



ANNEX 1 – GRI AND SASB INDEXES

GRI CONTENT INDEX

Statement of use

GRI 1 used

Applicable GRI Sector Standard(s)

Metinvest B.V. has reported in accordance with the GRI Standards for the period starting 1 January 2023 and ending 31 December 2023

GRI 1: Foundation 2021

n/a

DISCLOSURE	LOCATION	COMMENTS
GENERAL DISCLOSURES		
GRI 2: General Disclosures 2021		
2-1 Organisational details	Operational Review, pp. 17, 20 Annex 4 – Parent Company and Principal Subsidiaries, p. 93	
2-2 Entities included in the organisation's sustainability reporting	About the Report, p. 3 Annex 4 – Parent Company and Principal Subsidiaries, p. 93	
2-3 Reporting period, frequency and contact point	About the Report, p. 4 Annex 1 – GRI and SASB Indexes, p. 71	Contact point: ir@metinvestholding.com ; csr@metinvestholding.com Publication date: September 2024.
2-4 Restatements of information	Annex 1 – GRI and SASB Indexes, p. 71 Workplace Safety, p. 42 Annex 2 – Additional Information on Standard Disclosures, p. 88	Spending on workplace safety 2021-2022 was restated to align methodology of coking coal assets in the US and Ukraine. Indicators of the direct energy use for 2021-2022 were restated because of an adjustment to figures for petrol consumption by United Coal.
2-5 External assurance	About the Report, p. 3 Annex 1 – GRI and SASB Indexes, p. 71	Metinvest's sustainability reporting has not been externally assured.
2-6 Activities, value chain and other business relationships	Operational Review, pp. 17-21 Financial Review, p. 22 Supply Chain Management, p. 66	
2-7 Employees	Our People, p. 36 Annex 2 – Additional Information on Standard Disclosures, pp. 84-84	
2-8 Workers who are not employees	Workplace Safety, p. 44	
2-9 Governance structure and composition	Corporate Governance, pp. 56-57 Leadership, pp. 60-62 Response to Climate Change, p. 51	
2-10 Nomination and selection of the highest governance body	Corporate Governance, pp. 56-58	
2-11 Chair of the highest governance body	Annex 1 – GRI and SASB Indexes, p. 71	The Chairperson of the Supervisory Board is not a member of the executive team.
2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance, pp. 56-57 Risk Management, p. 68 Response to Climate Change, p. 51	

**GRI 2: General Disclosures 2021**

DISCLOSURE	LOCATION	COMMENTS
2-13 Delegation of responsibility for managing impacts	Corporate Governance, pp. 56-57 Response to Climate Change, p. 51	
2-14 Role of the highest governance body in sustainability reporting	About the Report, p. 4 Response to Climate Change, p. 51	
2-15 Conflicts of interest	Business Ethics and Compliance, p. 65	
2-16 Communication of critical concerns	Business Ethics and Compliance, p. 65	
2-17 Collective knowledge of the highest governance body	Corporate Governance, p. 58	
2-18 Evaluation of the performance of the highest governance body	Corporate Governance, pp. 57-59	
2-19 Remuneration policies	Corporate Governance, p. 59	
2-20 Process to determine remuneration	-	Data not available due to confidentiality.
2-21 Annual total compensation ratio	-	Data not available due to confidentiality.
2-22 Statement on sustainable development strategy	Chairperson's Statement, p. 7	
2-23 Policy commitments	Business Ethics and Compliance, p. 63	
2-24 Embedding policy commitments	Business Ethics and Compliance, p. 63 Supply Chain Management, p. 66	
2-25 Processes to remediate negative impacts	Support for Ukraine and Communities, p. 33 Our People, p. 36 Workplace Safety, p. 42 Environment, p. 46 Response to Climate Change, pp. 52-54 Business Ethics and Compliance, p. 65	
2-26 Mechanisms for seeking advice and raising concerns	Our People, p. 40 Business Ethics and Compliance, p. 65	
2-27 Compliance with laws and regulations	Annex 1 – GRI and SASB Indexes, p. 72	There were no significant instances of the Group's non-compliance with laws and regulations during the reporting period.
2-28 Membership associations	Annex 1 – GRI and SASB Indexes, p. 72	As of the end of 2023, Metinvest was a member of: the Association of the Dutch Metallurgical Industry (Metaal Nederland), Bulgarian Association of the Metallurgical Industry, European Business Association, European Steel Association, European Steel Technology Platform, Federation of the Italian Steel Companies, International Chamber of Commerce in Ukraine, Metallurgical Coal Producers Association, National Association of Extractive Industry of Ukraine, Ukrainian Chamber of Commerce and Industry, Ukrainian Federation of Metallurgists, Ukrainian Coke Producers' Association, Ukrmetallurgprom Association of Enterprises, UN Global Compact and the World Steel Association.



