



REPORT ON PAYMENTS TO GOVERNMENTS

2019



June 2020

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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 <https://www.evraz.com/en/sustainability/reporting/regulatory-reports/>

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: 64.7

For the purpose of the Report the threshold of GBP 86,000 was translated into US\$ 109,822 using the average exchange rate for the year of US\$ 1,277 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): 109,822

Company #1. EVRAZ KGOK

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

	Type of payments	Federal Government (MI FNS po krupneyshim nalogoplatelchikam # 5)	Regional government (MRI FNS Rossii po Sverdlovskoy oblasti #27)	Local government (Administraziya Kachkonarskogo GO)	Local Government (Department of Lesnogo Hozyaistva GKU SO "Verhoturinskoye Lesnichestvo")	Local Government (Ministry of PRiE Sverdlovskoy Oblasty)	Local Government (TU Rosimuschestva v Sverdlovskoy oblasty)	Total
1	Production entitlements	-	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-	-
2,1	Corporate income tax	12,739,749	72,191,913	-	-	-	-	84,931,663
2,2	Extraction tax	2,207,010	3,310,516	-	-	-	-	5,517,526
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	-	1,353,029	-	-	-	-	1,353,029
6,4	Rent of land	-	-	4,397	4,467	39,772	50,455	99,091
7	Payments for infrastructure improvements	-	-	-	-	-	-	-

Company #2. EVRAZ ZSMK (iron ore mining part)

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.Gurievsik)	Total
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>	1,064,043	1,596,064	-	-	-	2,660,107
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>	-	-	2,028,967	1,595,110	427,100	4,051,176
6,4	<i>Rent of land</i>	-	-	144,243	129,292	1,255	274,790
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 (MRI FNS po krupneyshim nalogoplatetschikam #9 po Kemerovskoy oblasti)	Regional Government (MRI FNS po krupneyshim nalogoplatetschikam #9 po Kemerovskoy oblasti)	Local Government (Administraziya Tandinskogo I Kyzylskogo kozhuuna)	Federal Government (MRI FNS #3 po RT)	Regional Government (MRI FNS #3 po RT)	Total
1	Production entitlements	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-
2,1	Corporate income tax	-	-	-	-	-	-
2,2	Extraction tax	93,568	140,352	-	-	-	233,920
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	-	-	-	4,121	6,181	10,302
6,3	Payment for land usage	-	-	-	-	-	-
6,4	Rent of land	-	-	11,628	-	-	11,628
7	Payments for infrastructure improvements	-	-	-	-	-	-

Company #4. Rspadskaya

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

	Type of payments	Federal Government (MRI FNS po krupneyshim nalogoplatetschikam #9 po Kemerovskoy oblasti)	Regional Government (MRI FNS po krupneyshim nalogoplatetschikam #9 po Kemerovskoy oblasti)	Local Government (MRI FNS po g.Mezhdurechensku #8) Kemerovskaya obl	Local Government (KUMI g. Mezhdurechensk)	Regional Government - Departament Lesnogo kompleksa Kemerovskoy oblasti	Regional Government (MRI FNS po g.Mezhdurechensku #8) Kemerovskaya obl	Federal Government (MRI FNS po g.Mezhdurechensku #8)	Total
1	Production entitlements	-	-	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-	-	-
2,1	Corporate income tax	3,935,743	22,302,546	-	-	-	-	-	26,238,289
2,2	Extraction tax	2,580,527	3,870,791	-	-	-	-	-	6,451,318
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	-	-	-	-	-	1,588	1,059	2,647
6,3	Payment for land usage	-	-	785	-	-	-	-	785
6,4	Rent of land	-	-	-	1,461,192	157,865	-	-	1,619,056
7	Payments for infrastructure improvements	-	-	-	-	-	-	-	-

Company #5. Rapskaya-Koksovaya

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

	Type of payments	Federal Government (MRI FNS po krupneyshim nalogoplatetschikam #9 po Kemerovskoy oblasti)	Regional Government (MRI FNS po krupneyshim nalogoplatetschikam #9 po Kemerovskoy oblasti)	Local Government (KUMI g. Mezhdurechensk)	Regional Government - Departament Lesnogo kompleksa Kemerovskoy oblasti	Regional Government (MRI FNS po g.Mezhdurechensku #8) Kemerovskaya obl	Total
1	Production entitlements	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-
2,1	<i>Corporate income tax</i>	3,293,626	18,663,878	-	-	-	21,957,503
2,2	<i>Extraction tax</i>	1,067,824	1,601,735	-	-	-	2,669,559
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>	-	-	-	-	1,041	1,041
6,4	<i>Rent of land</i>	-	-	2,711,960	130,538	-	2,842,498
7	Payments for infrastructure improvements	-	-	-	-	-	-

