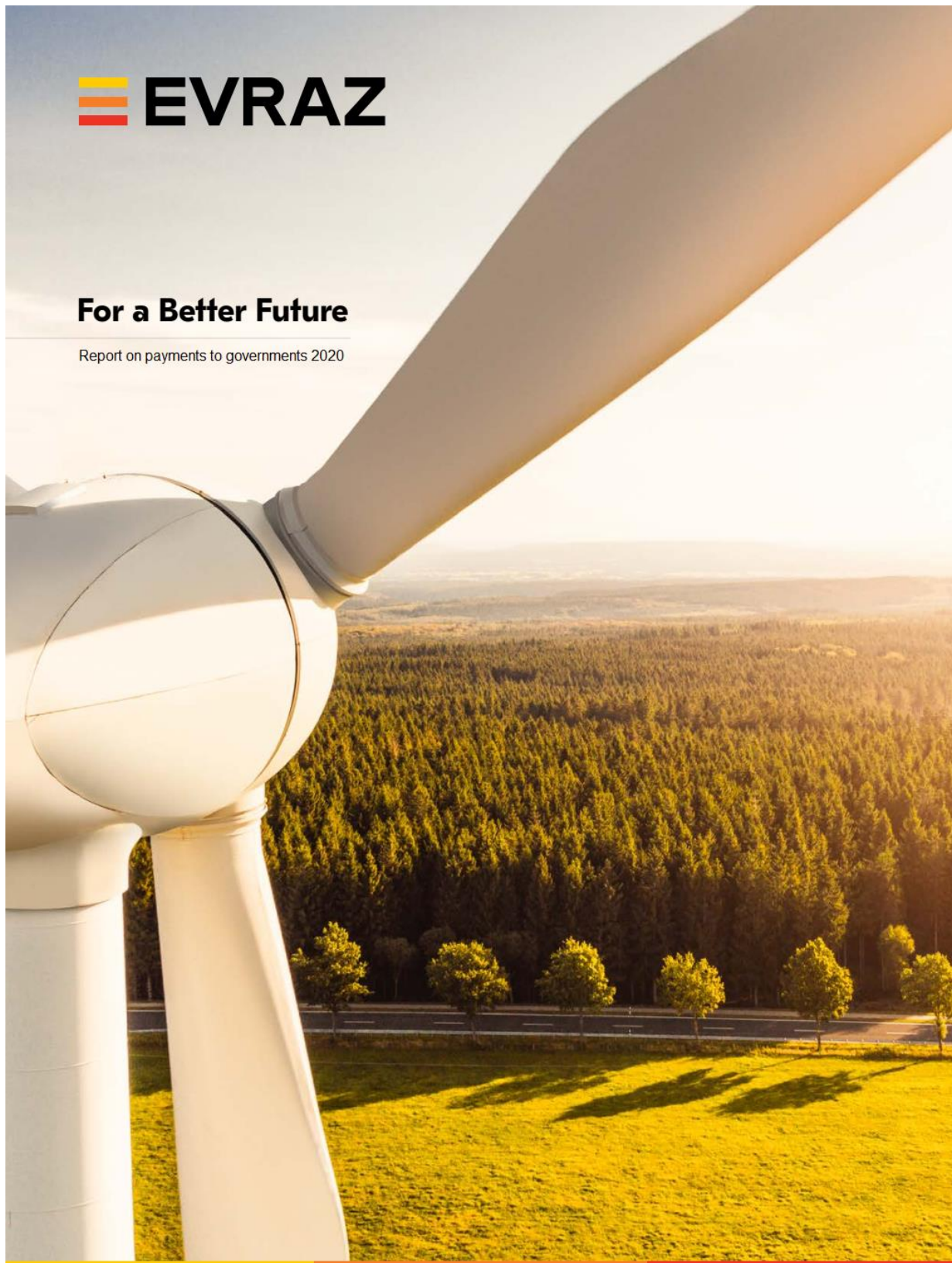




## **For a Better Future**

Report on payments to governments 2020



June 2021

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## INTRODUCTION AND REPORTING PRINCIPLES

### Introduction

This Report on payments to governments (the “**Report**”) is prepared in accordance with the requirements of the Disclosure and Transparency Rules Instrument 2014 Report on payments to governments, issued by the Financial Conduct Authority (the “**FCA’s Instrument**”). The FCA’s Instrument requires issuers active in the extractive industry and logging of primary forest to publish an annual report on the payments they make to governments.

