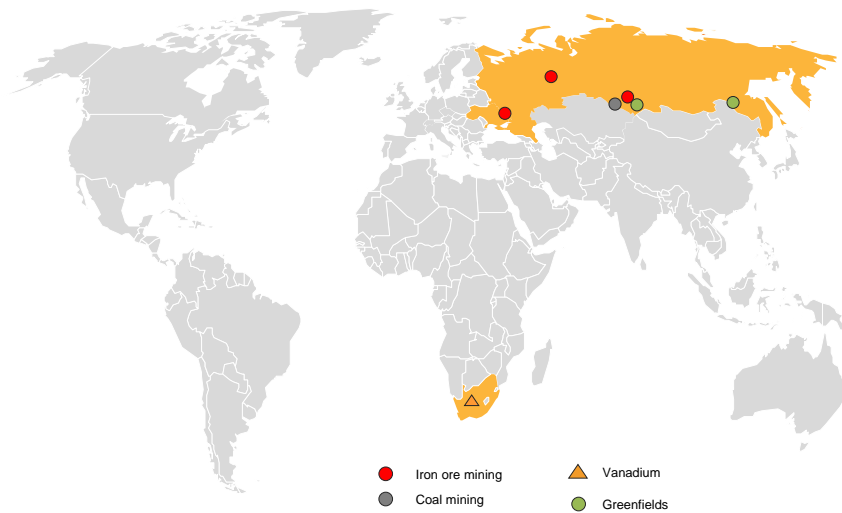




EVRAZ plc

**AMENDED REPORT ON PAYMENTS TO GOVERNMENTS
2015**



16 August 2016

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

Basis for preparation of the Report for FY2015

The Report provides citizens, authorities and independent users with the information on payments made to governments where EVRAZ plc conducts its extractive activities.

For the purposes of the Report preparation the scope of companies is the same as in consolidated financial statement.

Payments are reported only in respect of extractive activities. For the purposes of this Report under extractive activities it is understood any activity involving the exploration, prospection, discovery, development and extraction of minerals.

For the purposes of this Report payments are disclosed:

- *per governments* (federal, regional or local) and *per agency or entity* to which the payments were made with the name of the payee. For the purposes of this Report under *government* it is understood any national, regional or local authority and under *agency or entity* - any department, agency or entity controlled by that authority; and
- *per entity*.

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

Materiality level and functional currency

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

US dollars to Russian Roubles: 60.9579

US dollars to Ukrainian hryvna: 21.8290

US dollars to South African rand: 12.7550

For the purposes of the Report the threshold of 86,000 GBP were recounted into 131,577 US dollars using the average exchange rate for the year of 1.53US dollars per GBP.

Payments in scope

For the purposes of this Report the following types of payments are disclosed:

a) *Production entitlements*

These are the host government's share of production in the reporting period derived from projects operated by a company. As a rule the government's share of the production sharing agreement is "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 fees. Taxes on consumption such as VAT, sales taxes, customs and stamp duties, personal, social, land, property and environmental taxes, as well withholding taxes are excluded.

Interest and penalties on late tax payments are excluded. Disclosed payments are net amounts, including tax refunds.

c) *Royalties*

These are payments for the rights to extract minerals.

d) *Dividends*

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

e) *Bonuses*

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

f) *Licence fees, rental fees, entry fees and other considerations for licences or concessions*

These are payments for the access to the area where extractive activities will be 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 charity payments. Payments for infrastructure improvements may be in the form of "in-kind payments".

EVRAZ Highveld Steel and Vanadium Limited

On 13 April 2015, as a result of severe economic difficulties due to the current and persistent unfavorable economic environment in South Africa, the Board of EVRAZ Highveld Steel and Vanadium Limited ("Highveld") decided to place the entity under the business rescue procedures.

EVRAZ plc does not administer Highveld and has no permanent flow of information with respect to current business of Highveld. As a result, the Group ceased to consolidate Highveld starting 14 April 2015. For this reason the Report does not contain information on payments to governments by Highveld.

