



## TABLE OF CONTENTS

<b>INTRODUCTION AND REPORTING PRINCIPLES</b> .....	3
<b>PAYMENTS IN RUSSIA</b> .....	6
<b>Company #1. EVRAZ KGOK</b> .....	6
<b>Company #2. Evrazruda</b> .....	7
<b>Company #3. Mezhegeyugol Coal Company</b> .....	8
<b>Company #4. Rapsadskaya</b> .....	9
<b>Company #5. Rapsadskaya-Koksovaya</b> .....	10
<b>Company #6. Razrez Rapsadskiy</b> .....	11
<b>Company #7. Shakhta Abashevskaya</b> .....	12
<b>Company #8. Shakhta Alardinskaya</b> .....	13
<b>Company #9. Shakhta Esaulskaya</b> .....	14
<b>Company #10. Shakhta Osinnikovskaya</b> .....	15
<b>Company #11. Shakhta Uskovskaya</b> .....	16
<b>Company #12. United Coal Company Yuzhkuzbasugol</b> .....	17
<b>THRESHOLD IN US\$</b> .....	18
<b>DISCLAIMER</b> .....	19

## 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: 62.7

For the purpose of the Report the threshold of GBP 86,000 was translated into US\$ 114,810 using the average exchange rate for the year of US\$ 1,335 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.

## PAYMENTS IN RUSSIA

Significance threshold (USD): 114,810

### Company #1. EVRAZ KGOK

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

No	Type of payments	Federal Government (MI FNS po krupneyshim nalogoplatelchikam # 5)	Regional government (MRI FNS Rossii po Sverdlovskoy oblastu #27)	Local government (Administraziya Kachkonarskogo GO)	Local Government (TU Rosimuschestva v Sverdlovskoy oblasti)	Local Government(MKU "KUI Administraziya GO "Gorod Lesnoy")	Local Government (Department of Lesnogo Hozyaistva GKU SO "Verhoturinskoye Lesnichestvo")	Total (in USD)
1	Production entitlements	-	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-	-
2,1	Corporate income tax	12,131,978	68,747,874	-	-	-	-	80,879,852
2,2	Extraction tax	2,366,330	3,549,496	-	-	-	-	5,915,826
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	-	2,133,576	-	-	-	-	2,133,576
6,4	Rent of land	-	-	23,978	103,620	214,648	28,082	370,327
7	Payments for infrastructure improvements	-	-	-	-	-	-	-

**Company #2. Evrazruda**

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

<b>№</b>	<b>Type of payments</b>	<b>Federal Government (MI FNS po krupneyshim nalogoplatelchikam # 5)</b>	<b>Regional Government (MI FNS po krupneyshim nalogoplatelchikam # 5)</b>	<b>Local Government (g.Tashtagol)</b>	<b>Local Government (g.Gurievsk)</b>	<b>Local Government (g.Novokuznetsk)</b>	<b>Total (in USD)</b>
1	<b>Production entitlements</b>	-	-	-	-	-	-
2	<b>Taxed levied on income, production or profits of companies</b>	-	-	-	-	-	-
2,1	<i>Corporate income tax</i>	88,552	501,795	-	-	-	<b>590,347</b>
2,2	<i>Extraction tax</i>	3,970,858	5,956,286	-	-	-	<b>9,927,144</b>
3	<b>Royalties</b>	-	-	-	-	-	-
4	<b>Dividends</b>	-	-	-	-	-	-
5	<b>Bonuses (signature, discovery, production)</b>	-	-	-	-	-	-
6	<b>Licence fees, rental fees, entry fees and other considerations</b>	-	-	-	-	-	-
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>	-	-	1,331,107	442,283	424,344	<b>2,197,735</b>
6,4	<i>Rent of land</i>	-	-	105,684	1,948	80,428	<b>188,060</b>
7	<b>Payments for infrastructure improvements</b>	-	-	-	-	-	-