Company #6. Razrez Rospadskiy

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

	Type of payments	Federal Government (MRI FNS po krupneyshim nalogoplatetschikam #9 po Kemerovskoy oblasti)	Regional Government (MRI FNS po krupneyshim nalogoplatetschikam #9 po Kemerovskoy oblasti)	Regional Government - Departament Lesnogo kompleksa Kemerovskoy oblasti	Local Government (KUMI g. Mezhdurechensk)	Federal Government (MRI FNS po g.Mezhdurechensku #8)	Regional Government (MRI FNS po g.Mezhdurechensku #8) Kemerovskaya obl	Total
1	Production entitlements	-	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-	-
2,1	<i>Corporate income tax</i>	1,776,340	10,065,924	-	-	-	-	11,842,264
2,2	<i>Extraction tax</i>	2,205,471	3,308,206	-	-	-	-	5,513,676
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>	-	-	-	-	1,178	1,766	2,944
6,3	<i>Payment for land usage</i>	-	-	-	-	-	-	-
6,4	<i>Rent of land</i>	-	-	421,315	190,221	-	-	611,536
7	Payments for infrastructure improvements	-	-	-	-	-	-	-

Company #7. Shakhta Abashevskaya

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

	Type of payments	Federal Government (IFNS#4 po Kemerovskoy oblasti)	Regional Government (IFNS#4 po Kemerovskoy oblasti)	Local Government (IFNS#4 po Kemerovskoy oblasti)	Regional Government - Departament Lesnogo kompleksa Kemerovskoy oblasti	Komitet gradostroitelstva i zemelnyh resursov administrazii g. Novokuznetska	Total
1	Production entitlements	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-
2,1	Corporate income tax	-	-	-	-	-	-
2,2	Extraction tax	175,020	262,530	-	-	-	437,550
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	-	-	145,165	-	-	145,165
6,4	Rent of land	-	-	-	13,425	299,963	313,388
7	Payments for infrastructure improvements	-	-	-	-	-	-

Company #8. Shakhta Alardinskaya

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

	Type of payments	Federal Government (MRI FNS po krupneyshim nalogoplatetschikam #9 po Kemerovskoy oblasti)	Regional Government (MRI FNS po krupneyshim nalogoplatetschikam #9 po Kemerovskoy oblasti)	Local Government (MRIFNS #5 po Kemerovskoy oblasti)	Federal Government (MRIFNS #13 po Kemerovskoy oblasti)	Regional Government (MRIFNS #13 po Kemerovskoy oblasti)	Local Government (MRIFNS #13 po Kemerovskoy oblasti)	Regional Government - Departament Lesnogo kompleksa Kemerovskoy oblasti	Local government (MKUUMI g.Kalfan)	Total
1	Production entitlements	-	-	-	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-	-	-	-
2,1	<i>Corporate income tax</i>	2,192,663	12,319,948	-	-	-	-	-	-	14,512,610
2,2	<i>Extraction tax</i>	1,161,079	1,741,619	-	-	-	-	-	-	2,902,699
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>	-	-	-	295	442	-	-	-	736
6,3	<i>Payment for land usage</i>	-	-	376,981	-	-	12,276	-	-	389,258
6,4	<i>Rent of land</i>	-	-	-	-	-	-	237	116	353
7	Payments for infrastructure improvements	-	-	-	-	-	-	-	-	-

Company #9. Shakhta Esaulskaya

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

	Type of payments	Federal Government (MRI FNS po krupneyshim nalogoplatelschikam #9 po Kemerovskoy oblasti)	Regional Government (MRI FNS po krupneyshim nalogoplatelschikam #9 po Kemerovskoy oblasti)	Local Government (MRIFNS #13 po Kemerovskoy oblasti)	Regional Government - Departament Lesnogo kompleksa Kemerovskoy oblasti	Total
1	Production entitlements	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-
2,1	<i>Corporate income tax</i>	81,894	464,067	-	-	545,961
2,2	<i>Extraction tax</i>	298,454	447,681	-	-	746,134
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>	-	-	152,344	-	152,344
6,4	<i>Rent of land</i>	-	-	-	5,283	5,283
7	Payments for infrastructure improvements	-	-	-	-	-