PAYMENTS IN RUSSIA

Significance threshold (USD): 131,577

Company #1. EVRAZ KGOK

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

№	Type of payments	Payments to governments above 86,000 GBP (in currency)							TOTAL (in USD)	Payments in-kind (if applicable)				TOTAL
		Federal government (MI FNS po krupneishim nalogoplatetschikam #5)	Regional government (MI FNS po krupneishim nalogoplatetschikam #5)	Local government (MRI FNS Rossii po Sverdlovskoy oblasti #27)	Local government (Administraziya Kachkanarskogo GO)	Local government (Komitet po imuschestvu Kachkanarskogo GO)	Local government (MKU "KUI Administraziya GO "Gorod Lesnoy")	Local government (TU Rosimuschestva Sverdlovskoy oblasti)		Federal government (with the name of the payee)	Regional government (with the name of the payee)	Local government (with the name of the payee)	State- owned company	
1	Production entitlements								-					
2	Taxes levied on income, production or profits of companies								-					
2.1	Corporate Income Tax	9,755,510	87,799,587						97,555,096					
2.2	Mineral Extraction Tax	1,808,569	2,712,854						4,521,423					
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			963,628					963,628					
6.4	Rent of land				1,332	11	5,740	44,640	51,723					
7	Payments for infrastructure improvements								-					

Company #2. Evrazruda

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

№	Type of payments	Payments to governments above 86,000 GBP (in currency)						TOTAL (in USD)	Payments in-kind (if applicable)				TOTAL
		Federal government (MI FNS po krupneyshim nalogoplatelsch ikam #5))	Regional government (Kemerovskaya oblast)	Local government (Novokuznetsk city)	Local government (Tashtagol city)	Local government (Gurevsk city)	State-owned company		Federal government (with the name of the payee)	Regional government (with the name of the payee)	Local government (with the name of the payee)	State-owned company	
1	Production entitlements							-					
2	Taxes levied on income, production or profits of companies							-					
2.1	<i>Corporate Income Tax</i>							-					
2.2	<i>Mineral Extraction Tax</i>	459,675	689,512					1,149,186					
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>			617	1,034,205	260,388		1,295,209					
6.4	<i>Rent of land</i>			357,514	299,323			656,837					
7	Payments for infrastructure improvements							-					

Company #3. Mezhegeyugol Coal Company

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

№	Type of payments	Payments to governments above 86,000 GBP (in currency)				TOTAL (in USD)	Payments in-kind (if applicable)				TOTAL
		Federal government (IFNS #1,3 Tuva Republic.)	Regional government (IFNS #1 Tuva Republic, Kyzyl city - administraziya Tandinskogo kozhuuna I administraziya Kyzylskogo Kozhuuna)	Local government (Mestnaya administraziya Tandinskogo kozhuuna I administraziya Kyzylskogo Kozhuuna)	State owned company		Federal government (with the name of the payee)	Regional government (with the name of the payee)	Local government (with the name of the payee)	State owned company	
1	Production entitlements					-					
2	Taxes levied on income, production or profits of companies					-					
2.1	<i>Corporate Income Tax</i>					-					
2.2	<i>Mineral Extraction Tax</i>	54,436	81,654			136,090					
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>	16,233				16,233					
6.3	<i>Payment for land usage</i>					-					
6.4	<i>Rent of land</i>		17,861	71,442		89,303					
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	Payments to governments above 86,000 GBP (in currency)			TOTAL (in USD)	Payments in-kind (if applicable)				TOTAL
		Local government (Department Minprirody po Lesnym otnosheniyam Republic Saha (Yakutiya))	Local government (IFNS Roissii po Neryungrinskomu rayonu Republic Saha (Yakutiya))	Local government (IFNS Roissii po Neryungrinskomu rayonu Respublika Saha (Yakutiya))		Federal government (with the name of the payee)	Regional government (with the name of the payee)	Local government (with the name of the payee)	State owned company	
1	Production entitlements				-					
2	Taxes levied on income, production or profits of companies				-					
2.1	<i>Corporate Income Tax</i>				-					
2.2	<i>Mineral 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>			1,202	1,202					
6.3	<i>Payment for land usage</i>		3,464		3,464					
6.4	<i>Rent of land</i>	663			663					
7	Payments for infrastructure improvements				-					

