



EVRAZ plc

**REPORT ON PAYMENTS TO GOVERNMENTS
2016**

02 June 2017

TABLE OF CONTENTS

INTRODUCTION AND REPORTING PRINCIPLES	3
PAYMENTS IN RUSSIA	6
Company #1. EVRAZ KGOK	6
Company #2. Evrazruda.....	7
Company #3. Mezhegeyugol Coal Company	8
Company #4. Mining Metallurgical Company «Timir»	9
Company #5. MUK-96.....	10
Company #6. Rospadskaya	11
Company #7. Rospadskaya-Koksovaya.....	12
Company #8. Razrez Rospadskiy	13
Company #9. Shakhta Abashevskaya.....	14
Company #10. Shakhta Alardinskaya.....	15
Company #11. Shakhta Esaulskaya	16
Company #12. Shakhta Kureinskaya	17
Company #13. Shakhta Kusheyakovskaya.....	18
Company #14. Shakhta Osinnikovskaya	19
Company #15. Shakhta Uskovskaya	20
Company #16. United Coal Company Yuzhkuzbasugol	21
PAYMENTS IN UKRAINE	22
Company #1. Evraz Sukha Balka.....	22
PAYMENTS IN SOUTH AFRICA	22
Company #1. Evraz Vametco Alloys (PTY) Ltd.....	23
THRESHOLD IN US\$	24
DISCLAIMER	25

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: 67.03
- US\$ to Ukrainian Hryvna: 27.19
- US\$ to South African Rand: 14.71

For the purpose of the Report the threshold of GBP 86,000 was translated into US\$ 116,461 using the average exchange rate for the year of US\$ 1.35 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.

PAYMENTS IN RUSSIA

Significance threshold (USD): 116,461

Company #1. EVRAZ KGOK

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

#	Type of payments	Federal Government (MI FNS po krupneyshim nalogoplatechikam #5)	Regional Government (MI FNS po krupneyshim nalogoplatechikam #5)	Local government (MRI FNS Rossii po Sverdlovskoy oblasti #27)	Local government (Administraziya Kachkonarskogo GO)	Local Government (MKU "KUI Administraziya GO "Gorod Lesnoy")	Local Government (TU Rosimuschestva v Sverdlovskoy oblasti)	Total (in USD)
1	Production entitlements	-	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-	-
2.1	Corporate income tax	623,667	5,613,006	-	-	-	-	6,236,674
2.2	Extraction tax	1,849,599	2,774,398	-	-	-	-	4,623,997
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	-	-	776,423	-	-	-	776,423
6.4	Rent of land	-	-	-	1,484	179,439	42,978	223,901
7	Payments for infrastructure improvements	-	-	-	-	-	-	-

Company #2. Evrazruda

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

#	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	107,156	964,401	-	-	-	1,071,556
2.2	Extraction tax	1,511,991	2,267,986	-	-	-	3,779,977
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	-	-	1,354	1,313,942	579,725	1,895,021
6.4	Rent of land	-	-	58,625	257,856	-	316,481
7	Payments for infrastructure improvements	-	-	-	-	-	-

Company #3. Mezhegeyugol Coal Company

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

#	Type of payments	Federal Government (IFNS №1 po RT; IFNS №3 po RT, v tom chisle Mezheyskiy I Kochetkovskiy)	Regional Government (IFNS №1 po RT g.Kyzyl; Administraziya Tandinskogo I Kyzylskogo kozhuuna)	Local Government (Administraziya Tandinskogo I Kyzylskogo kozhuuna)	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	124,634	186,951	-	311,584
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	5,905	8,858	-	14,763
6.3	Payment for land usage	-	-	-	-
6.4	Rent of land	-	12,803	51,212	64,016
7	Payments for infrastructure improvements	-	-	-	-

Company #4. Mining Metallurgical Company Timir

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

#	Type of payments	Regonal Government (Departament Minprirody po lesnym itnosheniyam Respublika Sakha (Yakutiya))	Local Government (IFNS Rossii po Leninskomu rayony RS)	Local Government (IFNS Rossii po Neryungrinskomu rayonu RS)	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	-	-	-	-
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	-	6,812	1,282	8,094
6.3	Payment for land usage	-	-	3,150	3,150
6.4	Rent of land	37,921	-	-	37,921
7	Payments for infrastructure improvements	-	-	-	-