	DISCLOSURE	LOCATION	COMMENTS
GRI 2: General Disclosures 2021	2-29 Approach to stakeholder engagement	Sustainability Approach, p. 30	
	2-30 Collective bargaining agreements	Our People, p. 40	
	MATERIAL TOPICS		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	About the Report, p. 5	
	3-2 List of material topics	About the Report, p. 5	
	ECONOMIC IMPACTS AND PERFORMANCE		
GRI 3: Material Topics 2021	3-3 Management of material topics	Financial Review, pp. 22, 25	
GRI 201: Economic performance 2016	201-4 Financial assistance received from government	Annex 1 – GRI and SASB Indexes, p. 73	In 2023, the Italian government partly compensated the Group's re-rollers in the country for high energy prices through tax reductions. Other Metinvest entities did not receive financial assistance from any government in the reporting period.
GRI 202: Market presence 2016	202-1 Ratios of standard entry level wage by gender compared with local minimum wage	-	Data is not presented due to the unavailability of industry information about wages as a result of the full-scale war in Ukraine.
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	Support for Ukraine and Communities, p. 33	
	203-2 Significant indirect economic impacts	Support for Ukraine and Communities, p. 33 Environment, p. 46 Annex 1 – GRI and SASB Indexes, p. 73	Metinvest acknowledges the risks associated with its activities' impact on the environment and the well-being of local populations.
GRI 204: Procurement practices 2016	204-1 Proportion of spending on local suppliers	Annex 1 – GRI and SASB Indexes, p. 73	In 2023, around 80% of raw materials, goods, energy and services purchased in Ukraine were provided by local suppliers, defined as the Group's external suppliers that are registered and operating in Ukraine.
GRI 207: Tax 2019	207-1 Approach to tax	Financial Review, p. 25	
	207-2 Tax governance, control and risk management	Financial Review, p. 25	



	DISCLOSURE	LOCATION	COMMENTS
	EMISSIONS AND CLIMATE CHANGE		
GRI 3: Material Topics 2021 GRI 305: Emissions 2016	3-3 Management of material topics	Environment, p. 46	
	305-1 Direct (Scope 1) GHG emissions	Environment, p. 47 Annex 2 – Additional Information on Standard Disclosures, p. 87	
	305-2 Energy indirect (Scope 2) GHG emissions	Environment, p. 47	
	305-3 Other indirect (Scope 3) GHG emissions	-	Data not available as Metinvest does not collect it.
	305-4 GHG emissions intensity	Environment, p. 47	
	305-6 Emissions of ozone-depleting substances (ODS)	Annex 1 – Index of Standard Disclosures, p. 74	The Group's production assets did not generate emissions of ozone-depleting substances in 2021-2023.
	305-7 Nitrogen oxides (NO _x), sulphur oxides (SO _x) and other significant air emissions	Environment, p. 48 Annex 2 – Additional Information on Standard Disclosures, p. 88	
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Environment, p. 47 Annex 2 – Additional Information on Standard Disclosures, p. 88	
	302-2 Energy consumption outside the organisation	-	Data not available as Metinvest does not collect it.
	302-3 Energy intensity	Annex 2 – Additional Information on Standard Disclosures, p. 87	
	302-4 Reduction of energy consumption	Environment, p. 47 Annex 2 – Additional Information on Standard Disclosures, p. 87	
	WATER MANAGEMENT		
GRI 3: Material Topics 2021 GRI 303: Water and effluents 2018	3-3 Management of material topics	Environment, p. 48	
	303-1 Interactions with water as a shared resource	Environment, p. 48 Annex 2 – Additional Information on Standard Disclosures, p. 89	
	303-2 Management of water discharge-related impacts	Environment, p. 48 Annex 1 – GRI and SASB Indexes, p. 74	Metinvest conducts laboratory studies of consumed water and wastewater quality to comply with statutory regulations and environmental standards.
	303-3 Water withdrawal	Environment, p. 48 Annex 2 – Additional Information on Standard Disclosures, p. 89	
	303-4 Water discharge	Environment, p. 48 Annex 1 – Index of Standard Disclosures, p. 74 Annex 2 – Additional Information on Standard Disclosures, p. 89	Metinvest does not publish data on water discharge by category.