Company #5. MUK-96

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

№	Type of payments	Payments to governments above 86,000 GBP (in currency)					TOTAL (in USD)	Payments in-kind (if applicable)				TOTAL
		Federal government (MRI FNS #2 po krupneyshim nalogoplatelschikam kemerovskoy oblasti)	Regional government (MRI FNS #2 po krupneyshim nalogoplatelschikam kemerovskoy oblasti)	Federal government (Department lesnogo kompleksa kemerovskoy oblasti)	Regional government (Department lesnogo kompleksa kemerovskoy oblasti)	Local government (Komitet po imuschestvu goroda Mezhdurechenska)		Federal government (with the name of the payee)	Regional government (with the name of the payee)	Local government (with the name of the payee)	State owned company	
1	Production entitlements						-					
2	Taxes levied on income, production or profits of companies						-					
2.1	<i>Corporate Income Tax</i>						-					
2.2	<i>Mineral Extraction Tax</i>	52,612	78,918				131,530					
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>	3,126					3,126					
6.3	<i>Payment for land usage</i>						-					
6.4	<i>Rent of land</i>			18,485	2,641	85,388	106,514					
7	Payments for infrastructure improvements						-					

Company #6. Rapskaya

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

№	Type of payments	Payments to governments above 86,000 GBP (in currency)					TOTAL (in USD)	Payments in-kind (if applicable)				TOTAL
		Federal government (MRI FNS #2 po krupneyshim nalogoplatelshikam kemerovskoy oblasti)	Regional government (MRI FNS #2 po krupneyshim nalogoplatelshikam kemerovskoy oblasti)	Local government (MRI FNS po Mezhdurechensku #8)	Local government (Komitet po imuschestvu goroda Mezhdurechenska)	Regional government (Departament lesnogo kompleksa kemerovskoy oblasti)		Federal government (with the name of the payee)	Regional government (with the name of the payee)	Local government (with the name of the payee)	State owned company	
1	Production entitlements						-					
2	Taxes levied on income, production or profits of companies						-					
2.1	Corporate Income Tax						-					
2.2	Mineral Extraction Tax	765,287	1,147,930				1,913,217					
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	2,939					2,939					
6.3	Payment for land usage			752			752					
6.4	Rent of land				4,959,135	544,116	5,503,251					
7	Payments for infrastructure improvements						-					

Company #7. Rapsadskaya-Koksovaya

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

№	Type of payments	Payments to governments above 86,000 GBP (in currency)					TOTAL (in USD)	Payments in-kind (if applicable)				TOTAL
		Federal government (MRI FNS #2 po krupneyshim nalogoplatel'shikam kemerovskoy oblasti)	Regional government (MRI FNS #2 po krupneyshim nalogoplatel'shikam kemerovskoy oblasti)	Local government (MRI FNS po gorodu Mezhdurechensku #8)	Local government (Komitet po imuschestvu goroda Mezhdurechenska)	Local government (TU Rosimuschestva Kemerovskoy oblasti)		Federal government (with the name of the payee)	Regional government (with the name of the payee)	Local government (with the name of the payee)	State owned company	
1	Production entitlements						-					
2	Taxes levied on income, production or profits of companies						-					
2.1	<i>Corporate Income Tax</i>						-					
2.2	<i>Mineral Extraction Tax</i>	184,788	277,182				461,970					
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>			155			155					
6.4	<i>Rent of land</i>				94,629	27,819	122,448					
7	Payments for infrastructure improvements						-					

Company #8. Razrez Rapsadskiy

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

№	Type of payments	Payments to governments above 86,000 GBP (in currency)					TOTAL (in USD)	Payments in-kind (if applicable)				TOTAL
		Federal government (MRI FNS #2 po krupneyshim nalogoplatelschikam kemerovskoy oblasti)	Regional government (MRI FNS #2 po krupneyshim nalogoplatelschikam kemerovskoy oblasti)	Federal government (Departament lesnogo kompleksa kemerovskoy oblasti)	Regional government (Departament lesnogo kompleksa kemerovskoy oblasti)	Local government (Komitet po imuschestvu goroda Mezhdurechenska)		Federal government (with the name of the payee)	Regional government (with the name of the payee)	Local government (with the name of the payee)	State owned company	
1	Production entitlements						-					
2	Taxes levied on income, production or profits of companies						-					
2.1	<i>Corporate Income Tax</i>	560,455	3,295,102				3,855,557					
2.2	<i>Mineral Extraction Tax</i>	728,497	1,092,745				1,821,241					
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>	236					236					
6.3	<i>Payment for land usage</i>						-					
6.4	<i>Rent of land</i>			623,568	126,526	23,630	773,724					
7	Payments for infrastructure improvements						-					

