ANNEX 1 – Index of Standard Disclosures

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 2022 and ending 31 December 2022 GRI 1: Foundation 2021 n/a

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GRI 2: General Disclosures 2021

DISCLOSURE	LOCATION	COMMENTS
GENERAL DISCLOSURES		
2-1 Organisational details	Operational Review, pp. 15, 18 Annex 3 – Parent Company and Principal Subsidiaries, p. 89	
2-2 Entities included in the organisation's sustainability reporting	About the Report, p. 4 Annex 3 – Parent Company and Principal Subsidiaries, p. 89	
2-3 Reporting period, frequency and contact point	About the Report, p. 4 Annex 1 – Index of Standard Disclosures, p.68	Contact point: ir@metinvestholding.com; csr@metinvestholding.com Publication date: September 2023.
2-4 Restatements of information	Annex 1 – Index of Standard Disclosures, p. 68	The indicators for 2020-2021 on natural gas consumption and total energy use were restated in 2022 as natural gas consumption data of United Coal was added.
2-5 External assurance	About the Report, p. 4 Annex 1 – Index of Standard Disclosures, p. 68	Metinvest's sustainability reporting has not been externally assured.
2-6 Activities, value chain and other business relationships	Operational Review, pp. 16, 19 Financial Review, p. 23 Supply Chain Management, p. 62	
2-7 Employees	Our People, p. 34 Annex 2 – Additional Information on Standard Disclosures, pp. 82, 83	
2-8 Workers who are not employees	Workplace Safety, p. 40	Information about contractors is not available as its collection is not mandatory, according to local regulations.
2-9 Governance structure and composition	Corporate Governance, pp. 51, 52 Supervisory Board, p. 55	
2-10 Nomination and selection of the highest governance body	Corporate Governance, p. 52	
2-11 Chair of the highest governance body	Annex 1 – Index of Standard Disclosures, p. 68	The Chairperson of the Supervisory Board is not a member of executive team.
2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance, p. 52 Risk Management, p. 64	
2-13 Delegation of responsibility for managing impacts	Corporate Governance, p. 52	

GRI 2: General Disclosures 2021

DISCLOSURE	LOCATION	COMMENTS
2-14 Role of the highest governance body in sustainability reporting	About the Report, p. 4	
2-15 Conflicts of interest	Business Ethics and Compliance, p. 60	
2-16 Communication of critical concerns	Business Ethics and Compliance, p. 61	
2-17 Collective knowledge of the highest governance body	Corporate Governance, p. 53	
2-18 Evaluation of the performance of the highest governance body	Corporate Governance, p. 54	
2-19 Remuneration policies	Corporate Governance, p. 54	
2-20 Process to determine remuneration	_	Data is not available due to confidentiality.
2-21 Annual total compensation ratio	_	Data is not available due to confidentiality.
2-22 Statement on sustainable development strategy	Chairperson's Statement, p. 8	
2-23 Policy commitments	Business Ethics and Compliance, p. 59	
2-24 Embedding policy commitments	Business Ethics and Compliance, p. 59 Supply Chain Management, p. 63	
2-25 Processes to remediate negative impacts	Support for Ukraine and Communities, p. 31 Our People, p. 34 Workplace Safety, p. 39 Environment, p. 43 Business Ethics and Compliance, p. 59	
2-26 Mechanisms for seeking advice and raising concerns	Our People, p. 36 Business Ethics and Compliance, p. 60	
2-27 Compliance with laws and regulations	Annex 1 – Index of Standard Disclosures, p. 69	There were no significant instances of the Group's non-compliance with laws and regulations during the reporting period.

	DISCLOSURE	LOCATION	COMMENTS
GRI 2: General Disclosures 2021	2-28 Membership associations	Annex 1 – Index of Standard Disclosures, p. 70	As of the end of 2022, Metinvest was a member of: the Association of the Dutch Metallurgical Industry (Metaal Nederland), Centre for Corporate Social Responsibility in Ukraine, European Business Association, European Steel Association, International Chamber of Commerce in Ukraine, Ukrainian Business and Trade Association, Ukrainian Chamber of Commerce and Industry, Ukrainian Federation of Metallurgists, Ukrainian Coke Producers' Association, Ukrmetalurgprom Association of Enterprises, UN Global Compact and the World Steel Association.
	2-29 Approach to stakeholder engagement	About the Report, p. 5	
	2-30 Collective bargaining agreements	Our People, p. 36	
	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. 23, 26	
GRI 201: Economic performance 2016	201-4 Financial assistance received from government	Annex 1 – Index of Standard Disclosures, p. 70	In 2022, the Italian government partially compensated the Group's Italian re-rollers 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 Russian Aggression.
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	Support for Ukraine and Communities, p. 31	
	203-2 Significant indirect economic impacts	Support for Ukraine and Communities, p. 31 Environment, p. 43 Annex 1 – Index of Standard Disclosures, p. 70	Metinvest acknowledges the risks associated with its activities' impact on the environment and the well-being of local populations.