DISCLOSURE	LOCATION	COMMENTS
303-5 Water consumption	Environment, p. 48 Annex 2 – Additional Information on Standard Disclosures, p. 89	
WASTE GENERATION		
3-3 Management of material topics	Environment, p. 48	
306-1 Waste generation and significant waste-related impacts	Environment, p. 48	
306-2 Management of significant waste-related impacts	Environment, p. 48 Annex 1 – GRI and SASB Indexes, p. 75	Waste-related data is retrieved from statistical and internal reporting forms maintained in accordance with respective legislation on waste management.
306-3 Waste generated	Environment, p. 48 Annex 2 – Additional Information on Standard Disclosures, p. 89	
306-4 Waste diverted from disposal	Environment, p. 48 Annex 2 – Additional Information on Standard Disclosures, p. 89	
306-5 Waste directed to disposal	Annex 2 – Additional Information on Standard Disclosures, p. 89	
BIODIVERSITY		
3-3 Management of material topics	Environment, p. 49	
304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Environment, p. 49	
304-2 Significant impacts of activities, products and services on biodiversity	Environment, p. 49	
304-3 Habitats protected or restored	Environment, p. 49 Annex 1 – GRI and SASB Indexes, p. 75	Land restoration activities were carried out in accordance with the terms of approved projects, as well as government standards and methodologies.
304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Environment, p. 49	

GRI 3: Material Topics 2021

GRI 306: Waste 2020

GRI 3: Material Topics 2021

GRI 304: Biodiversity 2016



	DISCLOSURE	LOCATION	COMMENTS
	HUMAN RIGHTS		
GRI 3: Material Topics 2021	3-3 Management of material topics	Our People, p. 39 Business Ethics and Compliance, p. 63	
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	Our People, p. 38 Annex 2 – Additional Information on Standard Disclosures, p. 84	
	405-2 Ratio of basic salary and remuneration of women to men	Annex 2 – Additional Information on Standard Disclosures, p. 86	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Annex 1 – GRI and SASB Indexes, p. 76	Metinvest did not identify any incidents of discrimination during the reporting period.
GRI 407: Freedom of association and collective bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Our People, p. 40 Annex 1 – GRI and SASB Indexes, p. 76	There were no cases recorded in the reporting period in which the right of employees or suppliers to exercise freedom of association or collective bargaining was violated or at risk.
GRI 408: Child labour 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	Annex 1 – GRI and SASB Indexes, p. 76	Metinvest did not identify any operations or suppliers at significant risk for incidents of child labour in the reporting period.
GRI 409: Forced or compulsory labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	Annex 1 – GRI and SASB Indexes, p. 76	Metinvest did not identify any operations or suppliers at significant risk for incidents of forced or compulsory labour in the reporting period.
GRI 410: Security practices 2016	410-1 Security personnel trained in human rights policies or procedures	Our People, p. 40	
GRI 412: Human rights assessment 2016	412-1 Operations that have been subject to human rights reviews or impact assessments	Our People, p. 40 Annex 1 – GRI and SASB Indexes, p. 76	The Group's approach to ensuring the protection of human rights applies to all its entities.
	412-2 Employee training on human rights policies or procedures	Our People, p. 40	
	BUSINESS ETHICS AND ANTI-CORRUPTION, SUPPLY CHAIN		
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Ethics and Compliance, p. 63 Supply Chain Management, p. 66	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Business Ethics and Compliance, p. 65	
	205-2 Communication and training about anti-corruption policies and procedures	Business Ethics and Compliance, pp. 63, 65 Supply Chain Management, p. 66	
	205-3 Confirmed incidents of corruption and actions taken	Business Ethics and Compliance, p. 65	
GRI 206: Anti-competitive behaviour 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	Business Ethics and Compliance, p. 65	
GRI 308: Supplier environmental assessment 2016	308-1 New suppliers that were screened using environmental criteria	Supply Chain Management, p. 66	



