




Index of Standard Disclosures in the Report with Reconciliation to GRI Standards and SASB







GRI DISCLOSURE

Disclosure	Description	Disclosure Status	Where to Find	Comments	UN SDGs
GRI 102: GENERAL DISCLOSURES 2016. ORGANISATIONAL PROFILE					
102-1	Name of the organisation	Full	About Metinvest, p. 14		
102-2	Activities, brands, products and services	Full	Products, p. 18		 
102-3	Location of headquarters	Full	GRI Disclosure, p. 122	116A Nakhimova Avenue, Mariupol 87534, Donetsk Region, Ukraine	
102-4	Location of operations	Full	About Metinvest, p. 14		
102-5	Ownership and legal form	Full	GRI Disclosure, p. 122	Metinvest is Metinvest B.V. and its subsidiaries included in consolidated financial statements	
102-6	Markets served	Full	Products, p. 18		


Index of Standard Disclosures in the Report with Reconciliation to GRI Standards and SASB

Disclosure	Description	Disclosure Status	Where to Find	Comments	UN SDGs
102-7	Scale of the organisation	Full	Metinvest in Numbers, 2020, p. 12-13; Strategic Goals, Priorities and Values, p. 16; Personnel Profile, p. 94; GRI Disclosure, p. 123	More information about the scale of the organisation, including financial performance and production figures, is presented in Metinvest's 2020 annual report	
102-8	Information on employees and other workers	Full	Personnel Profile, p. 94; Annex 3. Additional Information on GRI Disclosures, p. 157		
102-9	Responsible supply chain management	Full	Responsible Supply Chain, p. 35		
102-10	Significant changes to the organisation and its supply chain	Full	Responsible Supply Chain, p. 35		
102-11	Precautionary principle or approach	Full	Sustainability Risk Management, p. 29-31		
102-12	External initiatives	Full	GRI Disclosure, p. 123	Since 2010, Metinvest has supported global sustainability initiatives and contributed to social and environmental projects. The Group is a member of the UN Global Compact. Metinvest uses the UN Sustainable Developments Goals as guidelines for its strategy and operations	
102-13	Membership of associations	Full	GRI Disclosure, p. 123	Metinvest is a member of: <ul style="list-style-type: none"> – World Steel Association – European Steel Association (EUROFER AISBL) – UN Global Compact – European Business Association – Centre for Corporate Social Responsibility in Ukraine – HR Forum Association in Ukraine – Association of Industrial Automation of Ukraine – National Agency for Higher Education Quality Assurance – Ukrmetallurgprom Association of Enterprises – Ukrainian Business and Trade Association – Association of the Dutch Metals Industry (Metaal Nederland) 	



Index of Standard Disclosures in the Report with Reconciliation to GRI Standards and SASB

Disclosure	Description	Disclosure Status	Where to Find	Comments	UN SDGs
GRI 102: GENERAL DISCLOSURES 2016. STRATEGY					
102-14	Statement from senior decision maker	Full	Chairperson's Statement, p. 02; CEO's Statement, p. 10		
102-15	Key impacts, risks and opportunities	Full	Sustainability Risk Management, p. 29 and p. 44		
GRI 102: GENERAL DISCLOSURES 2016. ETHICS AND INTEGRITY					
102-16	Values, principles, standards and norms of behaviour	Full	Strategic Goals, Priorities and Values, p. 16; Business Ethics and Anti-corruption, p. 54		  
102-17	Mechanisms for advice and concerns about ethics	Full	Business Ethics and Anti-corruption, p. 55, p. 93		  
GRI 102: GENERAL DISCLOSURES 2016. GOVERNANCE					
102-18	Governance structure	Full	Corporate Governance, p. 49-50, p. 52	Additional information about the governance structure is available on Metinvest's website and in the 2020 annual report	
102-19	Delegating authority	Full	Corporate Governance, p. 50		
102-20	Executive-level responsibility for economic, environmental and social topics	Full	Sustainable Development, p. 24; Corporate Governance, p. 50	Additional information about executive-level responsibility for economic, environmental and social topics is available in Metinvest's 2020 annual report	
102-21	Consulting stakeholders on economic, environmental and social topics	Full	Stakeholder Engagement, p. 32		


Index of Standard Disclosures in the Report with Reconciliation to GRI Standards and SASB