Company #9. Shakhta Abashevskaya

Table 1. Payments broken down by governments

№	Type of payments	Payments to governments above 86,000 GBP (in currency)					TOTAL (in USD)	Payments in-kind (if applicable)				TOTAL
		Federal government (IFNS 4 po kemerovskoy oblasti)	Regional government (Kemerovskaya oblast)	Local government (Novokuznetsk city)	Regional government (Departament lesnogo kompleksa kemerovskoy oblasti)	Local government (Komitet gradostroitelstva I zemelnyh resursov administracii goroda Novokuznetska)		Federal government (with the name of the payee)	Regional government (with the name of the payee)	Local government (with the name of the payee)	State owned company	
1	Production entitlements						-					
2	Taxes levied on income, production or profits of companies						-					
2.1	<i>Corporate Income Tax</i>						-					
2.2	<i>Mineral Extraction Tax</i>	5,468	8,201				13,669					
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>			182,128			182,128					
6.4	<i>Rent of land</i>				27,649	155,664	183,312					
7	Payments for infrastructure improvements						-					

Company #10. Shakhta Alardinskaya

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

№	Type of payments	Payments to governments above 86,000 GBP (in currency)					TOTAL (in USD)	Payments in-kind (if applicable)				TOTAL
		Federal government (IFNS#5)	Regional government (IFNS#5)	Local government (IFNS#5 Osinniki)	Local government (IFNS#13 Novokuznetskiy rayon)	Regional government (Departament lesnogo kompleksa kemerovskoy oblasti)		Federal government (with the name of the payee)	Regional government (with the name of the payee)	Local government (with the name of the payee)	State owned company	
1	Production entitlements						-					
2	Taxes levied on income, production or profits of companies						-					
2.1	<i>Corporate Income Tax</i>	22,414	201,724				224,138					
2.2	<i>Mineral Extraction Tax</i>	74,278	111,418				185,696					
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>			188,448	3,782		192,230					
6.4	<i>Rent of land</i>					7,910	7,910					
7	Payments for infrastructure improvements						-					

Company #11. Shakhta Esaulskaya

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

№	Type of payments	Payments to governments above 86,000 GBP (in currency)				TOTAL (in USD)	Payments in-kind (if applicable)				TOTAL
		Federal government (MRI FNS #2 po krupneyshim nalogoplatetschikam kemerovskoy oblasti)	Regional government (MRI FNS #2 po krupneyshim nalogoplatetschikam kemerovskoy oblasti)	Local government (IFNS#13 Novokuznetskiy rayon)	Regional government (Departament lesnogo kompleksa kemerovskoy oblasti)		Federal government (with the name of the payee)	Regional government (with the name of the payee)	Local government (with the name of the payee)	State owned company	
1	Production entitlements					-					
2	Taxes levied on income, production or profits of companies					-					
2.1	<i>Corporate Income Tax</i>	758,453	6,826,079			7,584,532					
2.2	<i>Mineral Extraction Tax</i>	188,008	282,012			470,019					
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>			78,030		78,030					
6.4	<i>Rent of land</i>				17,894	17,894					
7	Payments for infrastructure improvements					-					

Company #12. Shakhta Kureinskaya

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

№	Type of payments	Payments to governments above 86,000 GBP (in currency)				TOTAL	Payments in-kind (if applicable)				TOTAL
		Federal government (with the name of the payee)	Regional government (with the name of the payee)	Local government (with the name of the payee)	State owned company		Federal government (with the name of the payee)	Regional government (with the name of the payee)	Local government (with the name of the payee)	State owned company	
1	Production entitlements	0	0	0	0	-					
2	Taxes levied on income, production or profits of companies	0	0	0	0	-					
2.1	<i>Corporate Income Tax</i>	0	0	0	0	-					
2.2	<i>Mineral Extraction Tax</i>	0	0	0	0	-					
3	Royalties	0	0	0	0	-					
4	Dividends	0	0	0	0	-					
5	Bonuses (signature, discovery, production)	0	0	0	0	-					
6	Licence fees, rental fees, entry fees and other considerations	0	0	0	0	-					
6.1	<i>One-time payments for the use of sub-surface resources</i>	0	0	0	0	-					
6.2	<i>Regular payments for the use of sub-surface resources</i>	0	0	0	0	-					
7	Payments for infrastructure improvements	0	0	0	0	-					