### Company #3. Mezhegeyugol Coal Company

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

<b>№</b>	<b>Type of payments</b>	<b>Federal Government (MRI FNS #3 po RT)</b>	<b>Regional Government (MRI FNS #3 po RT)</b>	<b>Local Government (Administraziya Tandinskogo I Kyzylskogo kozhuuna)</b>	<b>Total (in USD)</b>
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	4,254	6,381	-	10,635
6,3	Payment for land usage	-	-	-	-
6,4	Rent of land	-	-	48,176	48,176
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 #2 po Kemerovskoy oblasti)	Regional Government (MRI FNS po krupneyshim nalogoplatetschikam #2 po Kemerovskoy oblasti)	Regional Government (MRI FNS po g.Mezhdurechensku #8 )	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 )	Total (in USD)
1	Production entitlements	-	-	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-	-	-
2,1	Corporate income tax	2,816,430	15,959,666	-	-	-	-	-	18,776,096
2,2	Extraction tax	1,340,400	2,010,600	-	-	-	-	-	3,351,000
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	-	-	1,714	-	-	-	1,143	2,857
6,3	Payment for land usage	-	-	-	811	-	-	-	811
6,4	Rent of land	-	-	-	-	1,433,125	245,259	-	1,678,384
7	Payments for infrastructure improvements	-	-	-	-	-	-	-	-

**Company #5. Rapsdskaya-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	Total (in USD)
1	<b>Production entitlements</b>	-	-	-	-	-
2	<b>Taxed levied on income, production or profits of companies</b>	-	-	-	-	-
2,1	<i>Corporate income tax</i>	2,860,513	16,209,573	-	-	<b>19,070,086</b>
2,2	<i>Extraction tax</i>	1,048,901	1,573,351	-	-	<b>2,622,252</b>
3	<b>Royalties</b>	-	-	-	-	-
4	<b>Dividends</b>	-	-	-	-	-
5	<b>Bonuses (signature, discovery, production)</b>	-	-	-	-	-
6	<b>Licence fees, rental fees, entry fees and other considerations</b>	-	-	-	-	-
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>	-	-	323	-	<b>323</b>
6,4	<i>Rent of land</i>	-	-	-	1,918,349	<b>1,918,349</b>
7	<b>Payments for infrastructure improvements</b>	-	-	-	-	-

**Company #6. Razrez Rapsadskiy**

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

<b>№</b>	<b>Type of payments</b>	<b>Federal Government (MRI FNS po krupneyshim nalogoplatetschikam #2 po Kemerovskoy oblasti)</b>	<b>Regional Government (MRI FNS po krupneyshim nalogoplatetschikam #2 po Kemerovskoy oblasti)</b>	<b>Federal Government - Departament Lesnogo kompleksa Kemerovskoy oblasti</b>	<b>Komitet po Imuschestvu g.Mezhdurechenska</b>	<b>Federal Government (MRI FNS po g.Mezhdurechensku #8 )</b>	<b>Total (in USD)</b>
<b>1</b>	<b>Production entitlements</b>	-	-	-	-	-	-
<b>2</b>	<b>Taxed levied on income, production or profits of companies</b>	-	-	-	-	-	-
2,1	<i>Corporate income tax</i>	4,645,68	26,322,619				<b>30,967,787</b>
2,2	<i>Extraction tax</i>	1,850,639	2,775,958	-	-	-	<b>4,626,596</b>
<b>3</b>	<b>Royalties</b>	-	-	-	-	-	-
<b>4</b>	<b>Dividends</b>	-	-	-	-	-	-
<b>5</b>	<b>Bonuses (signature, discovery, production)</b>	-	-	-	-	-	-
<b>6</b>	<b>Licence fees, rental fees, entry fees and other considerations</b>	-	-	-	-	-	-
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>	-	-	-	-	1,216	<b>1,216</b>
6,3	<i>Payment for land usage</i>	-	-	-	-	-	-
6,4	<i>Rent of land</i>	-	-	231,972	187,394	-	<b>419,365</b>
<b>7</b>	<b>Payments for infrastructure improvements</b>	-	-	-	-	-	-