The FCA’s Instrument has multiple references to the Accounting Directive (Directive 2013/34/EU of 26 June 2013 on the annual financial statements) and the Report should be prepared in accordance with Chapter 10 of the Accounting Directive.

EVRAZ plc (“**EVRAZ**” or the “**Company**”) is obliged to prepare the Report under the requirements of the Financial Conduct Authority, since the Company conducts extractive activities around the world and its securities are traded on the London Stock Exchange.

The Report is published on the official site of EVRAZ plc and can be found at <https://www.evraz.com/en/sustainability/data-center/regulatory-reports/>

### Basis for preparation

The Report provides citizens, authorities and independent users with information on payments made to governments where EVRAZ performs its extractive activities. Payments are reported in respect of extractive activities only. For the purpose of this Report any activities involving the exploration, prospection, discovery, development or extraction of minerals are understood as extractive activities.

In accordance with the legislation referred to above payments should be disclosed:

- Per government (federal, regional or local) to which the payments were made with the name of the payee. For the purpose of this Report, any federal, regional or local authority, as well as any department, agency or company controlled by that authority, is understood as a government; and
- Per company or project (if possible). For the purpose of this Report, any single contract, license, concession or similar legal agreement that forms the basis for payment liabilities is understood as a project.

For the purpose of this Report payments are broken down by government and companies only. Payments are not allocated between the Company’s projects, as the Group does not attribute payments to a specific project/mine. For the purpose of preparing the Report the scope of companies was the same as in the Group’s consolidated financial statements.

### Materiality level and functional currency

The Report is prepared in US\$. Payments made in currencies other than US\$ were translated into US\$ using the following average exchange rates for the year:

- US\$ to Russian Rubles: 72.1464

For the purpose of the Report the threshold of GBP 86,000 was translated into US\$ 106,528.20 using the average exchange rate for the year of US\$ 1.2837 per GBP.

### Payments in scope

For the purpose of the Report the following types of payment are disclosed:

*a. Production entitlements.*

These are the host government's share of production in the reporting period derived from projects operated by the Company. As a rule, the government's share of the production sharing agreement is in the form of payment in-kind.

*b. Taxes levied on the income, production or profits of companies.*

These payments include corporate income tax, mineral extraction tax, flat and surface taxes. Taxes on consumption (VAT, sales tax, GST and similar taxes), customs and stamp duties, personal, social, property, environmental and land taxes, as well as withholding taxes (on income from non-extractive activity and paid by third parties) are excluded.

Interest on late tax payments and penalties are excluded. Disclosed payments are net of tax refunds and adjusted for overpayments.

*c. Royalties.*

These are payments for the right to extract minerals. Royalties may be in the form of in-kind payments.

*d. Dividends.*

These are payments made by the Company to a government in lieu of production entitlements or royalties, where the government is an ordinary shareholder of the Company.

e. *Bonuses.*

These are payments made by companies to a host country upon signing a contract, or upon the achievement of certain levels of production (stated in the contract).

f. *Licence fees, rental fees, entry fees and other consideration for licences or concessions (“fees”).*

These are payments for access to the area where extractive activities are performed.

g. *Payments for infrastructure improvements.*

These are payments made by a company to governments in the form of infrastructure expenditure (e.g. building a road or a bridge), excluding any voluntary contributions and charitable payments. Payments for infrastructure improvements may be in the form of in-kind payments.

The Company does not have any payments in-kind to report.

**Companies excluded from the Report**

The following companies of EVRAZ were intentionally excluded from the Report:

- i) Mining Metallurgical Company Timir, MUK-96, Shakhta Kureinskaya and Shakhta Kusheyanovskaya. Payments to governments made by these companies fall below the materiality level.

