,088,656	478,437	-	-	4,567,094
7	Payments for infrastructure improvements	-	-	-	-	-	-	-	-

Company #5. Raspadskaya-Koksovaya

#	Type of payments	Federal Government (MRI FNS po krupneyshim nalogoplatelschikam #2 po Kemerovskoy oblasty)	Regional Government (MRI FNS po krupneyshim nalogoplatelschikam #2 po Kemerovskoy oblasty)	Local Government (MRI FNS po g.Mezhdurechensku #8)	Komitet po Imuschestvu g.Mezhdurechenska	Federalnoe agenstvo upravleniya gos imuschestvom g.Mezhdurechensk	Total (in USD)
1	Production entitlements	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-
2.1	Corporate income tax	623,243	3,530,056	-	-	-	4,153,299
2.2	Extraction tax	514,228	771,342	-	-	-	1,285,570
3	Royalties	-	-	-	-	-	-
4	Dividends	-	-	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-	-	-
6.1	One-time payments for the use of sub-surface resources	-	-	-	-	-	-
6.2	Regular payments for the use of sub-surface resources	-	-	-	-	-	-
6.3	Payment for land usage	-	-	347	-	-	347
6.4	Rent of land	-	-	-	14,029	422,473	436,501
7	Payments for infrastructure improvements	-	-	-	-	-	-

Company #6. Razrez Raspadskiy

#	Type of payments	Federal Government (MRI FNS po krupneyshim nalogoplatelschikam #2 po Kemerovskoy oblasty)	Regional Government (MRI FNS po krupneyshim nalogoplatelschikam #2 po Kemerovskoy oblasty)	Federal Government - Departament Lesnogo kompleksa Kemerovskoy oblasti	Komitet po Imuschestvu g.Mezhdurechenska	Federal Government (MRI FNS po g.Mezhdurechensku #8)	Total (in USD)
1	Production entitlements	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-
2.1	Corporate income tax	1,715,957	9,836,749	-	-	-	11,552,706
2.2	Extraction tax	1,686,636	2,529,953	-	-	-	4,216,589
3	Royalties	-	-	-	-	-	-
4	Dividends	-	-	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-	-	-
6.1	One-time payments for the use of sub-surface resources	-	-	-	-	-	-
6.2	Regular payments for the use of sub-surface resources	-	-	-	-	326	326
6.3	Payment for land usage	-	-	-	-	-	-
6.4	Rent of land	-	-	835,731	58,697		894,428
7	Payments for infrastructure improvements	-	-	-	-	-	-

Company #7. Shakhta Abashevskaya

Table 1. Payments broken down by governments

#	Type of payments	Federal Government (IFNS#4 po Kemerovskoy oblasty)	Regenal Government (IFNS#4 po Kemerovskoy oblasty)	Local Government (IFNS#4 po Kemerovskoy oblasty)	Federal Government - Departament Lesnogo kompleksa Kemerovskoy oblasti	Komitet gradostroitelstva I zemelnyh resursov administrazii g. Novokuznetska	Total (in USD)
1	Production entitlements	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-
2.1	Corporate income tax	-	-	-	-	-	-
2.2	Extraction tax	91,299	136,948	-	-	-	228,246
3	Royalties	-	-	-	-	-	-
4	Dividends	-	-	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-	-	-
6.1	One-time payments for the use of sub-surface resources	-	-	-	-	-	-
6.2	Regular payments for the use of sub-surface resources	-	-	-	-	-	-
6.3	Payment for land usage	-	-	-	-	-	-
6.4	Rent of land	-	-	-	23,781	184,640	208,421
7	Payments for infrastructure improvements	-	-	-	-	-	-

