

Report Boundaries

GRI 102-50

This is Metinvest's eighth sustainability report. Covering the period from 1 January 2020 to 31 December 2020, 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 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 2020, covered the period from 1 January 2019 to 31 December 2019.

To ensure the quality of the information covered in the report, we are working to improve our internal system for non-financial reporting. The internal audit function reviews all data reported to it by the business units in charge of sustainable development for both quality and accuracy.

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; 102-49

The report provides information on the performance of Metinvest's assets included in consolidated financial statements key of which are presented in the table below. In 2020, the boundaries of the report were expanded to include entities that joined the Group during the reporting period, including PJSC Dniprovskiyi Coke Plant (Dnipro Coke) in April 2020 and PJSC Zaporozhogneupor (Zaporizhia Refractories) in September 2020.

Region/Segment	Report boundary
Ukraine	
Management company	Metinvest Holding
Sales	Metinvest-SMC
Logistics	Metinvest-Shipping
Mining Iron ore	Central GOK
	Ingulets GOK
	Northern GOK
Metallurgy	Azovstal
	Avdiivka Coke
	Dnipro Coke
	Ilyich Steel
	Inkor Chemicals
	Unisteel
	Zaporizhia Coke
	Zaporizhia Refractories
Service and engineering	Kryvyi Rih Machining and Repair Plant
	Metinvest Business Services
	Metinvest Digital
	Metinvest-Engineering
	Mariupol Machining and Repair Plant
	Metinvest-Promservice
	Metinvest-Resource
Other countries	
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 Trameal (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 quantitative indicators for these entities have not been included in the report, descriptive information on their performance is presented selectively herein.