Company #13. Shakhta Kusheyakovskaya

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

№	Type of payments	Payments to governments above 86,000 GBP (in currency)					TOTAL (in USD)	Payments in-kind (if applicable)				TOTAL
		Federal government (MRI FNS #2 po krupneyshim nalogoplatel'schikam kemerovskoy oblasti)	Regional government (MRI FNS #2 po krupneyshim nalogoplatel'schikam kemerovskoy oblasti)	Local government (IFNS#13 Novokuznetskiy rayon)	Regional government (Departament lesnogo kompleksa kemerovskoy oblasti)	Local government (Administraziya Novokuznetskogo municipalnogo rayona)		Federal government (with the name of the payee)	Regional government (with the name of the payee)	Local government (with the name of the payee)	State owned company	
1	Production entitlements						-					
2	Taxes levied on income, production or profits of companies						-					
2.1	Corporate Income Tax						-					
2.2	Mineral Extraction Tax	83,988	125,982				209,971					
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			65,900			65,900					
6.4	Rent of land				33,009	32,870	65,879					
7	Payments for infrastructure improvements						-					

Company #14. Shakhta Osinnikovskaya

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

№	Type of payments	Payments to governments above 86,000 GBP (in currency)						TOTAL (in USD)	Payments in-kind (if applicable)				TOTAL
		Federal government (IFNS#5)	Federal government (IFNS#13)	Regional government (IFNS#5)	Local government (IFNS#5 Osinniki)	Local government (IFNS#13 Novokuznetskiy rayon)	Federal (Sibnedra)		Federal government (with the name of the payee)	Regional government (with the name of the payee)	Local government (with the name of the payee)	State owned company	
1	Production entitlements							-					
2	Taxes levied on income, production or profits of companies							-					
2.1	<i>Corporate Income Tax</i>							-					
2.2	<i>Mineral Extraction Tax</i>	148,750		223,126				371,876					
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>						126,317	126,317					
6.2	<i>Regular payments for the use of sub-surface resources</i>		80					80					
6.3	<i>Payment for land usage</i>				52,451	61,035		113,486					
6.4	<i>Rent of land</i>				468,338	78,810		547,148					
7	Payments for infrastructure improvements							-					

Company #15. Shakhta Uskovskaya

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

№	Type of payments	Payments to governments above 86,000 GBP (in currency)					TOTAL (in USD)	Payments in-kind (if applicable)				TOTAL
		Federal government (MRI FNS #2 po krupneyshim nalogoplatel'schikam kemerovskoy oblasti)	Regional government (MRI FNS #2 po krupneyshim nalogoplatel'schikam kemerovskoy oblasti)	Local government (IFNS#13 Novokuznetskiy rayon)	Regional government (Departament lesnogo kompleksa kemerovskoy oblasti)	Local government (Administraziya Novokuznetskogo munizipalnogo rayona)		Federal government (with the name of the payee)	Regional government (with the name of the payee)	Local government (with the name of the payee)	State owned company	
1	Production entitlements						-					
2	Taxes levied on income, production or profits of companies						-					
2.1	<i>Corporate Income Tax</i>	833,443	7,501,005				8,334,448					
2.2	<i>Mineral Extraction Tax</i>	350,477	525,716				876,194					
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>			30,370			30,370					
6.4	<i>Rent of land</i>				15,748	13,807	29,555					
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	Payments to governments above 86,000 GBP (in currency)									TOTAL (in USD)	Payments in-kind (if applicable)				TOTAL
		Federal government (MRI FNS #2 po krupneyshim nalogoplatelschikam kemerovskoy oblasti)	Federal government (IFNS#13 Novokuznetskiy rayon)	Regional government (MRI FNS #2 po krupneyshim nalogoplatelschikam kemerovskoy oblasti)	Local government (IFNS#4 Novokuznetsk, Komitet gradostroitelstva I zemelnyh resursov)	Local government (IFNS 8 KUMI, Mezhdurechenskiy Gorodskoy Okrug)	Local government (IFNS#13, Novokuznetskiy rayon, administraziya novokuznetskogo rayona)	Local government (MKUUMI, Kaltan)	Regional government (Departament lesnogo kompleksa kemerovskoy oblasti)	Federal (Sibnedra)		Federal government (with the name of the payee)	Regional government (with the name of the payee)	Local government (with the name of the payee)	State owned company	
1	Production entitlements										-					
2	Taxes levied on income, production or profits of companies										-					
2.1	Corporate Income Tax	929	-	230,050							230,979					
2.2	Mineral Extraction Tax	353,548	0	530,322							883,870					
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									958,038	958,038					
6.2	Regular payments for the use of sub-surface resources		3,810								3,810					
6.3	Payment for land usage				90,428	57,268	87,727				235,423					
6.4	Rent of land				34,192	32,333	111,228	35,719	257,249		470,721					
7	Payments for infrastructure improvements										-					