Company #8. Shakhta Alardinskaya

	dbic i. i ayiii	ents broken down	by governments at	type of payment		T			
#	Type of payments	Federal Government (MI FNS po krupneyshim nalogoplatelchikam #5)	Regional Government (MI FNS po krupneyshim nalogoplatelchikam #5)	Local Government (IFNS № 5, g.Osinniki)	Local Government (IFNS№ 13,Novokuznetskiy rayon)	Federal Government - Departament Lesnogo kompleksa Kemerovskoy oblasti	Federal Government (IFNS№ 13)	Regional Government (IFNS№ 13) Kemerovskaya oblast	Total (in USD)
1	Production entitlements	-	•	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	1	-	-	-	-	-	-
2.1	Corporate income tax	2,474,950	14,024,715	-	-	-	-	-	16,499,665
2.2	Extraction tax	981,103	1,471,655	-	-	-	-	-	2,452,758
3	Royalties	-	-	-	-	-	-	-	-
4	Dividends	-	-	-	-	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	1	-	-	-	-	-	-
6.1	One-time payments for the use of sub- surface resources	-	1	-	-	-	-	-	-
6.2	Regular payments for the use of sub- surface resources	-		-	-		_		-
6.3	Payment for land usage	-	-	417,882	12,156	-	-	-	430,039
6.4	Rent of land	-	-	-	-	16,699	-	-	16,699
7	Payments for infrastructure improvements	-	-	-	-	-	-	-	-

Company #9. Shakhta Esaulskaya

#	Type of payments	Federal Government (MRI FNS po krupneyshim nalogoplatelschikam #2 po Kemerovskoy oblasty)	Regional Government (MRI FNS po krupneyshim nalogoplatelschikam #2 po Kemerovskoy oblasty)	Local Government (IFNS№ 13,Novokuznetskiy rayon)	Federal Government - Departament Lesnogo kompleksa Kemerovskoy oblasti	Total (in USD)
1	Production entitlements	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	
2.1	Corporate income tax	2,700,470	15,302,661	-	-	18,003,130
2.2	Extraction tax	363,247	544,871	-	-	908,119
3	Royalties	-	-	-	-	-
4	Dividends	-	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-	-
6.1	One-time payments for the use of sub-surface resources	-	-	-	-	-
6.2	Regular payments for the use of sub-surface resources	-	-	-	-	-
6.3	Payment for land usage	-	-	18,301	-	18,301
6.4	Rent of land	-	-	-	10,088	10,088
7	Payments for infrastructure improvements	-	-	-	-	-

Company #10. Shakhta Osinnikovskaya

#	Type of payments	Federal Government (MI FNS po krupneyshim nalogoplatelchika m #5)	Federal Government (IFNS№ 13)	Regional Government (IFNS#5 Kemerovskaya oblast)	Local Government (IFNS № 5, g.Osinniki)	Local Government (IFNS№ 13,Novokuznetski y rayon)	Regional Government (IFNS№ 13) Kemerovskaya oblast	КИМІ	Administraziya Novokuznetskog o municipalnogo rayona	Total (in USD)
1	Production entitlements	-	-	-	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-	-	-	-
2.1	Corporate income tax	1,506,831	-	8,538,709	-	-	-	-	-	10,045,540
2.2	Extraction tax	661,027	-	991,540	-	-	-	-	-	1,652,567
3	Royalties	-	-	-	-	-	-	-	-	-
4	Dividends	-	-	-	-	-	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-	-	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-	-	-	-	-	-
6.1	One-time payments for the use of sub-surface resources	-	-	-	1	-	-	-	-	-
6.2	Regular payments for the use of sub-surface resources	-	152	-	1	-	228	-	-	380
6.3	Payment for land usage	-	-	-	87,022	110,044	-	-	-	197,066
6.4	Rent of land	-	-	-	-	-	-	255,112	164,951	420,063
7	Payments for infrastructure improvements	-	-	-	-	-	-	-	-	-

Company #11. Shakhta Uskovskaya

#	Type of payments	Federal Government (MRI FNS po krupneyshim nalogoplatelschikam #2 po Kemerovskoy oblasty)	Regional Government (MRI FNS po krupneyshim nalogoplatelschikam #2 po Kemerovskoy oblasty)	Local Government (MRI FNS Rossii #13 po Kemerovskoy oblasti)	Federal Government - Departament Lesnogo kompleksa Kemerovskoy oblasti	Administraziya Novokuznetskogo municipalnogo rayona	Total (in USD)
1	Production entitlements	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-
2.1	Corporate income tax	5,953,249	33,735,079	-	-	-	39,688,328
2.2	Extraction tax	1,198,003	1,797,005	-	-	-	2,995,009
3	Royalties	-	-	-	-	-	-
4	Dividends	-	-	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-	-	-
6.1	One-time payments for the use of sub-surface resources	-	-	-	-	-	-
6.2	Regular payments for the use of sub-surface resources	-	-	-	-	-	-
6.3	Payment for land usage	-	-	61,269	-	-	61,269
6.4	Rent of land	-	-	-	18,658	38,705	57,363
7	Payments for infrastructure improvements	-	-	-	-	-	-