## PAYMENTS IN RUSSIA

Significance threshold (USD): 106,528.20

### Company #1. EVRAZ KGOK

**Table 1. Payments broken down by governments and type of payments**

No	Type of payments	Federal Government (Interdistrict Inspectorate of the Federal Tax Service for major taxpayers # 5)	Regional government (Interdistrict tax office of the Federal Tax Service Sverdlovsk Region #27)	Local government (Administration of Kachkanar District)	Local Government (Territorial Administration of Federal Property Management Agency (Rosimuschestvo) Sverdlovsk Region)	Local Government (Ministry of Natural Resources and Ecology, Sverdlovsk Region)	Total (in USD)
1	Production entitlements	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-
2,1	Corporate income tax	11,422,376	64,726,796	-	-	-	76,149,172
2,2	Extraction tax	1,975,375	2,963,062	-	-	-	4,938,437
3	Royalties	-	-	-	-	-	-
4	Dividends	-	-	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-	-	-
6,1	Licence fee	-	-	-	-	-	-
6,2	Recurring licence fees	-	-	-	-	-	-
6,3	Payment for land usage	-	20,486	-	-	-	20,486
6,4	Rent of land	-	-	6,696	46,631	49,576	102,903
7	Payments for infrastructure improvements	-	-	-	-	-	-

**Company #2. EVRAZ ZSMK (iron ore mining part)**

**Table 1. Payments broken down by governments and type of payments**

<b>№</b>	<b>Type of payments</b>	<b>Federal Government (Interdistrict Inspectorate of the Federal Tax Service for major taxpayers # 5)</b>	<b>Regional Government (Interdistrict Inspectorate of the Federal Tax Service for major taxpayers # 5)</b>	<b>Local Government (Federal Tax Service Inspectorate # 13, Kemerovo Region)</b>	<b>Local Government (Federal Tax Service Inspectorate # 13, Kemerovo Region)</b>	<b>Local Government (Federal Tax Service Inspectorate # 3, Kemerovo Region)</b>	<b>Regional Government (Department of Forest complex of Kuzbass)</b>	<b>Total (in USD)</b>
1	<b>Production entitlements</b>	-	-	-	-	-	-	-
2	<b>Taxed levied on income, production or profits of companies</b>	-	-	-	-	-	-	-
2,1	<i>Corporate income tax</i>	-	-	-	-	-	-	-
2,2	<i>Extraction tax</i>	1,142,358	1,713,537	-	-	-	-	<b>2,855,895</b>
3	<b>Royalties</b>	-	-	-	-	-	-	-
4	<b>Dividends</b>	-	-	-	-	-	-	-
5	<b>Bonuses (signature, discovery, production)</b>	-	-	-	-	-	-	-
6	<b>Licence fees, rental fees, entry fees and other considerations</b>	-	-	-	-	-	-	-
6,1	<i>Licence fee</i>	-	-	-	-	-	-	-
6,2	<i>Recurring licence fees</i>	-	-	-	-	-	-	-
6,3	<i>Payment for land usage</i>	-	-	1,043,526	1,511,771	373,907	-	<b>2,929,204</b>
6,4	<i>Rent of land</i>	-	-	70,004	119,328	1,165	29,505	<b>220,002</b>
7	<b>Payments for infrastructure improvements</b>	-	-	-	-	-	-	-

### Company #3. Mezhegeyugol Coal Company

**Table 1. Payments broken down by governments and type of payments**

No	Type of payments	Federal Government (Interdistrict Inspectorate of the Federal Tax Service for major taxpayers # 9, Kemerovo Region)	Regional Government (Interdistrict tax office of the Federal Tax Service for major taxpayers # 9, Kemerovo Region)	Federal Government (Interdistrict tax office of the Federal Tax Service # 3, Republic of Tyva)	Regional Government (Interdistrict tax office of the Federal Tax Service # 3, Republic of Tyva)	Total (in USD)
1	Production entitlements	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-
2,1	Corporate income tax	-	-	-	-	-
2,2	Extraction tax	4	6	-	-	10
3	Royalties	-	-	-	-	-
4	Dividends	-	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-	-
6,1	Licence fee	-	-	-	-	-
6,2	Recurring licence fees	-	-	3,697	5,546	9,244
6,3	Payment for land usage	-	-	-	-	-
6,4	Rent of land	-	-	-	-	-
7	Payments for infrastructure improvements	-	-	-	-	-