Company #7. 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)	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>	7,894	11,841	-	-	19,735
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>	-	-	4,420	162,721	167,141
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 (MI FNS po krupneyshim nalogoplatechikam # 5)	Regional Government (MI FNS po krupneyshim nalogoplatechikam # 5)	Local Government (IFNS № 5, g.Osinniki)	Local Government (IFNS№ 13,Novokuznetskiy rayon)	Federal Government - Departament Lesnogo kompleksa Kemerovskoy oblasti	Total (in USD)
1	<b>Production entitlements</b>	-	-	-	-	-	-
2	<b>Taxed levied on income, production or profits of companies</b>	-	-	-	-	-	-
2,1	<i>Corporate income tax</i>	2,341,071	12,867,456				<b>15,208,527</b>
2,2	<i>Extraction tax</i>	1,027,847	1,541,770	-	-	-	<b>2,569,617</b>
3	<b>Royalties</b>	-	-	-	-	-	-
4	<b>Dividends</b>	-	-	-	-	-	-
5	<b>Bonuses (signature, discovery, production)</b>	-	-	-	-	-	-
6	<b>Licence fees, rental fees, entry fees and other considerations</b>	-	-	-	-	-	-
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>	-	-	389,175	12,673	-	<b>401,849</b>
6,4	<i>Rent of land</i>	-	-	-	-	3,118,91	<b>3,119</b>
7	<b>Payments for infrastructure improvements</b>	-	-	-	-	-	-

**Company #9. Shakhta Esaulskaya**

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

<b>№</b>	<b>Type of payments</b>	<b>Federal Government (MRI FNS po krupneyshim nalogoplatetschikam #2 po Kemerovskoy oblasti)</b>	<b>Regional Government (MRI FNS po krupneyshim nalogoplatetschikam #2 po Kemerovskoy oblasti)</b>	<b>Local Government (IFNS№ 13,Novokuznetskiy rayon)</b>	<b>Federal Government - Departament Lesnogo kompleksa Kemerovskoy oblasti</b>	<b>Total (in USD)</b>
<b>1</b>	<b>Production entitlements</b>	-	-	-	-	-
<b>2</b>	<b>Taxed levied on income, production or profits of companies</b>	-	-	-	-	-
2,1	<i>Corporate income tax</i>	948,061.59	5,372,349.03			<b>6,320,411</b>
2,2	<i>Extraction tax</i>	281,190.33	421,785.49	-	-	<b>702,976</b>
<b>3</b>	<b>Royalties</b>	-	-	-	-	-
<b>4</b>	<b>Dividends</b>	-	-	-	-	-
<b>5</b>	<b>Bonuses (signature, discovery, production)</b>	-	-	-	-	-
<b>6</b>	<b>Licence fees, rental fees, entry fees and other considerations</b>	-	-	-	-	-
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>	-	-	157,271.60	-	<b>157,272</b>
6,4	<i>Rent of land</i>	-	-	-	6,000.86	<b>6,001</b>
<b>7</b>	<b>Payments for infrastructure improvements</b>	-	-	-	-	-

**Company #10. 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)	Regional Government (IFNS№ 13)	Local Government (IFNS № 5, g.Osinniki)	Local Government (IFNS№ 13,Novokuznetskiy rayon)	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	1,547,266.68	-	8,767,844.50	-	-	-	-	-	10,315,111
2,2	Extraction tax	370,690.94	-	556,036.41	-	-	-	-	-	926,727
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	-	164.27	-	246.41	-	-	-	-	411
6,3	Payment for land usage	-	-	-	-	81,044.48	111,207.41	-	-	192,252
6,4	Rent of land	-	-	-	-	-	-	241,282.03	167,065.31	408,347
7	Payments for infrastructure improvements	-	-	-	-	-	-	-	-	-

**Company #11. Shakhta Uskovskaya**

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

<b>№</b>	<b>Type of payments</b>	<b>Federal Government (MRI FNS po krupneyshim nalogoplatetschikam #2 po Kemerovskoy oblasty)</b>	<b>Regional Government (MRI FNS po krupneyshim nalogoplatetschikam #2 po Kemerovskoy oblasty)</b>	<b>Federal Government (SibNedra)</b>	<b>Local Government (MRI FNS Rossii #13 po Kemerovskoy oblasti)</b>	<b>KUMI</b>	<b>Federal Government - Departament Lesnogo kompleksa Kemerovskoy oblasti</b>	<b>Total (in USD)</b>
1	Production entitlements	-	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-	-
2,1	Corporate income tax	3,546,157	20,183,839	-	-	-	-	23,729,996
2,2	Extraction tax	843,403	1,265,105	-	-	-	-	2,108,508
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	-	-	10,881,629	-	-	-	10,881,629
6,2	Regular payments for the use of sub-surface resources	-	-	-	-	-	-	-
6,3	Payment for land usage	-	-	-	63,489	-	-	63,489
6,4	Rent of land	-	-	-	-	31,924	5,937	37,861
7	Payments for infrastructure improvements	-	-	-	-	-	-	-



