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The Group's specific disclosure (PhosAgro Methodology)	Related description
Pollutant emissions	Pollutant emissions, kg per tonne of finished and semifinished products
Waste water discharge	Waste water discharge into surface waters, m³ per tonne of finished and semi -finished products
Specific water withdrawal	Specific water withdrawal from surface sources, excluding mining and pit waters, m³ per tonne of finished and semi -finished products
Recycled and decontaminated waste	Share of recycled and decontaminated hazard class 1–4 waste, %

GRI and SASB content index

The data disclosed in this Report includes information on:

- **Boundary 1** – PhosAgro and companies that are part of the group to which PhosAgro

belongs (corresponds to the scope of disclosure in IFRS consolidated financial statements);

- **Boundary 2** – Apatit, including its branches and standalone business units.

Code	GRI Indicator	SASB Indicator	Page number (or link)/ Comments	Boundary
2	General disclosures (2021)			
2-1	Organisational profile		2, 24	
		EM-MM-160a.1 Description of environmental management policies and practices for active sites	204	
		RT-CH-410b.2 Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/ or environmental impact	204	
		RT-CH-000.A Production broken down by reporting segments	99	
2-2	Entities included in the organisation's sustainability reporting		2	
2-3	Reporting period, frequency, and point of contact		2	
2-4	Restatements of information		In 2025, the methodology for allocating natural gas between fuel and feedstock in ammonia production units was changed. Accordingly, the data for 2023 and 2024 were recalculated to reflect the new allocation approach	
2-5	External assurance		3	
2-6	Activities, value chain and other business relationships		24	1
2-7	Employees	EM-MM-000.B Total number of employees, percentage contractors	168	1
2-8	Workers who are not employees		168	1
2-9	Governance structure and composition		272, 277	1
2-10	Appointment and selection of the supreme governance body		277 PhosAgro Group has an onboarding programme for new Board members. Newly appointed directors also visit PhosAgro Group's production sites and meet with functional managers	1
2-11	Chair of the supreme governance body			1
2-12	Role of the supreme governance body in overseeing the impacts			1

Code	GRI Indicator	SASB Indicator	Page number (or link)/ Comments	Boundary
2-13	Delegation of responsibility for impact management		270	1
2-14	Role of the supreme governance body in sustainability reporting		3, 30, 271	1
2-15	Conflicts of interest		316	1
2-16	Communication of critical concerns		288	1
2-17	Collective knowledge of the supreme governance body		281	1
2-18	Supreme governance body performance assessment		282	1
2-19	Remuneration policies		293	1
2-20	Process to determine remuneration		293	1
2-21	Annual total compensation ratio		The information is sensitive, and its disclosure could potentially cause damage to the PhosAgro Group in the form of additional labour costs, as well as the risk of losing key management personnel to the Company as a result of competition in the labour market	
2-22	Statement on sustainable development strategy		34	1
2-23	Policy commitments		302	1
2-24	Embedding policy commitments		302	1
2-25	Processes to remediate negative impacts		163, 304	1
2-26	Mechanisms for seeking advice and raising concerns		163, 304	1
2-27	Compliance with laws and regulations	RT-CH-530a.1 Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	For the GRI 2-27 report, see the appendix, and the index will contain the regular comment: For the purposes of this disclosure, the Group uses the following materiality criteria: • with regard to fines, the Group determined the amount exceeding RUB 1 mln as a materiality criterion which it deems to be meaningful given the scale of its operations; • with regard to other penalties, the Group assesses their influence on its reputation and ability to continue as a going concern, taking into account the amount of expenses likely to be incurred as a result of such penalties. 2025 saw no violations by the Group of laws and regulations resulting in material fines or penalties. The Company compensates for damage caused in 2019 as a result of an emergency situation by reproducing aquatic biological resources in 2025 in the amount of RUB 2,274.19 thousand. An administrative fine of RUB 50 thousand was paid for an excess ammonia emission at the Balakovo branch on 19 February 2025. <u>Information on cases of non-compliance with laws and regulations related to environmental protection is disclosed on p. 208</u>	2

Code	GRI Indicator	SASB Indicator	Page number (or link)/ Comments	Boundary
2-28	Membership associations		110, 208	1
2-29	Approach to stakeholder engagement	EM-MM-210a.3 Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	27, 30	1
2-30	Collective bargaining agreements		164 The Company negotiates collective bargaining agreements with trade unions that address issues such as working conditions and compensation for employees at each of its production sites (usually for a three-year period, covering 100% of the employees of Apatit, its branches, and standalone business units)	2
3	Material topics (2021)			
3-1	Processes to determine material topics		27, 30, 379	1
3-2	List of material topics		30	1
3-3	Management of material topics		92, 105, 116, 138, 147, 162, 186, 204, 211, 223, 229, 233, 237, 249, 300	1
201	Economic performance (2016)			
3-3	Management of material topics		211	
201-1	Direct economic value generated and distributed		29	1
201-2	Financial implications and other risks and opportunities due to climate change		214	1
201-3	Defined benefit plan obligations and other retirement plans		380	1
201-4	Financial assistance received from government		Not disclosed owing to the confidential nature of this information	
202	Market presence (2016)			
3-3	Management of material topics		162	
202-1	Ratios of standard entry level wage by gender compared to local minimum wage		179	1
202-2	Proportion of senior management hired from the local community		180	1
203	Indirect economic impacts (2016)			
3-3	Management of material topics		249	
203-1	Infrastructure investments and services supported		253, 381	1
203-2	Significant indirect economic impacts		254, 256	1