## Company #4. Rspadskaya

**Table 1. Payments broken down by governments and type of payments**

No	Type of payments	Federal Government (Interdistrict tax office of the Federal Tax Service for major taxpayers # 9, Kemerovo Region)	Regional Government (Interdistrict tax office of the Federal Tax Service for major taxpayers # 9, Kemerovo Region)	Federal Government (Interdistrict tax office of the Federal Tax Service # 8, Kemerovo Region)	Regional Government (Interdistrict tax office of the Federal Tax Service # 8, Kemerovo Region)	Local Government (Interdistrict tax office of the Federal Tax Service # 8, Kemerovo Region)	Local Government (Municipal Property Management Committee, Mezhdurechensk)	Regional Government (Department of Forest Complex of Kuzbass)	Total (in USD)
1	Production entitlements	-	-	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-	-	-
2,1	Corporate income tax	419,966	2,379,714	-	-	-	-	-	2,799,680
2,2	Extraction tax	842,425	1,263,638	-	-	-	-	-	2,106,063
3	Royalties	-	-	-	-	-	-	-	-
4	Dividends	-	-	-	-	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-	-	-	-	-
6,1	Licence fee	-	-	-	-	-	-	-	-
6,2	Recurring licence fees	-	-	820	1,230	-	-	-	2,050
6,3	Payment for land usage	-	-	-	-	529	-	-	529
6,4	Rent of land	-	-	-	-	-	1,334,105	153,808	1,487,913
7	Payments for infrastructure improvements	-	-	-	-	-	-	-	-

**Company #5. Raspadskaya-Koksovaya**

**Table 1. Payments broken down by governments and type of payments**

№	Type of payments	Federal Government (Interdistrict tax office of the Federal Tax Service for major taxpayers # 9, Kemerovo Region)	Regional Government (Interdistrict tax office of the Federal Tax Service for major taxpayers # 9, Kemerovo Region)	Local Government (Interdistrict tax office of the Federal Tax Service # 8, Kemerovo Region)	Local Government (Municipal Property Management Committee, Mezhdurechensk)	Regional Government (Department of Forest Complex of Kuzbass)	Total (in USD)
1	<b>Production entitlements</b>	-	-	-	-	-	-
2	<b>Taxed levied on income, production or profits of companies</b>	-	-	-	-	-	-
2,1	<i>Corporate income tax</i>	1,474,631	8,356,239	-	-	-	<b>9,830,870</b>
2,2	<i>Extraction tax</i>	659,704	989,557	-	-	-	<b>1,649,261</b>
3	<b>Royalties</b>	-	-	-	-	-	-
4	<b>Dividends</b>	-	-	-	-	-	-
5	<b>Bonuses (signature, discovery, production)</b>	-	-	-	-	-	-
6	<b>Licence fees, rental fees, entry fees and other considerations</b>	-	-	-	-	-	-
6,1	<i>Licence fee</i>	-	-	-	-	-	-
6,2	<i>Recurring licence fees</i>	-	-	-	-	-	-
6,3	<i>Payment for land usage</i>	-	-	1,351	-	-	<b>1,351</b>
6,4	<i>Rent of land</i>	-	-	-	3,416,966	181,139	<b>3,598,105</b>
7	<b>Payments for infrastructure improvements</b>	-	-	-	-	-	-