PAYMENTS IN UKRAINE

Significance threshold (USD): 131,577

Company #1.Evraz Sukha Balka

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

№	Type of payments	Payments to governments above 86,000 GBP (in currency)				TOTAL (in USD)	Payments in-kind (if applicable)				TOTAL
		Federal government (Glavnoe Upravlenie Gosudarstvennoy kaznacheyskoy sluzhby Ukrainy in Dnepropetrovskaya oblast)	Regional government (with the name of the payee)	Local government (Upravlenie gosudarstvennoy kaznacheyskoy sluzhby Ukrainy in Zhovtnevom rayone goroda Krivogo Roga)	State-owned company		Federal government (with the name of the payee)	Regional government (with the name of the payee)	Local government (with the name of the payee)	State-owned company	
1	Production entitlements										
2	Taxes levied on income, production or profits of companies										
2.1	<i>Corporate Income Tax</i>	7,847,101				7,847,101					
2.2	<i>Fee for the use of subsurface resources</i>			5,584,625		5,584,625					
2.3	<i>Rental fee, duties for fuel and energy resources</i>			382,512		382,512					
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): 131,577

Company #1. Evraz Vametco Alloys (PTY) Ltd

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

№	Type of payments	Payments to governments above 86,000 GBP (in currency)				TOTAL (in USD)	Payments in-kind (if applicable)				TOTAL
		Federal government (with the name of the payee)	Regional government (with the name of the payee)	Local government (SARS)	State-owned company		Federal government (with the name of the payee)	Regional government (with the name of the payee)	Local government (with the name of the payee)	State-owned company	
1	Production entitlements										
2	Taxes levied on income, production or profits of companies										
2.1	<i>Corporate Income Tax</i>			387,600		387,600					
2.2	<i>Mineral and petroleum resources royalty</i>			726,168		726,168					
3	Royalties										
4	Dividends										
5	Bonuses (signature, discovery, production)										
6	Licence fees, rental fees, entry fees and other considerations										
7	Payments for infrastructure improvements										

Company #2. Highveld Steel & Vanadium Corporation (NO DATA AVAILABLE)

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

№	Type of payments	Payments to governments above 86,000 GBP (in currency)				TOTAL	Payments in-kind (if applicable)				TOTAL
		Federal government (with the name of the payee)	Regional government (with the name of the payee)	Local government (with the name of the payee)	State-owned company		Federal government (with the name of the payee)	Regional government (with the name of the payee)	Local government (with the name of the payee)	State-owned company	
1	Production entitlements										
2	Taxes levied on income, production or profits of companies										
2.1	<i>Corporate Income Tax</i>										
2.2	<i>Mineral and petroleum resources royalty</i>										
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\$

2015 average exchange rate USD/RUB	60.9579	http://www.audit-it.ru/currency/sr_vz.php?currency=USD&period_month=12&period_year=2015&finyear_start=0&getcurrency=1
2015 average exchange rate GBP/RUB	93.2634	http://www.audit-it.ru/currency/sr_vz.php?currency=GBP&period_month=12&period_year=2015&finyear_start=0&getcurrency=1
Average exchange rate GBP/USD - calculated	1.5300	
Threshold, GBP	86,000	
Threshold, USD	131,577	

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