	DISCLOSURE	LOCATION	COMMENTS
GRI 414: Supplier social assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	Supply Chain Management, p. 67	
	414-1 New suppliers that were screened using social criteria	Supply Chain Management, p. 67	
	414-2 Negative social impacts in the supply chain and actions taken	Supply Chain Management, p. 67	
EMPLOYMENT PRACTICES			
GRI 3: Material Topics 2021 GRI 401: Employment 2016	3-3 Management of material topics	Our People, p. 36	
	401-1 New employee hires and employee turnover	Annex 2 – Additional Information on Standard Disclosures, pp. 85-86	
GRI 402: Labour/management relations 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Our People, p. 39 Annex 1 – GRI and SASB Indexes, p. 77	Temporary and part-time employees are provided with the same social benefits as full-time employees.
	401-3 Parental leave	Annex 1 – GRI and SASB Indexes, p. 77	In 2023, 30 men and 395 women took childcare leave.
	402-1 Minimum notice periods regarding operational changes	Annex 1 – GRI and SASB Indexes, p. 77	In the event of significant changes, Metinvest's employees in Ukraine were notified in accordance with the law "On the organisation of labour relations under martial law", namely, no later than before the introduction of such conditions. This mechanism differs from peacetime requirements, namely two months' notice before changes became effective, which was consistent with the Labour Code of Ukraine. Employees at non-Ukrainian entities were notified of significant changes in line with the applicable local legislation.
GRI 404: Training and education 2016	404-1 Average hours of training per year per employee	Our People, p. 40 Annex 2 – Additional Information on Standard Disclosures, p. 86	
	404-2 Programmes for upgrading employee skills and transition assistance programmes	Our People, p. 40	
WORKPLACE SAFETY			
GRI 3: Material Topics 2021 GRI 403: Occupational health and safety 2018	3-3 Management of material topics	Workplace Safety, p. 42	
	403-1 Occupational health and safety management system	Workplace Safety, p. 42	
	403-2 Hazard identification, risk assessment and incident investigation	Workplace Safety, p. 42 Business Ethics and Compliance, p. 65	
	403-3 Occupational health services	Workplace Safety, p. 45	



DISCLOSURE	LOCATION	COMMENTS
403-4 Worker participation, consultation and communication on occupational health and safety	Workplace Safety, p. 44	
403-5 Worker training on occupational health and safety	Workplace Safety, p. 45	
403-6 Promotion of worker health	Workplace Safety, p. 45	
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Workplace Safety, p. 44	
403-8 Workers covered by an occupational health and safety management system	Workplace Safety, p. 44	
403-9 Work-related injuries	Workplace Safety, p. 43 Annex 1 – GRI and SASB Indexes, p. 78 Annex 2 – Additional Information on Standard Disclosures, p. 86	Number of hours worked in 2023: by employees: 71,165,367 by contractors: 11,119,839
403-10 Work-related ill health	Workplace Safety, p. 45 Annex 1 – GRI and SASB Indexes, p. 78	Metinvest does not calculate occupational illness figures for contractor staff, as this falls under the responsibility of contractor organisations.
LOCAL COMMUNITIES		
3-3 Management of material topics	Support for Ukraine and Communities, p. 33	
413-1 Operations with local community engagement, impact assessments and development programmes	Support for Ukraine and Communities, p. 33	
413-2 Operations with significant actual and potential negative impacts on local communities	Support for Ukraine and Communities, p. 33 Annex 1 – GRI and SASB Indexes, p. 78	Metinvest acknowledges the risks of its operations regarding the environment and local community well-being.
QUALITY OF PRODUCTS		
3-3 Management of material topics	Operational Review, p. 18	