	DISCLOSURE	LOCATION	COMMENTS
GRI 204: Procurement practices 2016	204-1 Proportion of spending on local suppliers	Annex 1 – Index of Standard Disclosures, p. 71	In 2022, around 90% of raw materials, goods and services purchased in Ukraine were provided by local suppliers, defined as the Group's third-party suppliers that are registered and operating in Ukraine.
GRI 207: Tax 2019	207-1 Approach to tax	Financial Review, p. 26	
	207-2 Tax governance, control and risk management	Financial Review, p. 26	
	Emissions and climate change		
GRI 3: Material Topics 2021	3-3 Management of material topics	Environment, pp. 43, 45	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Environment, p. 44 Annex 2 – Additional Information on Standard Disclosures, p. 85	
	305-2 Energy indirect (Scope 2) GHG emissions	Environment, p. 44	
	305-3 Other indirect (Scope 3) GHG emissions	_	Data is not available as Metinvest does not collect it.
	305-4 GHG emissions intensity	Environment, p. 44	
	305-6 Emissions of ozone-depleting substances (ODS)	Annex 1 – Index of Standard Disclosures, p. 71	The Group did not generate emissions of ozone-depleting substances in 2020-2022.
	305-7 Nitrogen oxides (NOX), sulphur oxides (SOX) and other significant air emissions	Environment, p. 47 Annex 2 – Additional Information on Standard Disclosures, p. 86	
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Environment, p. 45 Annex 2 – Additional Information on Standard Disclosures, p. 86	
	302-2 Energy consumption outside the organisation		Data is not available as Metinvest does not collect it.
	302-3 Energy intensity	Annex 2 – Additional Information on Standard Disclosures, p. 85	
	302-4 Reduction of energy consumption	Environment, p. 45 Annex 2 – Additional Information on Standard Disclosures, p. 86	

	DISCLOSURE	LOCATION	COMMENTS
	Water management		
GRI 3: Material Topics 2021	3-3 Management of material topics	Environment, p. 43	
GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	Environment, p. 46 Annex 1 – Index of Standard Disclosures, p. 72 Annex 2 – Additional Information on Standard Disclosures, p. 88	The report does not provide information about Metinvest's interactions with suppliers or consumers that have a significant impact on water resources or about the process of setting water-use targets.
	303-2 Management of water discharge- related impacts	Environment, p. 46 Annex 1 – Index of Standard Disclosures, p. 72	Metinvest conducts laboratory studies of consumed water and wastewater quality to comply with statutory regulations and environmental standards.
	303-3 Water withdrawal	Environment, p. 46 Annex 2 – Additional Information on Standard Disclosures, p. 87	
	303-4 Water discharge	Environment, p. 46 Annex 1 – Index of Standard Disclosures, p. 72 Annex 2 – Additional Information on Standard Disclosures, p. 87	Metinvest does not publish data on water discharge by category.
	303-5 Water consumption	Environment, p. 46 Annex 2 – Additional Information on Standard Disclosures, p. 87	
	Waste generation		
GRI 3: Material Topics 2021	3-3 Management of material topics	Environment, p. 43	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Environment, p. 46	
	306-2 Management of significant waste- related impacts	Environment, p. 46 Annex 1 – Index of Standard Disclosures, p. 72	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. 46 Annex 2 – Additional Information on Standard Disclosures, p. 87	
	306-4 Waste diverted from disposal	Environment, p. 46 Annex 2 – Additional Information on Standard Disclosures, p. 87	
	306-5 Waste directed to disposal	Annex 2 – Additional Information on Standard Disclosures, p. 87	

	DISCLOSURE	LOCATION	COMMENTS
	Biodiversity		
GRI 3: Material Topics 2021	3-3 Management of material topics	Environment, p. 43	
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Environment, p. 47	
	304-2 Significant impacts of activities, products and services on biodiversity	Environment, p. 47	
	304-3 Habitats protected or restored	Environment, p. 47 Annex 1 – Index of Standard Disclosures, p. 73	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. 47	
	Human rights, diversity and equal opportur	nity	
GRI 3: Material Topics 2021	3-3 Management of material topics	Our People, p. 34 Business Ethics and Compliance, p. 59	
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	Our People, p. 36 Annex 2 – Additional Information on Standard Disclosures, p. 82	
	405-2 Ratio of basic salary and remuneration of women to men	Annex 2 – Additional Information on Standard Disclosures, p. 84	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Annex 1 – Index of Standard Disclosures, p. 73	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. 36 Annex 1 – Index of Standard Disclosures, p. 73	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 – Index of Standard Disclosures, p.73	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 – Index of Standard Disclosures, p. 73	Metinvest did not identify any operations or suppliers at significant risk for incidents of forced or compulsory labour in the reporting period.