**Company #6. Razrez Rapsadskiy**

**Table 1. Payments broken down by governments and type of payments**

<b>№</b>	<b>Type of payments</b>	<b>Federal Government (Interdistrict tax office of the Federal Tax Service for major taxpayers # 9, Kemerovo Region)</b>	<b>Regional Government (Interdistrict tax office of the Federal Tax Service for major taxpayers # 9, Kemerovo Region)</b>	<b>Federal Government (Interdistrict tax office of the Federal Tax Service # 8, Kemerovo Region)</b>	<b>Regional Government (Interdistrict tax office of the Federal Tax Service # 8, Kemerovo Region)</b>	<b>Regional Government (Department of Forest Complex of Kuzbass)</b>	<b>Local Government (Municipal Property Management Committee, Mezhdurechensk)</b>	<b>Total (in USD)</b>
1	Production entitlements	-	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-	-
2,1	Corporate income tax	510,175	2,890,992	-	-	-	-	3,401,167
2,2	Extraction tax	230,189	345,284	-	-	-	-	575,473
3	Royalties	-	-	-	-	-	-	-
4	Dividends	-	-	-	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-	-	-	-
6,1	Licence fee	-	-	-	-	-	-	-
6,2	Recurring licence fees	-	-	1,057	1,585	-	-	2,642
6,3	Payment for land usage	-	-	-	-	-	-	-
6,4	Rent of land	-	-	-	-	509,955	208,335	718,290
7	Payments for infrastructure improvements	-	-	-	-	-	-	-

Company #7. Shakhta Abashevskaya

Table 1. Payments broken down by governments

№	Type of payments	Federal Government (Interdistrict tax office of the Federal Tax Service #4 Kemerovo Region)	Regional Government (Interdistrict tax office of the Federal Tax Service #4 Kemerovo Region)	Local Government (Interdistrict tax office of the Federal Tax Service #4 Kemerovo Region)	Regional Government (Department of Forest Complex of Kuzbass0)	Local Government (Committee for Urban Development and Land Resources of Novokuznetsk)	Local Government (Municipal Property Management Committee of Novokuznetsk District)	Total (in USD)
1	Production entitlements	-	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-	-
2,1	<i>Corporate income tax</i>	-	-	-	-	-	-	-
2,2	<i>Extraction tax</i>	1,703	2,555	-	-	-	-	4,258
3	Royalties	-	-	-	-	-	-	-
4	Dividends	-	-	-	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-	-	-	-
6,1	<i>Licence fee</i>	-	-	-	-	-	-	-
6,2	<i>Recurring licence fees</i>	-	-	-	-	-	-	-
6,3	<i>Payment for land usage</i>	-	-	173,674	-	-	-	173,674
6,4	<i>Rent of land</i>	-	-	-	10,140	116,871	70,752	197,763
7	Payments for infrastructure improvements	-	-	-	-	-	-	-

**Company #8. Shakhta Alardinskaya**

**Table 1. Payments broken down by governments and type of payments**

<b>№</b>	<b>Type of payments</b>	<b>Federal Government (Interdistrict tax office of the Federal Tax Service for major taxpayers # 9, Kemerovo Region)</b>	<b>Regional Government (Interdistrict tax office of the Federal Tax Service for major taxpayers # 9, Kemerovo Region)</b>	<b>Local Government (Interdistrict tax office of the Federal Tax Service # 5, Kemerovo Region)</b>	<b>Federal Government (Interdistrict tax office of the Federal Tax Service # 13, Kemerovo Region)</b>	<b>Regional Government (Interdistrict tax office of the Federal Tax Service # 13, Kemerovo Region)</b>	<b>Local Government (Interdistrict tax office of the Federal Tax Service # 13, Kemerovo Region)</b>	<b>Regional Government (Department of Forest Complex of Kuzbass)</b>	<b>Local Government (Municipal Property Management Committee, Kemerovo)</b>	<b>Total (in USD)</b>
1	Production entitlements	-	-	-	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-	-	-	-
2,1	<i>Corporate income tax</i>	1,084,218	6,143,899				-	-	-	7,228,117
2,2	<i>Extraction tax</i>	660,740	991,111	-	-	-	-	-	-	1,651,851
3	Royalties	-	-	-	-	-	-	-	-	-
4	Dividends	-	-	-	-	-	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-	-	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-	-	-	-	-	-
6,1	<i>Licence fee</i>	-	-	-	-	-	-	-	-	-
6,2	<i>Recurring licence fees</i>	-	-	-	369	553	-	-	-	922
6,3	<i>Payment for land usage</i>	-	-	338,261	-	-	11,016	-	-	349,277
6,4	<i>Rent of land</i>	-	-	-	-	-	-	1,640	4,400	6,040
7	Payments for infrastructure improvements	-	-	-	-	-	-	-	-	-