Company #5. MUK-96

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

#	Type of payments	Regional Government (MRI FNS po krupneyshim nalogoplatetschikam #2 po Kemerovskoy oblasty)	Federal Government - Departament Lesnogo kompleksa Kemerovskoy oblasti	Regional Government - Departament Lesnogo kompleksa Kemerovskoy oblasti	Komitet po Imuschestvu g.Mezhdurechens ka	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	158,934	-	-	-	-	-	158,934
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	-	-	-	-	1,137	1,706	2,843
6.3	Payment for land usage	-	-	-	-	-	-	-
6.4	Rent of land	-	2,134	14,937	77,439	-	-	94,510
7	Payments for infrastructure improvements	-	-	-	-	-	-	-

Company #6. Rapskaya

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

#	Type of payments	Federal Government (MRI FNS po krupneyshim nalogoplatetschikam #2 po Kemerovskoy oblasty)	Regional Government (MRI FNS po krupneyshim nalogoplatetschikam #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	-	-	-	-	-	-	-	-
2.2	Extraction tax	679,350	1,019,025	-	-	-	-	-	1,698,375
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	-	-	-	-	-	1,069	1,604	2,673
6.3	Payment for land usage	-	-	929	-	-	-	-	929
6.4	Rent of land	-	-	-	4,165,454	515,478	-	-	4,680,932
7	Payments for infrastructure improvements	-	-	-	-	-	-	-	-

Company #7. Rapskaya-Koksovaya

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

#	Type of payments	Federal Government (MRI FNS po krupneyshim nalogoplatetschikam #2 po Kemerovskoy oblasti)	Regional Government (MRI FNS po krupneyshim nalogoplatetschikam #2 po Kemerovskoy oblasti)	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	-	-	-	-	-	-
2.2	Extraction tax	79,776	119,663	-	-	-	199,439
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	-	-	262	-	-	262
6.4	Rent of land	-	-	-	85,121	27,458	112,579
7	Payments for infrastructure improvements	-	-	-	-	-	-

Company #8. Razrez Rospadskiy

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

#	Type of payments	Federal Government (MRI FNS po krupneyshim nalogoplatetschikam #2 po Kemerovskoy oblasti)	Regional Government (MRI FNS po krupneyshim nalogoplatetschikam #2 po Kemerovskoy oblasti)	Federal Government - Departament Lesnogo kompleksa Kemerovskoy oblasti	Komitet po Imuschestvu g.Mezhdurechenska	Total (in USD)
1	Production entitlements	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-
2.1	Corporate income tax	464,430	4,179,872	-	-	4,644,302
2.2	Extraction tax	1,007,347	1,511,021	-	-	2,518,368
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	-	-	779,610	27,336	806,946
7	Payments for infrastructure improvements	-	-	-	-	-

Company #9. Shakhta Abashevskaya

Table 1. Payments broken down by governments

#	Type of payments	Federal Government (IFNS#4 po Kemerovskoy oblasti)	Regenal Government (IFNS#4 po Kemerovskoy oblasti)	Local Government (IFNS#4 po Kemerovskoy oblasti)	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	<i>Corporate income tax</i>	-	-	-	-	-	-
2.2	<i>Extraction tax</i>	3,800	5,700	-	-	-	9,500
3	Royalties	-	-	-	-	-	-
4	Dividends	-	-	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-	-	-
6.1	<i>One-time payments for the use of sub-surface resources</i>	-	-	-	-	-	-
6.2	<i>Regular payments for the use of sub-surface resources</i>	-	-	-	-	-	-
6.3	<i>Payment for land usage</i>	-	-	39,124	-	-	39,124
6.4	<i>Rent of land</i>	-	-	-	27,221	165,778	192,999
7	Payments for infrastructure improvements	-	-	-	-	-	-