Disclosure	Description	Disclosure Status	Where to Find	Comments	UN SDGs
102-22	Composition of the highest governance body and its committees	Full	Corporate Governance, p. 50; GRI Disclosure, p. 125	Additional information about the composition of the Supervisory Board is available on Metinvest's website and in the 2020 annual report	
102-24	Nominating and selecting the highest governance body	Full	Corporate Governance, p. 52		
102-25	Conflicts of interest	Full	Business Ethics and Anti-corruption, p. 55		
102-26	Role of highest governance body in setting purpose, values and strategy	Full	Corporate Governance, p. 50	Additional information about the role of the highest governance body in setting purpose, values and strategy is available in Metinvest's 2020 annual report	
102-27	Collective knowledge of highest governance body	Full	Corporate Governance, p. 50		
102-28	Evaluating the highest governance body's performance	Full	Corporate Governance, p. 53		
102-29	Role of highest governance body in identifying and managing economic, environmental and social impacts	Full	Corporate Governance, p. 52	Additional information about the role of the highest governance body in identifying and managing economic, environmental and social impacts is available in Metinvest's 2020 annual report	
102-30	Effectiveness of risk management processes	Full	Sustainability Risk Management, p. 31	Additional information about the overall approach to risk management is available in Metinvest's 2020 annual report	
102-31	Review of economic, environmental and social topics	Full	Corporate Governance, p. 50		
102-32	Highest governance body's role in sustainability reporting	Full	Corporate Governance, p. 50		
102-33	Highest governance body's procedure for communicating critical concerns	Full	Sustainability Risk Management, p. 31		
102-35	Remuneration policies	Partial	Corporate Governance, p. 50		

Index of Standard Disclosures in the Report with Reconciliation to GRI Standards and SASB

Disclosure	Description	Disclosure Status	Where to Find	Comments	UN SDGs
GRI 102: GENERAL DISCLOSURES 2016. STAKEHOLDER ENGAGEMENT					
102-40	List of stakeholder groups	Full	Stakeholder Engagement, p. 33		
102-41	Collective bargaining agreements	Full	Collective Bargaining Agreements, p. 93		
102-42	Identifying and selecting stakeholders	Full	Stakeholder Engagement, p. 33		
102-43	Approach to stakeholder engagement	Full	Stakeholder Engagement, p. 32		
102-44	Key topics and concerns raised	Full	Materiality Assessment, p. 06; Stakeholder Engagement, p. 33		
GRI 102: GENERAL DISCLOSURES 2016. REPORTING PRACTICE					
102-45	Entities included in the consolidated financial statements	Full	Report Boundaries, p. 05		
102-46	Defining report content and topic boundaries	Full	Materiality Assessment, p. 06		
102-47	List of material topics	Full	Materiality Assessment, p. 06-07		
102-48	Restatements of information	Full	GRI Disclosure, p. 126; Energy Efficiency, p. 07; Annex 3. Additional Information on GRI Disclosures, p. 157	The indicators of direct energy use, direct GHG emissions and staff turnover have been recalculated	





Index of Standard Disclosures in the Report with Reconciliation to GRI Standards and SASB

Disclosure	Description	Disclosure Status	Where to Find	Comments	UN SDGs
102-49	Changes in reporting	Full	GRI Disclosure, p. 127; About the Report, p. 05	<p>The materiality assessment identified 20 material topics relevant to sustainable development for disclosure in the report. The material topics were supplemented by climate change.</p> <p>Two topics were highlighted within the local community support framework: local community engagement; and economic support of local communities and social investments.</p> <p>There were no significant changes in the scope and boundaries of aspects compared with the previous sustainability report</p>	
102-50	Reporting period	Full	About the Report, p. 05		
102-51	Date of most recent report	Full	About the Report, p. 05		
102-52	Reporting cycle	Full	About the Report, p. 05		
102-53	Contact point for questions regarding the report	Full	GRI Disclosure, p. 127	<p>Sustainable Development and People Management directorate, Metinvest Holding Tel: +38 (044) 251 83 05 E-mail: csr@metinvestholding.com</p>	
102-54	Claims of reporting in accordance with the GRI Standards	Full	About the Report, p. 05		
102-55	GRI content index	Full	GRI Disclosure, p. 127		
102-56	External assurance	Full	GRI Disclosure, p. 127	<p>Since 2007, the Group has prepared its consolidated financial statements in accordance with IFRS, as adopted by the EU, and has engaged an independent external auditor to audit them each year. For the 12 months ended 31 December 2020, Metinvest appointed PwC to perform this external audit and provide an opinion on the IFRS consolidated financial statements.</p> <p>The accuracy of non-financial figures is validated by internal auditors</p>	