**Company #9. Shakhta Esaulskaya**

**Table 1. Payments broken down by governments and type of payments**

<b>№</b>	<b>Type of payments</b>	<b>Federal Government (Interdistrict tax office of the Federal Tax Service for major taxpayers # 9, Kemerovo Region)</b>	<b>Regional Government (Interdistrict tax office of the Federal Tax Service for major taxpayers # 9, Kemerovo Region)</b>	<b>Local Government (Interdistrict tax office of the Federal Tax Service # 13, Kemerovo Region)</b>	<b>Regional Government – (Department of Forest Complex of Kuzbass)</b>	<b>Total (in USD)</b>
1	Production entitlements	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-
2,1	Corporate income tax	212,267	1,445,659			1,657,926
2,2	Extraction tax	267,729	401,594	-	-	669,323
3	Royalties	-	-	-	-	-
4	Dividends	-	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-	-
6,1	Licence fee	-	-	-	-	-
6,2	Recurring licence fees	-	-	-	-	-
6,3	Payment for land usage	-	-	136,697	-	136,697
6,4	Rent of land	-	-	-	7,844	7,844
7	Payments for infrastructure improvements	-	-	-	-	-

**Company #10. Shakhta Osinnikovskaya**

**Table 1. Payments broken down by governments and type of payments**

No	Type of payments	Federal Government (Interdistrict tax office of the Federal Tax Service for major taxpayers # 9, Kemerovo Region)	Regional Government (Interdistrict tax office of the Federal Tax Service for major taxpayers # 9, Kemerovo Region)	Federal Government (Interdistrict tax office of the Federal Tax Service # 8, Kemerovo Region)	Regional Government (Interdistrict tax office of the Federal Tax Service # 8, Kemerovo Region)	Local Government (Interdistrict tax office of the Federal Tax Service # 5, Kemerovo Region)	Local Government (Interdistrict tax office of the Federal Tax Service # 13, Kemerovo Region)	Local Government (Municipal Property Management Committee, Novokuznetsk District)	Regional Government (Department of Forest Complex of Kuzbass)	Local Government (Municipal Property Management Committee, Osinniki)	Total (in USD)
1	Production entitlements	-	-	-	-	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-	-	-	-	-
2,1	Corporate income tax	1,755,806	9,949,568	-	-	-	-	-	-	-	11,705,374
2,2	Extraction tax	264,075	396,112	-	-	-	-	-	-	-	660,187
3	Royalties	-	-	-	-	-	-	-	-	-	-
4	Dividends	-	-	-	-	-	-	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-	-	-	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-	-	-	-	-	-	-
6,1	Licence fee	-	-	-	-	-	-	-	-	-	-
6,2	Recurring licence fees	-	-	156	234	-	-	-	-	-	390
6,3	Payment for land usage	-	-	-	-	70,442	96,659	-	-	-	167,101
6,4	Rent of land	-	-	-	-	-	-	66,450	3,121	209,618	279,189
7	Payments for infrastructure improvements	-	-	-	-	-	-	-	-	-	-

