

## ABOUT THE REPORT

# REPORT BOUNDARIES

**GRI 102-50**

This is Metinvest's seventh Sustainability Report. Covering the period from 1 January 2019 to 31 December 2019, the Report reflects the economic, social and environmental impact of the Group's operations, as well as the results of its sustainability efforts and sustainable development management practices. It also includes important information on the Group's key future strategic plans.

**GRI 102-51; 102-52; 102-54**

The Report has been prepared in accordance with the Core Option of the Global Reporting Initiative (GRI) Standards. When preparing the Report, the guidelines of the Sustainability Accounting Standards Board (SASB) were considered as well. Metinvest also provides information on the Group's contribution to achieving the UN Sustainable Development Goals. Our previous sustainability report, published in December 2019, covered the period from 1 January 2017 to 31 December 2018. However, in 2019, Metinvest decided to start issuing sustainability reports on an annual basis in the interests of greater transparency, which is a priority for us.

The Group has streamlined its internal system for non-financial reporting. Business units, responsible for providing information on each priority sustainability area, must ensure the quality and accuracy of both qualitative and quantitative data. Moreover, Metinvest's Internal Audit Directorate makes sure that the reported figures are sufficiently reliable.

Financial information is presented in US dollars. Quantitative figures related to personnel management, labour protection, industrial safety and environmental protection have been retrieved from internal reporting and mandatory forms submitted to the government on an annual basis.

**GRI 102-45**

The Report provides information on the performance of Metinvest assets included in consolidated financial statements (as presented in the table below). The boundaries of the Report remain unchanged from the previous reporting period.

Region/Segment	Report boundary
<b>Ukraine</b>	
Management company	Metinvest Holding
Sales	Metinvest-SMC
Logistics	Metinvest-Shipping
Mining   Iron ore	Central GOK
	Ingulets GOK
	Northern GOK
Metallurgy	Azovstal
	Avdiivka Coke
	Ilyich Steel
	Zaporizhia Coke
	Inkor Chemicals
	Unisteel
Service and engineering	Metinvest Business Service
	Metinvest Digital
	Metinvest-Engineering
	Kryvyi Rih Machining and Repair Plant
	Mariupol Machining and Repair Plant
	Metinvest-Promservice
	Metinvest-Resource
<b>Other countries</b>	
Parent company	Metinvest B.V. (Netherlands)
Sales	Metinvest Distribution (Belarus)
	Metinvest Eurasia (Russia)
	Metinvest International (Switzerland)
Mining   Coking coal	United Coal (US)
Metallurgy	Ferriera Valsider (Italy)
	Metinvest Trametal (Italy)
	Promet Steel (Bulgaria)
	Spartan UK (UK)

Partial inclusion: The Zaporizhstal JV and Southern GOK JV are joint ventures of the Group, and financial and operational decisions related to them are made jointly with other shareholders, while Zaporizhia Refractories is an associate company of the Group.

While quantitative indicators for these assets have not been included in the Report, descriptive information on their performance is presented selectively herein.