Index of Standard Disclosures in the Report with Reconciliation to GRI Standards and SASB

Disclosure	Description	Disclosure Status	Where to Find	Comments	UN SDGs
GRI 103: MANAGEMENT APPROACH 2016					
103-1	Explanation of the material topic and its Boundary	Full	Materiality Assessment, p. 06; Annex 2. Management Approach Disclosures, p. 145-156; GRI Disclosure, p. 128	Information about impacts occurring within each of the material topics, as well as Metinvest's involvement with these impacts, is presented in relevant sections of the report	
103-2	The management approach and its components	Full	Relevant sections of this report; Annex 2. Management Approach Disclosures, p. 145-156; GRI Disclosure, p. 128	See Annex 2 (Management Approach Disclosures) for a summary of how Metinvest manages each of the material topics	
103-3	Evaluation of the management approach	Full	Relevant sections of this report; Annex 2. Management Approach Disclosures, p. 145-156; GRI Disclosure, p. 128	See Annex 2 (Management Approach Disclosures) for a summary of how Metinvest manages each of the material topics	
GRI 201: ECONOMIC PERFORMANCE 2016					
201-4	Financial assistance received from government	Full	GRI Disclosure, p. 128	In 2020, United Coal and several of its subsidiaries entered into loan agreements with First Horizon Bank (US) for a total amount of approximately US\$21 million under the Paycheck Protection Programme. United Coal expects that the full amount of the loans will be forgiven as the funds were used for qualified expenses under the Paycheck Protection Programme	

















Index of Standard Disclosures in the Report with Reconciliation to GRI Standards and SASB

Disclosure	Description	Disclosure Status	Where to Find	Comments	UN SDGs
GRI 202: MARKET PRESENCE 2016					
202-1	Ratios of standard entry level wage by gender compared with local minimum wage	Full	Personnel Profile, p. 97; Social Benefits, p. 99; GRI Disclosure, p. 129	Figures are reported for Ukraine, which is the location of significant operations of Metinvest	
GRI 203: INDIRECT ECONOMIC IMPACTS 2016					
203-1	Infrastructure investments and services supported	Full	Social Partnership Programmes, p. 110; GRI Disclosure, p. 129		
203-2	Significant indirect economic impacts	Full	Social Partnership Programmes, p. 109; GRI Disclosure, p. 129; Sustainability Risk Management, p. 29-31	Metinvest acknowledges the risks associated with its activities' impact on the environment and wellbeing of the local population. A detailed explanation of our approach to mitigating these risks is presented in the Environmental Action and Local Communities sections	
GRI 204: PROCUREMENT PRACTICES 2016					
204-1	Proportion of spending on local suppliers	Full	Responsible Supply Chain, p. 35; GRI Disclosure, p. 129	Local suppliers are defined as suppliers registered and operating in Ukraine	











Index of Standard Disclosures in the Report with Reconciliation to GRI Standards and SASB

Disclosure	Description	Disclosure Status	Where to Find	Comments	UN SDGs
GRI 205: ANTI-CORRUPTION 2016					
205-1	Operations assessed for risks related to corruption	Full	Business Ethics and Anti-corruption, p. 55		
205-2	Communication and training about anti-corruption policies and procedures	Partial	Business Ethics and Anti-corruption, p. 56; GRI Disclosure, p. 130	In 2020, around 17,000 employees completed online training on the Group's Code of Ethics. All business partners are required to familiarise themselves with the Group's Code of Ethics, which includes anti-corruption provisions	
205-3	Confirmed incidents of corruption and actions taken	Full	Business Ethics and Anti-corruption, p. 55-56	In 2020, there were no reported or confirmed cases of corruption associated with the Group's operations	
GRI 206: ANTI-COMPETITIVE BEHAVIOUR 2016					
206-1	Legal actions for anti-competitive behaviour, antitrust and monopoly practices	Full	GRI Disclosure, p. 130	Metinvest was not a participant of legal actions pending or completed during the reporting period pertaining to anti-competitive behaviour or violations of antitrust and monopoly legislation	
GRI 207: TAX 2019					
207-1	Approach to tax	Full	Business Ethics and Anti-corruption, p. 57; GRI Disclosure, p. 130	Metinvest's governance system for tax is compliant with national legislation	  
207-2	Tax governance, control and risk management	Full	Business Ethics and Anti-corruption, p. 57		