**Company #11. Shakhta Uskovskaya**

**Table 1. Payments broken down by governments and type of payments**

<b>№</b>	<b>Type of payments</b>	<b>Federal Government (Interdistrict tax office of the Federal Tax Service for major taxpayers # 9, Kemerovo Region)</b>	<b>Regional Government (Interdistrict tax office of the Federal Tax Service for major taxpayers # 9, Kemerovo Region)</b>	<b>Local Government (Interdistrict tax office of the Federal Tax Service # 13, Kemerovo Region)</b>	<b>Federal Government (Interdistrict tax office of the Federal Tax Service # 13, Kemerovo Region)</b>	<b>Regional Government (Interdistrict tax office of the Federal Tax Service # 13, Kemerovo Region)</b>	<b>Local Government (Municipal Property Management Committee, Novokuznetsk District)</b>	<b>Regional Government (Department of Forest Complex of Kuzbass)</b>	<b>Total (in USD)</b>
1	Production entitlements	-	-	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-	-	-
2,1	Corporate income tax	452,337	2,487,363					-	2,939,700
2,2	Extraction tax	616,695	925,043	-	-	-	-	-	1,541,738
3	Royalties	-	-	-	-	-	-	-	-
4	Dividends	-	-	-	-	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-	-	-	-	-
6,1	Licence fee	-	-	-	-	-	-	-	-
6,2	Recurring licence fees	-	-	-	1,491	2,236	-	-	3,727
6,3	Payment for land usage	-	-	64,077	-	-	-	-	64,077
6,4	Rent of land	-	-	-	-	-	32,257	17,387	49,644
7	Payments for infrastructure improvements	-	-	-	-	-	-	-	-



**Company #12. United Coal Company Yuzhkuzbasugol**

**Table 1. Payments broken down by governments and type of payments**

No	Type of payments	Federal Government (Interdistrict tax office of the Federal Tax Service for major taxpayers # 9, Kemerovo Region)	Regional Government (Interdistrict tax office of the Federal Tax Service for major taxpayers # 9, Kemerovo Region)	Federal Government (Interdistrict tax office of the Federal Tax Service # 13, Kemerovo Region)	Regional Government (Interdistrict tax office of the Federal Tax Service # 13, Kemerovo Region)	Local Government (Interdistrict tax office of the Federal Tax Service # 4, Kemerovo Region)	Local Government (Interdistrict tax office of the Federal Tax Service # 8, Kemerovo Region)	Local Government (Interdistrict tax office of the Federal Tax Service # 13, Kemerovo Region)	Local Government Committee for Urban Development and Land Resources of Novokuznetsk	Local Government (Municipal Property Management Committee Mezhdurechensk District)	Local Government Administration of the Novokuznetsk District	Local Government (Municipal Property Management Committee Osinniki)	Regional Government (Department of Forest Complex of Kuzbass)	Total (in USD)
1	Production entitlements	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Taxed levied on income, production or profits of companies	-	-	-	-	-	-	-	-	-	-	-	-	-
2,1	Corporate income tax	269,992	723,019	-	-	-	-	-	-	-	-	-	-	993,011
2,2	Extraction tax	236,243	354,364	-	-	-	-	-	-	-	-	-	-	590,607
3	Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Bonuses (signature, discovery, production)	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Licence fees, rental fees, entry fees and other considerations	-	-	-	-	-	-	-	-	-	-	-	-	-
6,1	Licence fee	-	-	-	-	-	-	-	-	-	-	-	-	-
6,2	Recurring licence fees	-	-	359	538	-	-	-	-	-	-	-	-	897
6,3	Payment for land usage	-	-	-	-	39,956	51,922	164,864	-	-	-	-	-	256,742
6,4	Rent of land	-	-	-	-	-	-	-	8,842	205,968	138,331	38,975	84,992	477,108
7	Payments for infrastructure improvements	-	-	-	-	-	-	-	-	-	-	-	-	-

## THRESHOLD IN US\$

2020 average exchange rate USD/RUB	72.1464	page 168 of the Company's Annual Report 2020
2020 average exchange rate GBP/RUB	92.5689	<a href="https://www.audit-it.ru/currency/sr_vz.php?currency=GBP&amp;period_month=12&amp;period_year=2020&amp;finyear_start=0&amp;getcurrency=1">https://www.audit-it.ru/currency/sr_vz.php?currency=GBP&amp;period_month=12&amp;period_year=2020&amp;finyear_start=0&amp;getcurrency=1</a>
Average exchange rate GBP/USD - calculated	1.2837	<a href="https://www.exchangerates.org.uk/GBP-USD-spot-exchange-rates-history-2020.html">https://www.exchangerates.org.uk/GBP-USD-spot-exchange-rates-history-2020.html</a>
Threshold, GBP	86,000	
Threshold, USD	106,528.20	

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