Company #10. Shakhta Osinnikovskaya

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

	Type of payments	Federal Government (MRI FNS po krupneyshim nalogoplatetschikam #9 po Kemerovskoy oblasti)	Regional Government (MRI FNS po krupneyshim nalogoplatetschikam #9 po Kemerovskoy oblasti)	Federal Government (MRIFNS #13 po Kemerovskoy oblasti)	Local Government (MRIFNS #5 po Kemerovskoy oblasti)	Local Government (MRIFNS #13 po Kemerovskoy oblasti)	Local Government (KUMI g.Osiniki)	Regional Government (MRIFNS #13 po Kemerovskoy oblasti)	Total
1	Production entitlements	-	-	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-	-	-
2,1	<i>Corporate income tax</i>	727,370	4,121,766	-	-	-	-	-	4,849,136
2,2	<i>Extraction tax</i>	395,659	593,489	-	-	-	-	-	989,148
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>	-	-	175	-	-	-	262	437
6,3	<i>Payment for land usage</i>	-	-	-	78,505	107,723	-	-	186,228
6,4	<i>Rent of land</i>	-	-	-	-	-	234,300	-	234,300
7	Payments for infrastructure improvements	-	-	-	-	-	-	-	-

Company #11. Shakhta Uskovskaya

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

	Type of payments	Federal Government (MRI FNS po krupneyshim nalogoplatetschikam #9 po Kemerovskoy oblasty)	Regional Government (MRI FNS po krupneyshim nalogoplatetschikam #9 po Kemerovskoy oblasti)	Local Government (MRIFNS #13 po Kemerovskoy oblasty)	Federal Government (MRIFNS #13 po Kemerovskoy oblasty)	Regional Government (MRIFNS #13 po Kemerovskoy oblasty)	Local Government (KUMI Novokuznetskogo Rayona)	Regional Government - Departament Lesnogo kompleksa Kemerovskoy oblasti	Total
1	Production entitlements	-	-	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-	-	-
2,1	<i>Corporate income tax</i>	2,451,238	14,418,518	-	-	-	-	-	16,869,756
2,2	<i>Extraction tax</i>	1,406,192	2,109,288	-	-	-	-	-	3,515,480
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>	-	-	-	1,548	2,323	-	-	3,871
6,3	<i>Payment for land usage</i>	-	-	61,500	-	-	-	-	61,500
6,4	<i>Rent of land</i>	-	-	-	-	-	77,822	7,004	84,826
7	Payments for infrastructure improvements	-	-	-	-	-	-	-	-

Company #12. United Coal Company Yuzhkuzbasugol

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

	Type of payments	Federal Government (MRI FNS po krupneyshim nalogoplatel'schikam #9 po Kemerovskoy oblasti)	Regional Government (MRI FNS po krupneyshim nalogoplatel'schikam #9 po Kemerovskoy oblasti)	Federal Government (MRIFNS #13 po Kemerovskoy oblasti)	Regional Government (MRIFNS #13 po Kemerovskoy oblasti)	Local Government (IFNS#4 g.Novokuznetsk)	Local Government (MRI FNS po g.Mezhdurechenskuyu #8) Kemerovskaya obl	Local Government (MRIFNS #13 po Kemerovskoy oblasti)	Local government (MKUUMI g.Kalfan)	Local government (KUMI "Mezhdurechenskiy gorodskoy okrug")	Regional Government - Departament Lesnogo kompleksa Kemerovskoy oblasti	Local Government (Administration of Novokuznetskogo Munizipalnogo Rayona)	Komitet gradostroitelstva i zemelnyh resursov administratsii g. Novokuznetska	Total
1	Production entitlements	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-	-	-	-	-	-	-	-
2,1	Corporate income tax	2,256,525	12,786,974	-	-	-	-	-	-	-	-	-	-	15,043,499
2,2	Extraction tax	831,205	1,246,808	-	-	-	-	-	-	-	-	-	-	2,078,013
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	-	-	409	614	-	-	-	-	-	-	-	-	1,023
6,3	Payment for land usage	-	-	-	-	44,748	60,337	161,125	-	-	-	-	-	266,210
6,4	Rent of land	-	-	-	-	-	-	-	43,124	110,931	58,045	156,897	16,811	385,808
7	Payments for infrastructure improvements	-	-	-	-	-	-	-	-	-	-	-	-	-

THRESHOLD IN US\$

2019 average exchange rate USD/RUB	64.7	page 168 of the Company's Annual Report 2019
2019 average exchange rate GBP/RUB	82.63	https://www.audit-it.ru/currency/sr_vz.php?currency=GBP&period_month=12&period_year=2019&finyear_start=0&getcurrency=1
Average exchange rate GBP/USD - calculated	1.277	https://www.exchangerates.org.uk/GBP-USD-spot-exchange-rates-history-2019.html
Threshold, GBP	86,000	
Threshold, USD	109,822	

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