Index of Standard Disclosures in the Report with Reconciliation to GRI Standards and SASB

Disclosure	Description	Disclosure Status	Where to Find	Comments	UN SDGs
GRI 302: ENERGY 2016					
302-1	Energy consumption within the organisation	Full	Energy Efficiency, p. 66		  
302-3	Energy intensity	Full	Annex 3. Additional Information on GRI Disclosures, p. 159		  
302-4	Reduction of energy consumption	Full	Energy Efficiency, p. 66; Annex 3. Additional Information on GRI Disclosures, p. 159		  
GRI 303: WATER AND EFFLUENTS 2018					
303-1	Interactions with water as a shared resource	Partial	Managing Water Resources, p. 71; Annex 3. Additional Information on GRI Disclosures, p. 161; GRI Disclosure, p. 131	The report does not provide information about the process of Metinvest's interaction 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	Full	Managing Water Resources, p. 71; GRI Disclosure, p. 131	Metinvest conducts laboratory studies of consumed water and wastewater quality to comply with statutory regulations and environmental standards	
303-3	Water withdrawal	Partial	Managing Water Resources, p. 71; GRI Disclosure, p. 131	Metinvest does not withdraw water resources from areas with water stress. The report does not provide a breakdown of total water withdrawal by source	 
303-4	Water discharge	Partial	Managing Water Resources, p. 71; GRI Disclosure, p. 131	Metinvest does not publish data on water discharge by types of destination and category	 





Index of Standard Disclosures in the Report with Reconciliation to GRI Standards and SASB

Disclosure	Description	Disclosure Status	Where to Find	Comments	UN SDGs
303-5	Water consumption	Full	Managing Water Resources, p. 71;		 
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	Full	Biodiversity and Landscape Restoration, p. 75; GRI Disclosure, p. 132	Metinvest does not operate in protected areas or areas of high biodiversity value outside protected areas	
304-2	Significant impacts of activities, products and services on biodiversity	Partial	Biodiversity and Landscape Restoration, p. 75; GRI Disclosure, p. 132	The report does not provide information about significant direct and indirect impacts on biodiversity with reference to species affected, extent of areas impacted, duration of impacts and reversibility or irreversibility of impacts	
304-3	Habitats protected or restored	Partial	Biodiversity and Landscape Restoration, p. 75; GRI Disclosure, p. 132	Land restoration activities are 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	Full	Biodiversity and Landscape Restoration, p. 75; GRI Disclosure, p. 132	Metinvest's operations do not affect International Union for Conservation of Nature (IUCN) Red List and national conservation list species	
GRI 305: EMISSIONS 2016					
305-1	Direct (Scope 1) GHG emissions	Full	Addressing Climate Change, p. 63; Annex 3. Additional Information on GRI Disclosures, p. 162		 
305-2	Energy indirect (Scope 2) GHG emissions	Full	Addressing Climate Change, p. 63		 












Index of Standard Disclosures in the Report with Reconciliation to GRI Standards and SASB

Disclosure	Description	Disclosure Status	Where to Find	Comments	UN SDGs
305-4	GHG emissions intensity	Partial	Biodiversity and Landscape Restoration, p. 63;		 
305-7	Nitrogen oxides (NO _x), sulphur oxides (SO _x) and other significant air emissions	Full	Mitigating Impact on Air Quality, p. 70		 
GRI 306: WASTE 2020					
306-1	Waste generation and significant waste-related impacts	Partial	Managing Waste, p. 73-74		 
306-2	Management of significant waste-related impacts	Partial	Managing Waste, p. 73-74; GRI Disclosure, p. 133	Waste-related data is retrieved from statistical and internal reporting forms maintained in accordance with respective legislation on waste management. To ensure that third parties manage waste in line with legislative and contractual obligations, Metinvest selectively visits waste processing sites and checks their compliance	
306-3	Waste generated	Partial	Managing Waste, p. 73-74; GRI Disclosure, p. 133	Data on waste composition was not collected for the reporting period	
306-4	Waste diverted from disposal	Partial	Managing Waste, p. 74; GRI Disclosure, p. 133	In 2020, 97% of total waste generated by the Group was non-hazardous, mostly generated by Metinvest's iron ore producers in the form of overburden and tailings	
306-5	Waste directed to disposal	Partial	Managing Waste, p. 74	In 2020, 97% of total waste generated by the Group was non-hazardous, mostly generated by Metinvest's iron ore producers in the form of overburden and tailings	
GRI 307: ENVIRONMENTAL COMPLIANCE 2016					
307-1	Non-compliance with environmental laws and regulations	Full	GRI Disclosure, p. 133	During the reporting period, the Group was not subject to significant fines or penalties for non-compliance with environmental laws and regulations	


















Index of Standard Disclosures in the Report with Reconciliation to GRI Standards and SASB

Disclosure	Description	Disclosure Status	Where to Find	Comments	UN SDGs
GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016					
308-1	New suppliers that were screened using environmental criteria	Full	Responsible Supply Chain, p. 36		
308-2	Negative environmental impacts in the supply chain and actions taken	Partial	Responsible Supply Chain, p. 36		
GRI 401: EMPLOYMENT 2016					
401-1	New employee hires and employee turnover	Full	Personnel Profile, p. 94; Annex 3. Additional Information on GRI Disclosures, p. 158		 
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Partial	Social Benefits, p. 99		 
401-3	Parental leave	Partial	GRI Disclosure, p. 134	In 2020, 14 men and 680 women took childcare leave	
GRI 402: LABOUR/MANAGEMENT RELATIONS 2016					
402-1	Minimum notice periods regarding operational changes	Full	GRI Disclosure, p. 134	<p>In the event of significant changes in working conditions, Metinvest provides employees of its Ukrainian entities with two months' notice before changes become effective, which is consistent with the requirements of the Labour Code of Ukraine.</p> <p>For entities in Bulgaria, Italy and the UK, employees are notified of significant changes from seven days to four months in advance, depending on their length of work and professional level.</p> <p>For the entity in the US, this must take place at least 60 days in advance</p>	





Index of Standard Disclosures in the Report with Reconciliation to GRI Standards and SASB

Disclosure	Description	Disclosure Status	Where to Find	Comments	UN SDGs
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018					
403-1	Occupational health and safety management system	Partial	Health and Safety, p. 79		
403-2	Hazard identification, risk assessment and incident investigation	Partial	Occupational Health and Safety Risk Management, p. 31 and p. 80; Occupational Injury Prevention, p. 83-84		 
403-3	Occupational health services	Full	Occupational Injury Prevention, p. 85		 
403-4	Worker participation, consultation and communication on occupational health and safety	Full	Occupational Health and Safety Training, p. 82		
403-5	Worker training on occupational health and safety	Full	Occupational Health and Safety Training, p. 82		
403-6	Promotion of worker health	Full	Occupational Injury Prevention, p. 85		 
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Full	Occupational Injury Prevention, p. 87		
403-8	Workers covered by an occupational health and safety management system	Partial	GRI Disclosure, p. 135	Metinvest acknowledges its responsibility for the safety of contractor staff when they perform work for Metinvest as set by contractual obligations. Contractor staff are subject to the same occupational health and safety rules as Metinvest employees	











Index of Standard Disclosures in the Report with Reconciliation to GRI Standards and SASB

Disclosure	Description	Disclosure Status	Where to Find	Comments	UN SDGs
403-9	Work-related injuries	Partial	Occupational Injury Prevention, p. 83 and p. 87; GRI Disclosure, p. 136	Number of hours worked by employees in 2020: 113,448,472	 
403-10	Work-related ill health	Partial	Occupational Injury Prevention, p. 85; GRI Disclosure, p. 136	Metinvest does not calculate occupational illness figures for contractor staff, as this falls under the responsibility of contractors	 
GRI 404: TRAINING AND EDUCATION 2016					
404-1	Average hours of training per year per employee	Partial	Training and Development, p. 101		 
404-2	Programmes for upgrading employee skills and transition assistance programmes	Full	Training and Development, p. 99 and p. 101		 
404-3	Percentage of employees receiving regular performance and career development reviews	Full	GRI Disclosure, p. 136	During the reporting period, 100% of employees received regular performance and career development reviews	 
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016					
405-1	Diversity of governance bodies and employees	Full	Personnel Profile, p. 95-96		 
405-2	Ratio of basic salary and remuneration of women to men	Full	Personnel Profile, p. 96		 
GRI 406: NON-DISCRIMINATION 2016					
406-1	Incidents of discrimination and corrective actions taken	Full	GRI Disclosure, p. 136	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	Partial	GRI Disclosure, p. 136	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	