Company #12. United Coal Company Yuzhkuzbasugol

	able I. Payments t	HORCH GOWII B	y government	s and type or p							
#	Type of payments	Federal Government (IFNS #2)	Federal Government (MRI FNS #13 Novokuznetskiy rayon)	Regional government (IFNS#2, 13 Kemerovskaya oblast)	Local Government (IFNS#4) Komitet Gradostroitelstv a I zemelnyh resursov g.Novokuznetsk a	Local Government (IFNSN8, KUMI Mezhdurechens ky GO"	Local Government (IFNS№ 13,Novokuznets kiy rayon)	Local Government (MKUUMI g.Kaltan)	Federal Government - Departament Lesnogo kompleksa Kemerovskoy oblasti	Regional Government IFNS#5	Total (in USD)
1	Production entitlements			-	-	-	-	-	-		-
2	Taxed levied on income, production or profits of companies	1	-	-	-	-	-	-	-	-	-
2.1	Corporate income tax	3,303,073	-	18,881,934	-	-	-	-	-	-	22,185,007
2.2	Extraction tax	633,030	-	949,545	-	-	-	-	-	-	1,582,575
3	Royalties	-	-	-	-	-	-	-	-	-	-
4	Dividends			-	-	-	-	-	-		-
5	Bonuses (signature, discovery, production)	-	-	-	-	-	-	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-	-	-	-	-	-	-
6.1	One-time payments for the use of sub- surface resources	-	-	-	-	-	-	-	-	-	-
6.2	Regular payments for the use of sub- surface resources	-	974	1,461	-	-	-	-	-	-	2,435
6.3	Payment for land usage	-	135,790	-	50,701	69,192	-	-	-	-	255,683
6.4	Rent of land	-	•	=	43,077	44,182	142,303	42,766	198,051	ı	470,380
7	Payments for infrastructure improvements	-	-	-	-	-	-	-	-	-	-

PAYMENTS IN UKRAINE

Significance threshold (USD): 110,080

Company #1. Evraz Sukha Balka *

Table 1. Payments broken down by governments and type of payments

#	Type of payments	Local government (UGKSU v Zhovtnevom rayone g. Krivogo Roga)	Total (in USD)
1	Production entitlements	-	-
2	Taxed levied on income, production or profits of companies	-	-
2.1	Corporate income tax	-	-
2.2	Fee for the use of subsurface resources	1,936,303	1,936,303
2.3	Rental fee, duties for fuel and energy resources	229,008	229,008
3	Royalties		-
4	Dividends		-
5	Bonuses (signature, discovery, production)		-
6	Licence fees, rental fees, entry fees and other considerations	-	-
6.1	Fee for issue of the special subsurface resource use permits	-	-
6.2	Fee for field supervision over the implementation of the project technical documents of deposits exploration		-
6.3	Fee for the use of geological information prepared (received) using budget funds		-
7	Payments for infrastructure improvements	-	-

^{*} Evraz Sukha Balka was sold on 1 June 2017 and then changed its name to Sukha Balka.

THRESHOLD IN US\$

2017 average exchange rate USD/RUB	58.4	page 169 of the Company's Annual Report 2017
2017 average exchange rate GBP/RUB	75.16	https://www.audit-it.ru/currency/sr_vz.php?currency=GBP._month=12._year=2017&finyear_start=0&getcurrency=1
Average exchange rate GBP/USD - calculated	1.28	http://www.bankofengland.co.uk/boeapps/iadb/fromshowcolumns.asp?Travel=NIxIRxSUx&FromSeries=1&ToSeries=50&DAT=RNG&FD=1&FM=Jan&FY=2017&TD=1&TM=Jun&TY=2018&VFD=Y&VPD=Y&NewRevSince=Y&RFD=3&RFM=Jun&RFY=2007&html.x=19&html.y=21&CSVF=TT&C=DMY&Filter=Y&VUD=B
Threshold, GBP	86,000	
Threshold, USD	110,080	

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