

Pilot disclosure in accordance with IFRS S1 and S2¹

IFRS S1

Reporting element	Report page / comments
Governance	
27 (a) The governance body or individual responsible for oversight of sustainability-related risks and opportunities:	
(i) how responsibilities for sustainability-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to governance bodies or individuals	204-207, 288-289
(ii) how the governance bodies determine whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to sustainability-related risks and opportunities	281
(iii) how and how often the governance bodies or individuals are informed about sustainability-related risks and opportunities	288-289
(iv) how the governance bodies or individuals take into account sustainability-related risks and opportunities when overseeing the entity’s strategy, its business decisions and its risk management processes	72-83
(v) how the governance bodies or individuals oversee the setting of targets related to sustainability-related risks and opportunities, and monitor progress towards those targets, including whether and how related performance metrics are included in remuneration policies	30-31, 69, 294-295
27(b) Management’s role in the governance processes, controls and procedures used to monitor, manage and oversee sustainability-related risks and opportunities, including information about:	
(i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee	148, 162, 187, 207, 250, 288-289
(ii) whether management uses controls and procedures to support the oversight of sustainability-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions	148, 162, 187, 207, 250

Reporting element	Report page / comments
Strategy	
30(a) Sustainability-related risks and opportunities that could reasonably be expected to affect the entity’s prospects	72-83, 117, 140, 150, 167, 191, 210, 232
30(b) Time horizons (short, medium or long term) over which the effects of each of those sustainability-related risks and opportunities could reasonably be expected to occur	375
30(d) Definitions of ‘short term’, ‘medium term’ and ‘long term’ and how these definitions are linked to the planning horizons used by the entity for strategic decision-making	375
32(a) A description of the current and anticipated effects of sustainability-related risks and opportunities on the entity’s business model and value chain	72-83, 117, 140, 150, 167, 191, 210, 232
32(b) A description of the position of sustainability-related risks and opportunities in the entity’s business model and value chain	21-23
33(a) How the entity has responded to, and plans to respond to, sustainability-related risks and opportunities in its strategy and decision-making	72-83
33(b) The progress against plans the entity has disclosed in previous reporting periods, including quantitative and qualitative information	Strategy–2025 — 50-51
	Customers and product management — 102-103
	Research and education — 114-115
	Supply chain — 144-145
	People development — 158-159
	Industrial safety — 184-185
	Environmental review — 202-203
	Contributing to local communities — 246-247
Risk management	
44(a) The processes and related policies the entity uses to identify, assess, prioritise, and monitor sustainability-related risks, including information about:	
(i) the inputs and parameters the entity uses	168-170, 194-196, 227-229, 231-233, 235-237, 239-242, 253
(iii) how the entity assesses the nature, likelihood and magnitude of the effects of those risks	72-83
(iv) whether and how the entity prioritises sustainability-related risks relative to other types of risk	72-74
(v) how the entity monitors sustainability-related risks	72-83, 238
(vi) whether and how the entity has changed the processes it uses compared with the previous reporting period	278
44(b) The processes the entity uses to identify, assess, prioritise and monitor sustainability-related opportunities	277-379

¹ The tables below only provide disclosures made in this report in accordance with the standard. The Company continues to improve its governance, accounting, and risk management systems to disclose the remaining elements of the standard in future reporting periods.

Reporting element	Report page / comments
Metrics and targets	
46(a) Metrics for each sustainability-related risk and opportunity that could reasonably be expected to affect the entity's prospects	Customers and product management — 108-113 Research, innovations and education — 118-125 Information technologies — 141-143 Supply chain — 152-157 People development — 168-183 Industrial safety — 194-201 Energy efficiency — 233-234 Waste — 231-233 Air — 235-237 Water — 239-242 Biodiversity — 244-245 Contributing to local communities — 253-264
46(b) Metrics the entity uses to measure and monitor a sustainability-related risk or opportunity; and its performance in relation to that sustainability-related risk or opportunity, including progress towards any targets the entity has set, and any targets it is required to meet by law or regulation	Customers and product management — 102-103 Research and education — 114-115 Supply chain — 144-145 People development — 158-159 Industrial safety — 184-185 Energy efficiency — 233 Waste — 229 Air — 234 Water — 237 Biodiversity — 242 Contributing to local communities — 246-247
51(a) Metric used to set the target and to monitor progress towards reaching the target	Customers and product management — 102-103 Research and education — 114-115 Supply chain — 144-145 People development — 158-159 Industrial safety — 184-185 Energy efficiency — 233 Waste — 229 Air — 234 Water — 237 Biodiversity — 242 Contributing to local communities — 246-247

Reporting element	Report page / comments
51(b) The specific quantitative or qualitative target the entity has set or is required to meet	Customers and product management — 102-103 Research and education — 114-115 Supply chain — 144-145 People development — 158-159 Industrial safety — 184-185 Energy efficiency — 233 Waste — 229 Air — 234 Water — 237 Biodiversity — 242 Contributing to local communities — 246-247
51(c) The period over which the target applies	51 The company has set goals for the period up to 2025: • for environmental indicators (air, water, waste); • for indicators in the field of occupational safety and industrial safety; • for indicators in the field of social responsibility (personnel development)
51(d) The base period from which progress is measured	2019
51(f) Performance against each target and an analysis of trends or changes in the entity's performance	Customers and product management — 102-103 Research and education — 114-115 Supply chain — 144-145 People development — 158-159 Industrial safety — 184-185 Environmental review — 202-203 Contributing to local communities — 246-247 The relevant thematic sections provide an analysis of the dynamics of indicators and a description of activities that contribute to achieving the targets.

IFRS S2

Reporting element	Report page / comments
Governance	
6 (a) The governance bodies or individuals responsible for oversight of climate-related risks and opportunities:	
(i) how responsibilities for climate-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to those governance bodies or individuals	204-207, 288-289
(ii) how the governance bodies or individuals determine whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities	281
(iii) how and how often the governance bodies or individuals are informed about climate-related risks and opportunities	288-289
(v) how the governance bodies or individuals oversee the setting of targets related to climate-related risks and opportunities, and monitor progress towards those targets, including whether and how related performance metrics are included in remuneration policies	51, 211, 223, 294-295
6(b) Management’s role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:	
(i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee	207, 288-289
(ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions	204-206, 209
Strategy	
9(a) Climate-related risks and opportunities that could reasonably be expected to affect the entity’s prospects	215
	TCFD, 18-24
9(c) The effects of those climate-related risks and opportunities on the entity’s strategy and decision-making, including information about its climate-related transition plan	82 TCFD, 24-30
10(a) