

Additional information to the sections

Defined benefit plan obligations and other retirement plans, RUB mln

GRI 201-3

Region	Retirement-related obligations (other than employee benefit obligations)	Actual pension payments		
		2023	2024	2025
Saratov region	• Payment of retirement benefits	3.29	10.26	9.32
	• Merit benefit plans	0.00	0.00	1.17
	• Financial aid to retired former employees	21.03	42.50	26.76
	Total	24.36	52.76	37.25
Murmansk region	• Payment of retirement benefits	40.20	61.20	60.75
	• Merit benefit plans	0.00	0.00	2.63
	• Financial aid to retired former employees	157.74	357.74	201.73
	Total	197.94	418.93	265.10
Moscow region	• Payment of retirement benefits	0.00	0.00	0.00
	• Merit benefit plans	0.00	0.00	0.00
	• Financial aid to retired former employees	0.00	0.00	0.00
	Total	0.00	0.00	0.00
Leningrad region	• Payment of retirement benefits	5.28	5.7	5.99
	• Merit benefit plans	0.00	0.0	1.93
	• Financial aid to retired former employees	30.10	58.8	33.20
	Total	35.59	64.5	41.11
Vologda Region	• Payment of retirement benefits	14.03	20.5	27.12
	• Merit benefit plans	23.59	24.5	27.13
	• Financial aid to retired former employees	120.80	232.6	141.24
	Total	158.43	277.6	195.48
Total	• Payment of retirement benefits	62.81	97.75	103.17
	• Merit benefit plans	23.59	24.48	32.85
	• Financial aid to retired former employees	329.67	691.59	402.93
	Total	416.31	813.82	538.95

Charitable giving and community and infrastructure development investment, RUB '000

GRI 203-1

	2023	2024	2025
	9,356,293	11,729,143	10,898,231
Contributions to charities, NGOs and research institutions (not related to the organisation's commercial research and development)	802,874	2,302,684	3,652,440
Funds allocated to support community infrastructure such as recreational facilities	7,335,597	7,945,884	5,265,492
Direct spending on social programmes, including arts and educational activities	1,217,822	1,480,575	1,980,299

New hires, people

GRI 401-1

Region	Gender	2023					2024					2025				
		under 30 years	30–50 years	above 50 years	Share, %	Total	under 30 years	30–50 years	above 50 years	Share, %	Total	under 30 years	30–50 years	above 50 years	Share, %	Total
Vologda region	M	388	601	132	20.53	1,121	352	382	34	15.71	768	352	331	48	14.56	731
	F	199	350	48	10.93	597	173	277	20	9.62	470	178	240	30	8.93	448
Total		587	951	180	31.47	1,718	525	659	54	25.33	1,238	530	571	78	23.49	1,179
Saratov region	M	124	292	30	8.17	446	179	308	40	10.78	527	248	371	48	13.29	667
	F	67	107	12	3.41	186	67	108	21	4.01	196	77	125	21	4.44	223
Total		191	399	42	11.58	632	246	416	61	14.79	723	325	496	69	17.73	890
Leningrad region	M	150	271	14	7.97	435	153	303	37	10.09	493	182	390	42	12.23	614
	F	56	72	7	2.47	135	74	96	17	3.83	187	75	77	10	3.23	162
Total		206	343	21	10.44	570	227	399	54	13.91	680	257	467	52	15.46	776
Murmansk region	M	501	1170	118	32.77	1,789	467	960	114	31.53	1541	467	825	104	27.81	1,396
	F	145	290	45	8.79	480	170	230	41	9.02	441	176	255	56	9.70	487
Total		646	1,460	163	41.56	2,269	637	1,190	155	40.55	1,982	643	1,080	160	37.52	1,883
Moscow	M	9	27	7	0.79	43	8	28	12	0.98	48	6	26	5	0.74	37
	F	8	17	1	0.48	26	9	8	2	0.39	19	7	15	2	0.48	24
Total		17	44	8	1.26	69	17	36	14	1.37	67	13	41	7	1.22	61
Other	M	24	69	30	2.25	123	11	92	26	2.64	129	32	102	28	3.23	162
	F	12	55	11	1.43	78	14	47	8	1.41	69	11	48	9	1.35	68
Total		36	124	41	3.68	201	25	139	34	4.05	198	43	150	37	4.58	230
Men, total		1,196	2,430	331	72.49	3,957	1,170	2,073	263	71.73	3,506	1,287	2,045	275	71.87	3,607
Women, total		487	891	124	27.51	1,502	507	766	109	28.27	1,382	524	760	128	28.13	1,412
Total		1,683	3,321	455	100.00	5,459	1,677	2,839	372	100	4,888	1811	2,805	403	100.00	5,019

Employee turnover¹, %

GRI 401-1

		2023				2024				2025			
Region	Gender	under 30 years	30–50 years	above 50 years	Total	under 30 years	30–50 years	above 50 years	Total	under 30 years	30–50 years	above 50 years	Total
Vologda region	M	0.21	0.45	0.05	0.71	0.30	0.60	0.08	0.97	0.41	0.78	0.08	1.28
	F	0.19	0.64	0.08	0.90	0.19	0.57	0.04	0.79	0.23	0.59	0.11	0.93
Total		0.39	1.09	0.13	1.62	0.49	1.16	0.11	1.77	0.64	1.37	0.19	2.21
Saratov region	M	0.13	0.43	0.06	0.62	0.19	0.48	0.07	0.74	0.28	0.74	0.08	1.09
	F	0.09	0.18	0.03	0.31	0.14	0.17	0.04	0.35	0.14	0.28	0.03	0.45
Total		0.22	0.61	0.09	0.93	0.33	0.65	0.11	1.09	0.41	1.02	0.11	1.54
Leningrad region	M	0.28	0.60	0.05	0.93	0.26	0.59	0.06	0.92	0.40	0.73	0.07	1.20
	F	0.14	0.16	0.03	0.33	0.13	0.20	0.02	0.36	0.12	0.19	0.03	0.34
Total		0.42	0.77	0.08	1.27	0.39	0.80	0.08	1.27	0.52	0.92	0.10	1.53
Murmansk region	M	0.61	1.83	0.23	2.68	0.63	1.80	0.27	2.70	0.70	1.86	0.23	2.79
	F	0.29	0.54	0.09	0.91	0.28	0.53	0.06	0.87	0.33	0.61	0.12	1.06
Total		0.90	2.37	0.32	3.59	0.91	2.33	0.33	3.57	1.03	2.47	0.35	3.85
Moscow	M	0.00	0.05	0.01	0.07	0.00	0.06	0.03	0.09	0.00	0.04	0.02	0.07
	F	0.01	0.03	0.00	0.04	0.00	0.05	0.00	0.05	0.02	0.05	0.00	0.07
Total		0.01	0.09	0.01	0.11	0.00	0.11	0.03	0.14	0.02	0.10	0.03	0.15
Other	M	0.04	0.27	0.15	0.46	0.05	0.24	0.12	0.41	0.05	0.31	0.10	0.46
	F	0.01	0.10	0.05	0.16	0.02	0.10	0.03	0.14	0.01	0.12	0.03	0.17
Total		0.05	0.37	0.20	0.61	0.07	0.34	0.14	0.55	0.06	0.43	0.13	0.63
Men, total	M	1.28	3.65	0.56	5.48	1.44	3.77	0.62	5.83	1.85	4.45	0.58	6.88
Women, total	F	0.72	1.65	0.28	2.65	0.75	1.62	0.19	2.55	0.85	1.85	0.32	3.02
Total		2.00	5.30	0.84	8.14	2.19	5.39	0.81	8.39	2.69	6.31	0.90	9.90

¹ Turnover takes into account voluntary resignations (excluding retirements) – part 1.3, article 77 of the Labour Code of the Russian Federation; part 1.7, article 77 of the Labour Code of the Russian Federation and for breach of labour discipline – part 1.5, article 81 of the Labour Code of the Russian Federation; part 1.6a, article 81 of the Labour Code of the Russian Federation; part 1.6b, article 81 of the Labour Code of the Russian Federation; part 1.6e, article 81 of the Labour Code of the Russian Federation; part 1.7, article 81 of the Labour Code of the Russian Federation, part 1.4, article 83 (2025)

Parental leave in the reporting year

GRI 401-3

Item	2023			2024			2025		
	M	F	Total	M	F	Total	M	F	Total
Number of employees entitled to parental leave									n/a
Employees on parental leave	16	828	844	42	846	888	241	851	1,092
Employees who returned to work after parental leave	0	188	188	2	177	179	2	190	192
Employees who returned to work after parental leave and stayed at work 12 months after return	1	187	188	0	179	179	2	170	172
Return to work ratio	0.00	97.41	96.91	100.00	98.88	98.90	40.0	95.0	93.7
Retention ratio	50.00	94.44	94.00	0.00	95.21	95.21	100.0	96.0	96.1