Company #10. Shakhta Alardinskaya

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

#	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	Total (in USD)
1	Production entitlements	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-
2.1	<i>Corporate income tax</i>	383,790	3,454,111	-	-	-	3,837,901
2.2	<i>Extraction tax</i>	545,966	818,949	-	-	-	1,364,915
3	Royalties	-	-	-	-	-	-
4	Dividends	-	-	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-	-	-
6.1	<i>One-time payments for the use of sub-surface resources</i>	-	-	-	-	-	-
6.2	<i>Regular payments for the use of sub-surface resources</i>	-	-	-	-	-	-
6.3	<i>Payment for land usage</i>	-	-	315,905	5,421	-	321,325
6.4	<i>Rent of land</i>	-	-	-	-	9,840	9,840
7	Payments for infrastructure improvements	-	-	-	-	-	-

Company #11. Shakhta Esaulskaya

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

#	Type of payments	Federal Government (MRI FNS po krupneyshim nalogoplatetschikam #2 po Kemerovskoy oblasti)	Regional Government (MRI FNS po krupneyshim nalogoplatetschikam #2 po Kemerovskoy oblasti)	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	<i>Corporate income tax</i>	454,697	4,092,271	-	-	4,546,968
2.2	<i>Extraction tax</i>	164,905	247,357	-	-	412,261
3	Royalties	-	-	-	-	-
4	Dividends	-	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-	-
6.1	<i>One-time payments for the use of sub-surface resources</i>	-	-	-	-	-
6.2	<i>Regular payments for the use of sub-surface resources</i>	-	-	-	-	-
6.3	<i>Payment for land usage</i>	-	-	98,087	-	98,087
6.4	<i>Rent of land</i>	-	-	-	20,091	20,091
7	Payments for infrastructure improvements	-	-	-	-	-

Company #12. Shakhta Kureinskaya

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

#	Type of payments	Federal government	Regional Government	Local government	Total (in USD)
1	Production entitlements	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-
2.1	<i>Corporate income tax</i>	-	-	-	-
2.2	<i>Extraction tax</i>	-	-	-	-
3	Royalties	-	-	-	-
4	Dividends	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-
6.1	<i>One-time payments for the use of sub-surface resources</i>	-	-	-	-
6.2	<i>Regular payments for the use of sub-surface resources</i>	-	-	-	-
6.3	<i>Payment for land usage</i>	-	-	-	-
6.4	<i>Rent of land</i>	-	-	-	-
7	Payments for infrastructure improvements	-	-	-	-

Company #13. Shakhta Kusheyakovskaya

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

#	Type of payments	Local Government (IFNS№ 13,Novokuznetskiy rayon)	Federal Government - Departament Lesnogo kompleksa Kemerovskoy oblasti	Administratsiya Novokuznetskogo municipalnogo rayona	Total (in USD)
1	Production entitlements	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-
2.1	<i>Corporate income tax</i>	-	-	-	-
2.2	<i>Extraction tax</i>	-	-	-	-
3	Royalties	-	-	-	-
4	Dividends	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-
6.1	<i>One-time payments for the use of sub-surface resources</i>	-	-	-	-
6.2	<i>Regular payments for the use of sub-surface resources</i>	-	-	-	-
6.3	<i>Payment for land usage</i>	59,930	-	-	59,930
6.4	<i>Rent of land</i>	-	33,383	27,683	61,065
7	Payments for infrastructure improvements	-	-	-	-

Company #14. Shakhta Osinnikovskaya

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

#	Type of payments	Federal Government (MI FNS po krupneyshim nalogoplatelchikam #5)	Federal Government (IFNS№ 13)	Regional Government (IFNS#5 Kemerovskaya oblast)	Local Government (IFNS № 5, g.Osinniki)	Local Government (IFNS№ 13,Novokuznetskiy rayon)	Regional Government (IFNS№ 13) Kemerovskaya oblast	KUMI	Administratsiya Novokuznetskogo municipalnogo rayona	Total (in USD)
1	Production entitlements	-	-	-	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-	-	-	-
2.1	Corporate income tax	289,078	-	2,601,705	-	-	-	-	-	2,890,783
2.2	Extraction tax	190,025	-	285,038	-	-	-	-	-	475,063
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	-	121	-	-	-	182	-	-	302
6.3	Payment for land usage	-	-	-	69,073	71,393	-	-	-	140,465
6.4	Rent of land	-	-	-	-	-	-	222,252	143,718	365,970
7	Payments for infrastructure improvements	-	-	-	-	-	-	-	-	-

