

Glossary

ABNT (Associação Brasileira de Normas Técnicas) — Brazilian Association of Technical Standards

ACRA — Russian rating agency

AEMS — automated enterprise management system

AI — artificial intelligence

AN — ammonium nitrate

ANBP — apatite-nepheline beneficiation plant

APCS — automated process control system

API — Application Programming Interface

APP — ammonium polyphosphate

BRICS — an association of ten countries: Brazil, Russia, India, China, South Africa, the UAE, Iran, Egypt, Ethiopia and Indonesia (BRICS — an abbreviation for Brazil, Russia, India, China and South Africa)

CAPEX — capital expenditures

CBAM — Carbon Border Adjustment Mechanism

CCI — Chamber of Commerce and Industry of Russia

CDP — Carbon Disclosure Project

CGC — Corporate Governance Code of the Bank of Russia

CIS — Commonwealth of Independent States

CO₂ — carbon dioxide

CO₂-eq. — a conventional unit used to measure greenhouse gas emissions (including carbon footprint calculations)

CUSIP — Committee on Uniform Security Identification Procedures

DAP — diammonium phosphate

EBITDA — earnings before interest, taxes, depreciation and amortisation

EBP — electronic bidding platform

ERP — Enterprise Resource Planning system

ESG — environmental, social and governance

Expert RA — Russia’s largest credit rating agency accredited by the Bank of Russia

FAO — Food and Agriculture Organisation

FOB (Free on Board) — Incoterms shipment term used to specify delivery conditions and determine which party is responsible for transportation costs

GDR — global depositary receipt

Global Compact LEAD — a platform for sustainable corporate leadership under the United Nations Global Compact

GRI — Global Reporting Initiative

GPT chat — AI-powered Generative Pre-trained Transformer chat bot

HPP — heat power plant

IFA — International Fertilizer Association

IFRS — International Financial Reporting Standards

IFRS S1 and S2 (International Financial Reporting Standards S1 and S2) — sustainability standards published in June 2023 by the International Sustainability Standards Board (ISSB)

IMF — International Monetary Fund

IPCC — In-pit crushing and conveying system

IRR — internal rate of return

ISIN — international securities identification number

IT — information technology

JSC — joint-stock company

K₂O — potassium oxide

KPI — key performance indicator

LCF — liquid complex fertilizers

LHD — load, haul, dump loaders

LLC — limited liability company

LLM — Large language model

LTIFR — lost-time injury frequency rate

MAP — monoammonium phosphate

MAR — Market Abuse Regulation of the European Union

MCP — feed-grade monocalcium phosphate

MET — mineral extraction tax

ML — Machine Learning

MOEX Index (formerly the MICEX Index) — a price-based composite stock index weighted by market capitalisation. Ticker — MCX: IMOEX. The derivatives market of the Moscow Exchange trades in non-deliverable futures contracts with the MOEX Index as the underlying asset.

n/a — no data available

NP — nitrogen-phosphorus fertilizer

NPK — nitrogen-phosphorus-potassium fertilizer

NPS — sulphur-containing nitrogen-phosphorus fertilizer

OJSC — open joint-stock company

P₂O₅ — phosphoric pentoxide

PJSC — public joint-stock company

PhosAgro Group — PJSC PhosAgro and legal entities controlled by it

PKS — phosphorus-potassium granular fertilizer

PPE — Personal protective equipment

RAFP — Russian Association of Fertilizer Producers

RAEX (RAEX Analytics) — Russia’s largest non-credit rating agency

RAS — Russian Accounting Standards

RIC — Reuters Instrument (Identification) Code

RPA — Robotic Process Automation, routine business process automation technology

RSPP — Russian Union of Industrialists and Entrepreneurs

RTS — Russian Trading System, one of the leading Russian stock exchanges until December 2011, when it merged with MICEX to form the MICEX-RTS exchange (Moscow Exchange since 2012). RTS Index (MCX: RTSI) — stock market index and the main benchmark for the Russian stock market. Its calculation began on 1 September 1995 with a base value of 100 points. Currently, the RTS Index is calculated by the Moscow Exchange. Denominated in US dollars, it shares a common calculation base with the MOEX Index, which is measured in Russian roubles.

SDG — UN Sustainable Development Goal

SEDOL — Stock Exchange Daily Official List used in the UK and Ireland

SPIEF — St Petersburg International Economic Forum

STPP — sodium tripolyphosphate

Strategy to 2025 — PhosAgro's Development Strategy to 2025

UN — United Nations

UNCTAD — United Nations Conference on Trade and Development, a body of the UN General Assembly

UNESCO — United Nations Educational, Scientific and Cultural Organisation

USA — United States of America

VAT — value-added tax

WPA — wet-process phosphoric acid

Units

bln — billion

bps — basis point

GJ — gigajoule

h — hour

ha — hectare

kg — kilogram

kWh — kilowatt-hour

m — metre

mg — milligram

mln — million

MW — megawatt

p.p. — percentage point

RUB — Russian rouble

USD — United States dollar