PCSB 35

Expenses on supporting social programmes, including charities not aimed at employees and their families, RUB '000

	2023	2024	2025
Total	9,356,292	11,729,143	10,898,231
healthcare	214,783	284,154	339,237
education and science	3,549,512	2,758,353	1,184,660
sports	651,232	739,856	1,027,576
culture, art, and tourism	3,465,894	3,936,823	3,094,914
creating accessible infrastructure and inclusive environment	-	-	-
improvement and comfortable urban environment projects	705,140	1,879,244	2,268,689
creating and placing social advertising	-	-	-
housing support	-	-	-
ensuring public safety anti-terrorist protection of infrastructure facilities	162,352	821,525	1,175,840
supporting individuals in need of social assistance	103,273	94,113	156,367
including support of the following veteran categories according to the Federal Law On Veterans:	57,277	49,732	68,280
• the Great Patriotic War veterans	1,478	2,770	9,539
• combat veterans involved in military operations in the Soviet Union, Russia, and other countries	24,043	20,212	20,436
• military service veterans	31,757	26,750	38,305

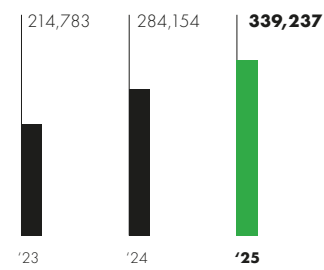
PCSB 43

Amount of the one-off payment (including financial aid) paid within a year after childbirth, RUB

	before 1 February 2023	from 1 February 2023 to 31 August 2023	from 1 September 2023 to 31 January 2024	from 1 February 2024 to 31 January 2025	from 1 February 2025 to 31 December 2025
Apatit	20,472.77	22,909.03	28,636.28	30,755.38	33,677.14
Kirovsk branch of Apatit	28,661.88	32,072.64	32,072.64	34,446.02	37,718.39
Balakovo branch of Apatit	20,472.77	22,909.03	22,909.03	24,604.30	26,941.71
Volkhov branch of Apatit	20,472.77	23,011.00	23,011.00	24,604.30	26,941.71

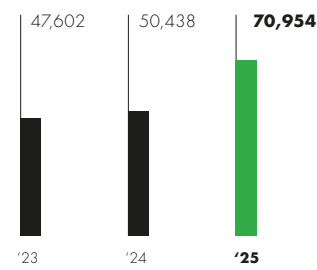
PCSB 77

The Company’s spending on healthcare infrastructure development, RUB '000



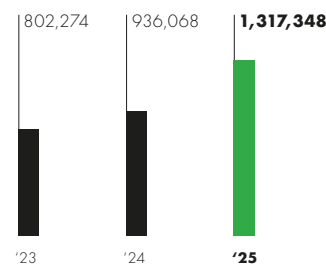
PCSB 78

The Company’s spending on support of vulnerable social groups, RUB '000



PCSB 79

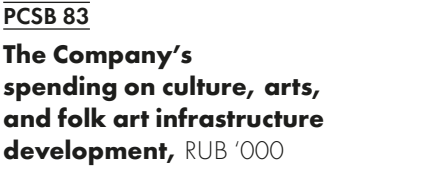
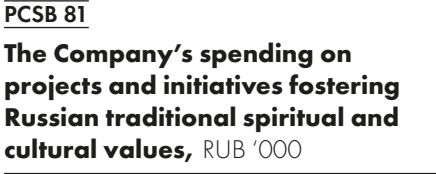
The Company’s spending on mass sports support, RUB '000



PCSB 80

The Company’s spending on support for education, RUB '000

	2023	2024	2025
Total	612,052	706,966	1,001,376
support of secondary education institutions	244,756	236,987	244,895
support of secondary vocational education institutions	184,969	282,553	306,976
career guidance for children and young people	-	-	-
support of children’s and youth’s supplementary education	-	-	-
support of higher education institutions	182,327	187,427	449,506