Company #15. Shakhta Uskovskaya

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

#	Type of payments	Federal Government (MRI FNS po krupneyshim nalogoplatetschikam #2 po Kemerovskoy oblasti)	Regional Government (MRI FNS po krupneyshim nalogoplatetschikam #2 po Kemerovskoy oblasti)	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	1,120,383	10,083,450	-	-	-	11,203,833
2.2	Extraction tax	468,332	702,498	-	-	-	1,170,831
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	-	-	35,351	-	-	35,351
6.4	Rent of land	-	-	-	14,923	54,661	69,584
7	Payments for infrastructure improvements	-	-	-	-	-	-

Company #16. United Coal Company Yuzhkuzbasugol

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

#	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 Gradostroitelstva I zemelnyh resursov g.Novokuznetska	Local Government (IFNS№8, KUMI Mezhdurechensky GO”	Local Government (IFNS№ 13,Novokuznetskiy 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	-	-	-	-	-	-	-	-	-	-
2.1	Corporate income tax	1,712,276	-	15,356,372	-	-	-	-	-	-	17,068,648
2.2	Extraction tax	520,008	-	780,012	-	-	-	-	-	-	1,300,021
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	-	849	1,273	-	-	-	-	-	-	2,121
6.3	Payment for land usage	-	57,977	-	53,857	58,233	-	-	-	27	170,093
6.4	Rent of land	-	-	-	38,823	39,057	104,136	34,185	219,384	-	435,585
7	Payments for infrastructure improvements	-	-	-	-	-	-	-	-	-	-

PAYMENTS IN UKRAINE

Significance threshold (USD): 116,461

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	<i>Corporate income tax</i>	-	-
2.2	<i>Fee for the use of subsurface resources</i>	5,098,174	5,098,174
2.3	<i>Rental fee, duties for fuel and energy resources</i>	488,877	488,877
3	Royalties	-	-
4	Dividends	-	-
5	Bonuses (signature, discovery, production)	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-
6.1	<i>Fee for issue of the special subsurface resource use permits</i>	-	-
6.2	<i>Fee for field supervision over the implementation of the project technical documents of deposits exploration</i>	-	-
6.3	<i>Fee for the use of geological information prepared (received) using budget funds</i>	-	-
7	Payments for infrastructure improvements	-	-

PAYMENTS IN SOUTH AFRICA

Significance threshold (USD): 116,461

Company #1. Evraz Vametco Alloys (PTY) Ltd

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

#	Type of payments	Local government (SARS)	Total (in USD)
1	Production entitlements	-	-
2	Taxed levied on income, production or profits of companies	-	-
2.1	<i>Corporate income tax</i>	1,119,078	1,119,078
2.2	<i>Mineral and petroleum resources royalty</i>	648,956	648,956
3	Royalties	-	-
4	Dividends	-	-
5	Bonuses (signature, discovery, production)	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-
7	Payments for infrastructure improvements	-	-

THRESHOLD IN US\$

2016 average exchange rate USD/RUB	67.03	https://www.audit-it.ru/currency/sr_vz.php?currency=USD&period_month=12&period_year=2016&finyear_start=0&getcurrency=1
2016 average exchange rate GBP/RUB	91.25	https://www.audit-it.ru/currency/sr_vz.php?currency=GBP&period_month=12&period_year=2016&finyear_start=0&getcurrency=1
Average exchange rate GBP/USD - calculated	1.35	http://www.bankofengland.co.uk/boeapps/iadb/index.asp?Travel=NixIRx&levels=1&XNotes=Y&C=DMY&XNotes2=Y&Nodes=X3790X3791X3873X33940X3836&SectionRequired=I&HideNums=-1&ExtraInfo=true&G0Xtop.x=56&G0Xtop.y=10
Threshold, GBP	86,000	
Threshold, USD	116,461	

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