Code	GRI Indicator	SASB Indicator	Page number (or link)/ Comments	Boundary
204	Procurement practices (2016)			
3-3	Management of material topics		147	
204-1	Proportion of spending on local suppliers at significant locations of operation		155	2
205	Anti-corruption (2016)			
205-1	Operations assessed for risks related to corruption	EM-MM-510a.1	314, 315	1
		Description of the management system for prevention of corruption and bribery throughout the value chain		
		EM-MM-510a.2	The Company does not carry out	
		Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	
205-2	Communication of and training in anti-corruption policies and procedures		310	1
205-3	Confirmed incidents of corruption and actions taken		315	1
206	Anti-competitive Behaviour (2016)			
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices		317	1
207	Tax (2019)			
207-1	Approach to tax		92	1
207-2	Tax governance, control, and risk management		92	1
207-3	Stakeholder engagement and management of tax-related concerns		92	1
207-4	Country-by-country reporting		92, 94	1
302	Energy (2016)			
3-3	Management of material topics		223	
302-1	Energy consumption within the organisation	RT-CH-130a.1, EM-MM-130a.1	227, 228	2
		(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy		
302-2	Energy consumption outside of the organisation		Not applicable	

Code	GRI Indicator	SASB Indicator	Page number (or link)/ Comments	Boundary
302-3	Energy intensity		227, 228	2
302-4	Reduction in electricity consumption		223	2
302-5	Reductions in energy requirements of products and services		There was no significant reduction in energy consumption	2
303	Water and effluents (2018)			
3-3	Management of material topics		237	
303-1	Responsible water consumption		237	2
303-2	Management of water discharge and related impacts on water resources		Effluents are treated until standard permissible discharge and temporarily permitted discharge rates are reached as required by permits to discharge pollutants into the environment (water bodies) issued by a relevant authority for each discharge	2
303-3	Water withdrawal	RT-CH-140a.1, EM-MM-140a.1	239	2
		(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress		
		RT-CH-140a.2, EM-MM-140a.2	237	
		Number of incidents of non-compliance associated with water quality permits, standards, and regulations		
		RT-CH-140a.3	237	
		Description of water management risks and discussion of strategies and practices to mitigate them		
303-4	Water discharge		240, 241	2
303-5	Water consumption		241	2
101	Biodiversity (2024)			
101-1	Policy aimed at halting and preventing biodiversity loss		204, 242	
101-2	Biodiversity impact management		243	
101-4	Identification of biodiversity impacts		243	
305	Emissions (2016)			
3-3	Management of material topics		233	
305-1	Direct (Scope 1) GHG emissions	RT-CH-110a.1, EM-MM-110a.1	210, 218	2
		Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations		

Code	GRI Indicator	SASB Indicator	Page number (or link)/ Comments	Boundary
		RT-CH-110a.2, EM-MM-110a.2 Discussion of a long-term or short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	211	
305-2	Energy indirect (Scope 2) GHG emissions		218	2
305-3	Other indirect (Scope 3) GHG emissions		219	2
305-4	GHG emissions intensity		218, 219	2
305-5	Reduction of GHG emissions		219, 220	2
305-6	Emissions of ozone-depleting substances		The Company does not use ozone-depleting substances on an industrial scale	
305-7	Nitrogen oxides (NO _x), Sulphur oxides (SO _x), and other significant air emissions	RT-CH-120a.1, EM-MM-120a.1 Air emissions of the following pollutants: (1) CO, (2) NO _x (excluding N ₂ O), (3) SO _x , (4) particulate matter (PM10), (5) mercury (Hg), (6) lead (Pb), (7) volatile organic compounds (VOCs), and (8) hazardous air pollutants (HAPs)	235	2
306 Waste (2020)				
3-3	Management of material topics	229		
306-1	Waste generation and significant waste-related impacts	RT-CH-150a.1 Amount of hazardous waste generated, percentage recycled	229	2
306-2	Management of significant waste-related impacts		230	2
306-3	Waste generated	RT-CH-410b.1 (1) Percentage of products containing environmental and health Hazard Class 1 and 2 harmful substances in accordance with the Globally Harmonized System of Classification and Labelling of Chemicals, (2) percentage of respective products that underwent hazard evaluation	231	2
306-4	Waste diverted from disposal	EM-MM-150a.1 Total weight of tailings waste, percentage recycled EM-MM-150a.2 Total weight of mineral processing waste, percentage recycled	231, 232	2
306-5	Waste directed to disposal		231	2