List of PhosAgro Group companies

1. PhosAgro, PJSC

2. Tirvas, LLC

3. Gorny tsekh, LLC (ceased operations on 1 July 2025 due to merger with Apatit)

4. Teleset, LLC

5. Tsentr stroitelnyh materialov, LLC

6. Aeroport, JSC

7. Korporativnoe pitanie, LLC

8. PromTransPort, LLC

9. Mekhanik, LLC

10. Apatit (including Balakovo, Volkhov, and Kirovsk branches), JSC

11. PhosAgro-Region, LLC
12. PhosAgro-Oryol, LLC

13. PhosAgro-Belgorod, LLC

14. PhosAgro-Volga, LLC

15. PhosAgro-Lipetsk, LLC

16. PhosAgro-Kursk, LLC

17. PhosAgro-Don, LLC

18. PhosAgro-Kuban, LLC

19. PhosAgro-Stavropol, LLC

20. PhosAgro-Tambov, LLC

21. PhosAgro-SeveroZapad, LLC

22. PhosAgro-Sibir, LLC

23. Smart Bulk Terminal, LLC

24. NIUIF, JSC
25. Trading House PhosAgro, LLC

26. RBTS PhosAgro, LLC

27. ITS PhosAgro, LLC

28. PhosAgro-Service, LLC

29. Tirvas OP, LLC

30. Khibiny Airport, LLC

31. Nord Safari, LLC (since 8 December 2025)

Accrued mandatory budget payments, RUB mln

FCSB 63

	Group		Russia			
	2023	2024	2025	2023	2024	2025
Income tax ¹	(34.528)	(25.477)	(19.702)	(34.528)	(25.477)	(19.702)
VAT ²	17.644	22.242	29.253	17.644	22.242	29.253
Personal income tax	(5.473)	(7.374)	(7.776)	(5.473)	(7.374)	(7.776)
Social contributions	(8.344)	(10.954)	(12.193)	(8.344)	(10.954)	(12.193)
MET	(10.026)	(12.288)	(8.298)	(10.026)	(12.288)	(8.298)
Property tax	(2.030)	(2.296)	(2.543)	(2.030)	(2.296)	(2.543)
Pollution fees	(225)	(183)	(172)	(225)	(183)	(172)
Land tax	(184)	(372)	(377)	(184)	(372)	(377)
Water use charges	(67)	(86)	(104)	(67)	(86)	(104)
Transport tax	(18)	(22)	(24)	(18)	(22)	(24)
Water tax	(5)	(5)	(6)	(5)	(5)	(6)
Regular subsoil use fees	–	–	–	–	–	–
Other taxes	(19)	(23)	(84)	(19)	(23)	(84)
Tax fines and penalties	(4)	–	(1)	(4)	–	(1)
Excise tax on natural gas	–	–	(3.580)	–	–	(3.580)
Dividend income tax	(608)	(693)	(402)	(608)	(693)	(402)

Description of drivers exerting material impact on GHG emissions (see charts on p.221)

Nº	Driver	Description
1	Volumes	Higher product sales
2	Ammonia consumption structure	A reduction in the share of self-produced ammonia leads to a decrease in Scope 1 emissions (consumption of natural gas in production processes) and a slight decline in Scope 2 emissions (energy consumption in production processes). Replacing self-produced ammonia with purchased ammonia increases Scope 3 emissions from purchased goods.
3	Heat energy	A reduction in the share of associated heat relative to heat produced from gas leads to an increase in Scope 1 GHG emissions from natural gas combustion.
4	Electricity structure	An increase in the share of self-generated electricity leads to higher Scope 1 GHG emissions from natural gas combustion. At the same time, Scope 2 emissions from purchased electricity decrease.
5	Green electricity	Increased purchases of green electricity reduce Scope 2 emissions.
6	Gas consumption rates	Reduction in consumption rates of natural gas and certain other resources within Scope 1.
7	GHG emissions in purchased feedstock	Changes in per unit GHG emissions from purchased goods, including an increased share of goods assessed based on actual supplier data rather than reference values.
8	Scope 3 GHG emissions in the Processing of Sold Products category	Processing of Sold Products category (Scope 3). Changes in reference emission rates for phosphate rock processing.

¹ Income tax accrued in 2023 includes windfall tax security payment in the amount of RUB 6,355 mln.

² Information on input/output VAT is presented on a net basis: the amount was obtained by offsetting VAT to be paid and refunded by PhosAgro Group companies.