	DISCLOSURE	LOCATION	COMMENTS
GRI 410: Security practices 2016	410-1 Security personnel trained in human rights policies or procedures	Our People, p. 36	
GRI 412: Human rights assessment 2016	412-1 Operations that have been subject to human rights reviews or impact assessments	Our People, p. 36 Annex 1 – Index of Standard Disclosures, p. 74	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. 36	
	Anti-corruption, business ethics and compl	iance, and supply chain	
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Ethics and Compliance, p. 59 Supply Chain Management, p. 62	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Business Ethics and Compliance, p. 61	
	205-2 Communication and training about anti-corruption policies and procedures	Business Ethics and Compliance, p. 61 Supply Chain Management, p. 62	
	205-3 Confirmed incidents of corruption and actions taken	Business Ethics and Compliance, p. 61	
GRI 206: Anti-competitive behaviour 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	Business Ethics and Compliance, p. 61	
GRI 308: Supplier environmental assessment 2016	308-1 New suppliers that were screened using environmental criteria	Supply Chain Management, p. 63	
	308-2 Negative environmental impacts in the supply chain and actions taken	Supply Chain Management, p. 63	
GRI 414: Supplier social assessment 2016	414-1 New suppliers that were screened using social criteria	Supply Chain Management, p. 63	
	414-2 Negative social impacts in the supply chain and actions taken	Supply Chain Management, p. 63	
	Employment practices		
GRI 3: Material Topics 2021	3-3 Management of material topics	Our People, p. 34	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Annex 2 – Additional Information on Standard Disclosures, p. 84	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Our People, p. 35	

SOCIAL FRONT

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. 44 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 I emissions, emissions reduction targets, and an analysis of performance against those targets	Environment, p. 44 In 2022, Metinvest suspended development of a long-term decarbonisation roadmap because of the Russian Aggression.
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)	Annex 2 – Additional Information on Standard Disclosures, p. 86
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. 45 Percentage of electricity in total energy consumed in 2022 was 17%. 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. 86 Percentage of metallurgical coal in total fuel consumed in 2022 was 16%. Percentage of natural gas in total fuel consumed in 2022 was 18%. Metinvest did not disclose the percentage of renewable energy consumption as it is not material.

	CODE AND ACCOUNTING METRIC	DESCRIPTION	LOCATION AND COMMENTS
Water management	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	Annex 2 – Additional Information on Standard Disclosures, p. 87
		or Extremely High Baseline Water Stress	Total fresh water consumed in 2022 was 115 mcm, which is 100% of the total water consumed.
			Metinvest did 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 2022, 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. 46
			Annex 2 – Additional Information on Standard Disclosures, p. 87
	EM-MM-150a.4 Metric tonnes (t)	Total weight of non-mineral waste generated	Total weight of non-mineral waste generated in 2022 was 8 million tonnes.
	EM-MM-150a.5 Metric tonnes (t)	Total weight of tailings produced	Total weight of tailings produced in 2022 was 16 million tonnes.
	EM-MM-150a.6 Metric tonnes (t)	Total weight of waste rock generated	Total weight of waste rock generated in 2022 was 86 million tonnes.
	EM-MM-150a.7 Metric tonnes (t)	Total weight of hazardous waste generated	Environment, p. 46 Annex 2 – Additional Information on Standard Disclosures, p. 87
			Total weight of hazardous waste generated in 2022 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 2022 was 0.006 million tonnes.
	EM-MM-150a.9	Number of significant incidents associated with hazardous materials and waste management	In 2022, 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. 46

	CODE AND ACCOUNTING METRIC	DESCRIPTION	LOCATION AND COMMENTS
Biodiversity impacts	EM-MM-160a.1	Discussion and Analysis	Environment, p. 47
	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 2022, 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 International Union for Conservation of Nature (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. 36 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. 31 Our People, p. 34 Environment, p. 43
Labour relations	EM-MM-310a.1 Percentage (%)	Percentage of active workforce covered under collective bargaining agreements	Our People, p. 36
	EM-MM-310a.2	Number and duration of strikes and lockouts	There were no strikes and lockouts in the reporting period.
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. 41