**Company #12. United Coal Company Yuzhkuzbasugol**

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

<b>№</b>	<b>Type of payments</b>	<b>Federal Government (IFNS #2)</b>	<b>Regional Government - Kemerovskaya oblast (IFNS #2)</b>	<b>Federal Government (IFNS #13)</b>	<b>Regional Government - Kemerovskaya oblast (IFNS #13)</b>	<b>Local Government (IFNS#4 ) Komitet Gradostroitelstva I zemelnyh resursov g.Novokuznetska</b>	<b>Local government (Meazhdurechensk IFNS № 8) KUMI</b>	<b>Local Government (IFNS№ 13,Novokuznetskiy rayon)</b>	<b>Local Government (MKUUMI g.Kaltan)</b>	<b>Federal Government - Departament Lesnogo kompleksa Kemerovskoy oblasti</b>	<b>Total (in USD)</b>
1	Production entitlements	-	-	-	-	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-	-	-	-	-
2,1	Corporate income tax	5,415,950	31,602,630								<b>37,018,579</b>
2,2	Extraction tax	665,161	997,742	-	-	-	-	-	-	-	<b>1,662,903</b>
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	-	-	907	1,361	-	-	-	-	-	<b>2,268</b>
6,3	Payment for land usage	-	-	-	166,503	47,218	64,439	-	-	-	<b>278,160</b>
6,4	Rent of land	-	-	-	-	43,456	41,659	146,705	44,900	59 924	<b>336,645</b>
7	Payments for infrastructure improvements	-	-	-	-	-	-	-	-	-	-

## THRESHOLD IN US\$

2018 average exchange rate USD/RUB	62.7	page 159 of the Company's Annual Report 2018
2018 average exchange rate GBP/RUB	83.58	<a href="https://www.audit-it.ru/currency/sr_vz.php?currency=GBP&amp;period_month=12&amp;period_year=2018&amp;finyear_start=0&amp;getcurrency=1">https://www.audit-it.ru/currency/sr_vz.php?currency=GBP&amp;period_month=12&amp;period_year=2018&amp;finyear_start=0&amp;getcurrency=1</a>
Average exchange rate GBP/USD - calculated	1.335	<a href="http://www.bankofengland.co.uk/boeapps/iadb/fromshowcolumns.asp?Travel=NlxIRxSUx&amp;FromSeries=1&amp;ToSeries=50&amp;DAT=RNG&amp;FD=1&amp;FM=Jan&amp;FY=2018&amp;TD=1&amp;TM=Jun&amp;TY=2019&amp;VFD=Y&amp;VPD=Y&amp;NewRevSince=Y&amp;RFD=3&amp;RFM=Jun&amp;RFY=2007&amp;html.x=19&amp;html.y=21&amp;CSVF=TT&amp;C=DMY&amp;Filter=Y&amp;VUD=B">http://www.bankofengland.co.uk/boeapps/iadb/fromshowcolumns.asp?Travel=NlxIRxSUx&amp;FromSeries=1&amp;ToSeries=50&amp;DAT=RNG&amp;FD=1&amp;FM=Jan&amp;FY=2018&amp;TD=1&amp;TM=Jun&amp;TY=2019&amp;VFD=Y&amp;VPD=Y&amp;NewRevSince=Y&amp;RFD=3&amp;RFM=Jun&amp;RFY=2007&amp;html.x=19&amp;html.y=21&amp;CSVF=TT&amp;C=DMY&amp;Filter=Y&amp;VUD=B</a>
Threshold, GBP	86,000	
Threshold, USD	114,810	

## **DISCLAIMER**

Whilst every effort has been made to ensure the accuracy of the information contained in this publication, EVRAZ plc cannot exclude any negligent use of the data disclosed. The Report is prepared in accordance with the requirements of current legislation, and EVRAZ plc does not undertake to update this Report if any changes in the relevant legislation will be made or any explanations will be issued in the future. Furthermore, EVRAZ plc cannot warrant the accuracy of methods used to disclose the payments, if the relevant methods were not prescribed by FCA's Instrument and EU Directives.

Consequently, the use of the Report is solely at the recipient's own risk. This publication is made available for information purposes only.