Index of Standard Disclosures in the Report with Reconciliation to GRI Standards and SASB

Disclosure	Description	Disclosure Status	Where to Find	Comments	UN SDGs
GRI 408: CHILD LABOUR 2016					
408-1	Operations and suppliers at significant risk for incidents of child labour	Partial	GRI Disclosure, p. 137	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	Partial	GRI Disclosure, p. 137	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	Partial	Human Rights, p. 93		 
GRI 412: HUMAN RIGHTS ASSESSMENT 2016					
412-1	Operations that have been subject to human rights reviews or impact assessments	Full	Human Rights, p. 93		
412-2	Employee training on human rights policies or procedures	Full	Human Rights, p. 93		
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Partial	Human Rights, p. 93		

Index of Standard Disclosures in the Report with Reconciliation to GRI Standards and SASB

Disclosure	Description	Disclosure Status	Where to Find	Comments	UN SDGs
GRI 413: LOCAL COMMUNITIES 2016					
413-1	Operations with local community engagement, impact assessments and development programmes	Full	Local Communities, p. 108-119		      
413-2	Operations with significant actual and potential negative impacts on local communities	Full	GRI Disclosure, p. 138	<p>Metinvest acknowledges the risks of its operations regarding the environment and local community wellbeing.</p> <p>A detailed explanation of our approach to mitigating these risks is presented in the Environmental Action and Local Communities sections</p>	
GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016					
414-1	New suppliers that were screened using social criteria	Full	Supplier Relations, p. 36		
414-2	Negative social impacts in the supply chain and actions taken	Partial	Supplier Relations, p. 36		
GRI 416: CUSTOMER HEALTH AND SAFETY 2016					
416-1	Assessment of the health and safety impacts of product and service categories	Full	GRI Disclosure, p. 37	There have been no reported incidents of Metinvest's products having negative health and safety impacts that can affect customers	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Full	GRI Disclosure, p. 37	In the reporting period, Metinvest did not receive any complaints or claims regarding 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	

Index of Standard Disclosures in the Report with Reconciliation to GRI Standards and SASB

Disclosure	Description	Disclosure Status	Where to Find	Comments	UN SDGs
GRI 417: MARKETING AND LABELLING 2016					
417-1	Requirements for product and service information and labelling	Full	Product Quality Management, p. 37		
417-2	Incidents of non-compliance concerning product and service information and labelling	Full	GRI Disclosure, p. 139	In 2020, Metinvest did not identify incidents of non-compliance with regulations concerning product information and labelling	
417-3	Incidents of non-compliance concerning marketing communications	Full	GRI Disclosure, p. 139	In 2020, 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	Full	Information Security, p. 42; GRI Disclosure, p. 139	Metinvest did not identify any substantiated complaints concerning breaches of customer privacy in the reporting period	 
GRI 419: SOCIOECONOMIC COMPLIANCE 2016					
419-1	Non-compliance with laws and regulations in the social and economic area	Full	Business Ethics and Anti-corruption, p. 55; GRI Disclosure, p. 139	No significant fines or non-financial sanctions for violation of social legislation were imposed on the Group in the reporting period	

Index of Standard Disclosures in the Report with Reconciliation to GRI Standards and SASB