Code	GRI Indicator	SASB Indicator	Page number (or link)/ Comments	Boundary
308 Supplier environmental assessment (2016)				
308-1	New suppliers that were screened using environmental criteria		156	2
308-2	Negative environmental impacts in the supply chain and actions taken		156	2
401 Employment (2016)				
3-3	Management of material topics		162	
401-1	New employee hires and employee turnover		170, 282, 284	1
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		181 Benefits established by collective bargaining agreements apply to all employees of Company, its branches, standalone business units and subsidiaries and do not depend on conditions of employment	1
401-3	Parental leave		286	1
402 Labour/ Management Relations (2016)				
3-3	Management of material topics		162	
		EM-MM-310a.2 Number and duration of strikes and lockouts	No cases	
		EM-MM-210b.2 Number and duration of non-technical delays	No cases	
402-1	Minimum notice periods regarding operational changes		In case of significant changes in labour conditions of employees or their representatives the Company is guided by the applicable Russian laws. For example, organisational or technological changes are communicated to employees no later than two months before they take effect. In case of staff optimisation, the employer shall also send respective notice to employees at least two months in advance or three months in advance if optimisation measures may lead to large-scale dismissals. In these cases and in other circumstances related to material operational changes, the Company shall act in compliance with the Labour Code of the Russian Federation, collective bargaining agreements and internal regulations of PhosAgro Group companies. Collective bargaining agreements negotiated with trade unions also stipulate notification timeframes for changes. In addition to statutory requirements, the Company has drafted and is ready to implement anti-crisis measures, including an employee communication plan (e.g. information sessions for the staff and management), professional and career guidance, psychological aid and all kinds of other support to employees during transition periods	1

Code	GRI Indicator	SASB Indicator	Page number (or link)/ Comments	Boundary
403	Occupational health and safety (2018)			
3-3	Management of material topics		186	
403-1	Occupational health and safety management system		186, 198	2
403-2	Hazard identification, risk assessment, and incident investigation		191	2
403-3	Occupational health services		188	2
403-4	Worker participation, consultation, and communication on occupational health and safety		188	2
403-5	Worker training on occupational health and safety		198	2
403-6	Promotion of worker health		197	2
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		197	2
403-8	Workers covered by an occupational health and safety management system		198	2
403-9	Work-related injuries	RT-CH-320a.1 (1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	194, 196	2
		RT-CH-320a.2 Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	192	
		RT-CH-540a.1 Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	194	
		RT-CH-540a.2 Number of transport incidents	196	
403-10	Occupational diseases		197	2
404	Training and education (2016)			
3-3	Management of material topics		162	
404-1	Average annual training hours per employee		174	2
404-2	Programmes for upgrading employee skills and transition assistance programmes		175	2
404-3	Percentage of employees receiving regular performance and career development reviews		177	2

Code	GRI Indicator	SASB Indicator	Page number (or link)/ Comments	Boundary
405	Diversity and equal opportunity (2016)			
3-3	Management of material topics		162	
405-1	Diversity of governance bodies and employees		170, 277	1
405-2	Correlation of the standard entry-level wage and remuneration of women and men		179	1
410	Security Practices (2016)			
410-1	Security personnel trained in human rights policies or procedures		100%	1
413	Local communities (2016)			
3-3	Management of material topics		249	
		RT-CH-210a.1 Discussion of engagement processes to manage risks and opportunities associated with community interests	252	
		EM-MM-210b.1 Discussion of process to manage risks and opportunities associated with community rights and interest	252	
413-1	Operations with local community engagement, impact assessments, and development programs		Programmes for engagement with local communities, assessment of our operations’ impact on local communities, and local community development programmes were implemented across all branches of Apatit, including its branches and standalone business units. More information on p. 251	2
413-2	Operations with significant actual and potential negative impacts on local communities		Apatit, including its branches and standalone business units, has no operations with significant actual and potential negative impacts on local communities. Significant impacts of Apatit, including its branches and standalone business units, on local communities has been assessed as part of the evaluation of UN Sustainable Development Goals impacts.	2
414	Supplier Social Assessment (2016)			
414-1	New suppliers that were screened using social criteria		157	2
414-2	Negative social impacts in the supply chain and actions taken		157	2
417	Marketing and labelling (2016)			
3-3	Management of material topics		105	
417-1	Requirements for product and service information and labelling		110	1
417-2	Incidents of non-compliance concerning product and service information and labelling		No such cases registered, not applicable	1
417-3	Incidents of non-compliance concerning marketing communications		No such cases registered, not applicable	1