GRI 3: Material Topics 2021

GRI 413: Local communities 2016

GRI 3: Material Topics 2021



	DISCLOSURE	LOCATION	COMMENTS
GRI 416: Customer health and safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Operational Review, p. 18 Annex 1 – GRI and SASB Indexes, p. 79	In 2023, there were no incidents reported of Metinvest’s products having negative health or safety impacts that can affect customers. Throughout the year, Metinvest’s steel assets used automatic equipment to monitor vehicle radiation levels upon entry and exit, in line with internal procedures. The Group strictly prohibits entry or exit of railcars and vehicles with high radiation levels. Any vehicle exceeding radiation thresholds is immediately isolated, its shipment stopped, and regulatory and local authorities notified. In 2023, no cases of contaminated scrap were detected.
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Annex 1 – GRI and SASB Indexes, p. 79	In the reporting period, Metinvest did not receive any complaints or claims regarding any negative impacts of its products on consumers’ health and safety, nor was the Group fined for non-compliance with legal provisions concerning product safety for customers.
GRI 417: Marketing and labelling 2016	417-1 Requirements for product and service information and labelling	Operational Review, p. 18	
	417-2 Incidents of non-compliance concerning product and service information and labelling	Annex 1 – GRI and SASB Indexes, p. 79	In 2023, Metinvest did not identify incidents of non-compliance with regulations concerning product information and labelling.
	417-3 Incidents of non-compliance concerning marketing communications	Annex 1 – GRI and SASB Indexes, p. 79	In 2023, Metinvest did not identify incidents of non-compliance with regulations concerning marketing communications.
GRI 418: Customer privacy 2018	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Annex 1 – GRI and SASB Indexes, p. 79	Metinvest did not identify any substantiated complaints concerning breaches of customer privacy in the reporting period.



SASB IRON AND STEEL 2018, SASB METALS AND MINING 2021

	CODE AND ACCOUNTING METRIC	DESCRIPTION	LOCATION AND COMMENTS
Greenhouse gas emissions	EM-IS-110a.1; EM-MM-110a.1 Metric tonnes (t) CO ₂ e, Percentage (%)	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Environment, p. 47 Metinvest does not report the percentage of emissions that are covered under emissions-limiting regulations.
	EM-IS-110a.2; EM-MM-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Environment, p. 47 Response to Climate Change, p. 52
Air quality	EM-IS-120a.1; EM-MM-120a.1 Metric tonnes (t)	Air emissions of the following pollutants: CO, NO _x (excluding N ₂ O), SO _x , particulate matter (PM ₁₀), mercury (Hg), manganese (Mn), lead (Pb), volatile organic compounds (VOCs) and polycyclic aromatic hydrocarbons (PAHs)	Environment, p. 48 Annex 2 – Additional Information on Standard Disclosures, p. 88 In 2023, the Group's air emissions of pollutants were as follows: - lead – 0.030 tonnes - mercury – 0.003 tonnes - manganese – 1.831 tonnes - PAHs – 0.029 tonnes - VOCs – 88.801 tonnes
Energy management	EM-IS-130a.1; EM-MM-130a.1 Terajoules (TJ), Percentage (%)	(1) total energy consumed (2) percentage grid electricity (3) percentage renewable	Environment, p. 47 Percentage of electricity in total energy consumed in 2023 was 23%. Metinvest did not disclose the percentage of renewable energy consumption as it is not material.
	EM-IS-130a.2 Terajoules (TJ), Percentage (%)	(1) total fuel consumed (2) percentage metallurgical coal (3) percentage natural gas (4) percentage renewable	Annex 2 – Additional Information on Standard Disclosures, p. 88 Percentage of metallurgical coal in total fuel consumed in 2023 was 6% (excluding electricity). Percentage of natural gas in total fuel consumed in 2023 was 26% (excluding electricity). Metinvest did not disclose the percentage of renewable energy consumption as it is not material.

**Water management**

CODE AND ACCOUNTING METRIC	DESCRIPTION	LOCATION AND COMMENTS
EM-IS-140a.1; EM-MM-140a.1 Million cubic metres (mcm), Percentage (%)	(1) total fresh water withdrawn (2) total fresh water consumed (3) percentage of each in regions with High or Extremely High Baseline Water Stress	Annex 2 – Additional Information on Standard Disclosures, p. 89 Total fresh water consumed in 2023 was 108 mcm, which is 100% of the total water consumed. Metinvest does not operate in regions with High or Extremely High Baseline Water Stress.
EM-MM-140a.2	Number of incidents of non-compliance associated with water quality permits, standards and regulations	In 2023, Metinvest did not have any incidents of non-compliance associated with water quality permits, standards or regulations.
Waste and hazardous materials management		
EM-IS-150a.1 Metric tonnes (t), Percentage (%)	Amount of waste generated, percentage hazardous, percentage recycled	Environment, p. 48 Annex 2 – Additional Information on Standard Disclosures, p. 89
EM-MM-150a.4 Metric tonnes (t)	Total weight of non-mineral waste generated	Total weight of non-mineral waste generated in 2023 was 8 million tonnes.
EM-MM-150a.5 Metric tonnes (t)	Total weight of tailings produced	Total weight of tailings produced in 2023 was 15 million tonnes.
EM-MM-150a.6 Metric tonnes (t)	Total weight of waste rock generated	Total weight of waste rock generated in 2023 was 81 million tonnes.
EM-MM-150a.7 Metric tonnes (t)	Total weight of hazardous waste generated	Environment, p. 48 Annex 2 – Additional Information on Standard Disclosures, p. 89 Total weight of hazardous waste generated in 2023 was 0.05 million tonnes.
EM-MM-150a.8 Metric tonnes (t)	Total weight of hazardous waste recycled	Total weight of hazardous waste recycled in 2023 was 0.005 million tonnes.
EM-MM-150a.9	Number of significant incidents associated with hazardous materials and waste management	In 2023, there were no incidents at the Group's assets associated with hazardous materials and waste management.
EM-MM-150a.10	Description of waste and hazardous materials management policies and procedures for active and inactive operations	Environment, p. 48