SASB METALS AND MINING 2018, SASB IRON AND STEEL 2018

Code	Category	Accounting Metric	Unit of Measure	Disclosure Status	Where to Find	Comments
GREENHOUSE GAS EMISSIONS						
EM-MM-110a.1 EM-IS-110a.1	Quantitative	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Metric tonnes (t) CO ₂ -e, Percentage (%)	Partial	Addressing Climate Change, p. 62	Metinvest does not report the percentage of emissions that are covered under emissions-limiting regulations
EM-MM-110a.2 EM-IS-110a.2	Discussion and Analysis	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	N/A	Partial	Addressing Climate Change, p. 62	Metinvest is developing a long-term decarbonisation roadmap, backed by systematic action to support its relevant goals
AIR QUALITY						
EM-MM-120a.1 EM-IS-120a.1	Quantitative	Air emissions of the following pollutants: CO, NO _x (excluding N ₂ O), SO _x , particulate matter (PM10), mercury (Hg), manganese (Mn), lead (Pb), volatile organic compounds (VOCs) and polycyclic aromatic hydrocarbons (PAHs)	Metric tonnes (t)	Partial	Reducing Air Emissions, p. 70	Metinvest monitors emissions of pollutants and regularly submits the appropriate reports to state authorities
ENERGY MANAGEMENT						
EM-MM-130a.1 EM-IS-130a.1	Quantitative	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Gigajoules (GJ), Percentage (%)	Full	Energy Efficiency, p. 66; Annex 3. Additional Information on GRI Disclosures, p. 159-162	
EM-IS-130a.2	Quantitative	(1) Total fuel consumed, (2) percentage coal, (3) percentage natural gas, (4) percentage renewable	Gigajoules (GJ), Percentage (%)	Full	Energy Efficiency, p. 66; Annex 3. Additional Information on GRI Disclosures, p. 159-162	

Index of Standard Disclosures in the Report with Reconciliation to GRI Standards and SASB

Code	Category	Accounting Metric	Unit of Measure	Disclosure Status	Where to Find	Comments
WATER MANAGEMENT						
EM-MM-140a.1 EM-IS-140a.1	Quantitative	1) Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Thousand cubic metres (m ³), Percentage (%)	Full	Managing Water Resources, p. 71 ; SASB Metals and Mining 2018, SASB Iron and Steel 2018, p. 141	Metinvest does not operate in regions with High or Extremely High Baseline Water Stress
EM-MM-140a.2	Quantitative	Number of incidents of non-compliance associated with water quality permits, standards and regulations	Number	Full	SASB Metals and Mining 2018, SASB Iron and Steel 2018, p. 141	In 2020, Metinvest did not have incidents of non-compliance associated with water quality permits, standards and regulations
WASTE AND HAZARDOUS MATERIALS MANAGEMENT						
EM-MM-150a.1 EM-IS-150a.1	Quantitative	Total weight of tailings waste, percentage recycled	Metric tonnes (t), Percentage (%)	Full	Managing Waste, p. 74 ; SASB Metals and Mining 2018, SASB Iron and Steel 2018, p. 141	In 2020, 255 million tonnes of waste was generated, of which 97% was non-hazardous waste, mostly coming from the Group's iron ore producers in the form of overburden and tailings. Of the total volume, 42 million tonnes were tailings (17%), 17 million tonnes of which (41%) were recycled
EM-MM-150a.2 EM-IS-150a.1	Quantitative	Total weight of mineral processing waste, percentage recycled	Metric tonnes (t), Percentage (%)	Partial	Managing Waste, p. 74 ; SASB Metals and Mining 2018, SASB Iron and Steel 2018, p. 141	In 2020, 197 million tonnes of mineral waste from mining and ore processing was generated (excluding tailings), which is 77% of the total. Of such waste, 37 million tonnes (19%) was reused
EM-MM-150a.3	Quantitative	Number of tailings impoundments, broken down by MSHA hazard potential	Number	Partial	SASB Metals and Mining 2018, SASB Iron and Steel 2018, p. 141	In 2020, 97% of total waste was non- hazardous, mostly generated by Metinvest's iron ore producers in the form of overburden and tailings. Metinvest does not classify its tailings impoundments according to the US Mine Safety and Health Administration (MSHA) hazard potential classification

Index of Standard Disclosures in the Report with Reconciliation to GRI Standards and SASB