	CODE AND ACCOUNTING METRIC	DESCRIPTION	LOCATION AND COMMENTS
Biodiversity impacts	EM-MM-160a.1	Discussion and Analysis	Environment, p. 49
		Description of environmental management policies and practices for active sites	
	EM-MM-160a.2	Percentage of mine sites where acid rock drainage is: (1) predicted to occur, (2) actively mitigated, and (3) under treatment or remediation	In 2023, Metinvest did not have any identified cases of acid rock drainage.
	EM-MM-160a.3 Percentage (%)	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	Metinvest did not operate in any protected natural areas or in areas of very high biodiversity value. The Group's activities did not affect the habitats of species on the IUCN Red List or national conservation list.
Security, human rights and rights of indigenous peoples	EM-MM-210a.2 Percentage (%)	Percentage of (1) proved and (2) probable reserves in or near indigenous land	Metinvest did not have production operations or proved or probable reserves in or near indigenous lands.
	EM-MM-210a.3	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights and operation in areas of conflict	Our People, p. 39 Metinvest did not have production operations or proved or probable reserves in or near indigenous lands.
Community relations	EM-MM-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	Support for Ukraine and Communities, p.33 Our People, p. 36 Environment, p. 48
Labour relations	EM-MM-310a.1 Percentage (%)	Percentage of active workforce covered under collective bargaining agreements	Our People, p. 38
	EM-MM-310a.2	Number and duration of strikes and lockouts	There were no strikes or lockouts in the reporting period involving 1,000 or more workers.
Workforce health and safety	EM-IS-320a.1; EM-MM-320a.1	(1) MSHA all-incidence rate, (2) fatality rate, (3) near miss frequency rate (NMFR) and (4) average hours of health, safety and emergency response training for (a) full-time employees and (b) contract employees	Workplace Safety, p. 43



	CODE AND ACCOUNTING METRIC	DESCRIPTION	LOCATION AND COMMENTS
Business ethics and transparency	EM-MM-510a.1	Description of the management system for prevention of corruption and bribery throughout the value chain	Business Ethics and Compliance, p. 65
	EM-MM-510a.2	Production in countries that rank in the lowest 20 places in Transparency International's Corruption Perceptions Index	Metinvest does not have production operations in countries that rank in the lowest 20 places in Transparency International's Corruption Perceptions Index.
Tailings storage facilities management	EM-MM-540a.1	Tailings storage facility inventory table: (1) facility name, (2) location, (3) ownership status, (4) operational status, (5) construction method, (6) maximum permitted storage capacity, (7) current amount of tailings stored, (8) consequence classification, (9) date of most recent independent technical review, (10) material findings, (11) mitigation measures, (12) site-specific Emergency Preparedness and Response Plan (EPRP)	Environment, p. 48 Annex 2 – Additional Information on Standard Disclosures, p. 90
Activity metrics	EM-IS-000.A Metric tonnes (t), Percentage (%)	Raw steel production, percentage from: (1) basic oxygen furnace processes, (2) electric arc furnace processes	In 2023, Metinvest produced 100% of its steel products through BOF processes.
	EM-IS-000.B Metric tonnes (t)	Total iron ore production	Operational Review, p. 18
	EM-IS-000.C Metric tonnes (t)	Total coking coal production	Operational Review, pp. 19, 21
	EM-MM-000.A Metric tonnes (t) saleable	Production of (1) metal ores and (2) finished metal products	Operational Review, p. 21
	EM-MM-000.B Number, Percentage (%)	Total number of employees, percentage contractors	Our People, p. 36 Workplace Safety, p. 44