Code	Category	Accounting Metric	Unit of Measure	Disclosure Status	Where to Find	Comments
BIODIVERSITY IMPACTS						
EM-MM-160a.1	Discussion and Analysis	Description of environmental management policies and practices for active sites	N/A	Partial	Environmental Action: Our approach and Strategy, p. 60; Biodiversity and Landscape Restoration, p. 75	
EM-MM-160a.2	Quantitative	Percentage of mine sites where acid rock drainage is: (1) predicted to occur, (2) actively mitigated, and (3) under treatment or remediation	Percentage of mine sites where acid rock drainage is: (1) predicted to occur, (2) actively mitigated, and (3) under treatment or remediation	Full	SASB Metals and Mining 2018, SASB Iron and Steel 2018, p. 142	In 2020, Metinvest did not have any identified cases of acid rock drainage
EM-MM-160a.3	Quantitative	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	Percentage (%)	Full	SASB Metals and Mining 2018, SASB Iron and Steel 2018, p. 142	Metinvest does not operate in any protected natural areas or in areas of very high biodiversity value. Its activities do 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	Quantitative	Percentage of (1) proved and (2) probable reserves in or near indigenous land	Percentage (%)	Full	SASB Metals and Mining 2018, SASB Iron and Steel 2018, p. 142	Metinvest does not have production operations in or near proved or probable indigenous lands

Index of Standard Disclosures in the Report with Reconciliation to GRI Standards and SASB

Code	Category	Accounting Metric	Unit of Measure	Disclosure Status	Where to Find	Comments
EM-MM-210a.3	Discussion and Analysis	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights and operation in areas of conflict	N/A	Partial	Human Rights, p. 93	Metinvest does not have production operations in or near proved or probable indigenous lands
COMMUNITY RELATIONS						
EM-MM-210b.1	Discussion and Analysis	Discussion of process to manage risks and opportunities associated with community rights and interests	N/A	Full	Social Partnership Programmes, p. 109-119	
EM-MM-210b.2	Quantitative	Number and duration of non-technical delays	Number, Days	Full	SASB Metals and Mining 2018, SASB Iron and Steel 2018, p. 143	There were no non-technical delays in the reporting period
LABOUR RELATIONS						
EM-MM-310a.1	Quantitative	Percentage of active workforce covered under collective bargaining agreements	Percentage (%)	Full	Collective Bargaining Agreements, p. 93	
EM-MM-310a.2	Quantitative	Number and duration of strikes and lockouts	Number, Days	Full	SASB Metals and Mining 2018, SASB Iron and Steel 2018, p. 143	There were no strikes and lockouts in the reporting period
WORKFORCE HEALTH AND SAFETY						
EM-MM-320a.1 EM-IS-320a.1	Quantitative	(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	Rate	Partial	Occupational Injury Prevention, p. 83-84	
EM-CO-320a.2	Discussion and Analysis	Discussion of management of accident and safety risks and long-term health and safety risks	N/A	Full	Health and Safety, p. 79; Sustainability Risk Management, p. 29-31	

Index of Standard Disclosures in the Report with Reconciliation to GRI Standards and SASB

Code	Category	Accounting Metric	Unit of Measure	Disclosure Status	Where to Find	Comments
BUSINESS ETHICS AND TRANSPARENCY						
EM-MM-510a.1	Discussion and Analysis	Description of the management system for prevention of corruption and bribery throughout the value chain	N/A	Full	Business Ethics and Anti-corruption, p. 54-57	
EM-MM-510a.2	Quantitative	Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	Metric tonnes (t) saleable	Full	SASB Metals and Mining 2018, SASB Iron and Steel 2018, p. 144	Metinvest does not have production operations in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index
SUPPLY CHAIN MANAGEMENT						
EM-IS-430a.1	Discussion and Analysis	Discussion of the process for managing iron ore and/or coking coal sourcing risks arising from environmental and social issues	N/A	Full	Responsible Supply Chain, p. 37	
ACTIVITY METRICS						
EM-MM-000.A	Quantitative	Production of (1) metal ores and (2) finished metal products	Metric tonnes (t) saleable	Full	Metinvest's 2020 annual report	
EM-MM-000.B	Quantitative	Total number of employees, percentage contractors	Number, Percentage (%)	Partial	Personnel Profile, p. 94; Annex 3. Additional Information on GRI Disclosures, p. 157-158	
EM-IS-000.A	Quantitative	Raw steel production, percentage from: (1) basic oxygen furnace processes, (2) electric arc furnace processes	Metric tonnes (t), Percentage (%)	Full	Metinvest in Numbers, 2020, p. 13	In 2020, Metinvest produced 100% of steel products through the BOF processes
EM-IS-000.B	Quantitative	Total iron ore production	Metric tonnes (t)	Full	Metinvest in Numbers, 2020, p. 13	
EM-IS-000.C	Quantitative	Total coking coal production	Metric tonnes (t)	Full	Metinvest in Numbers, 2020, p. 13	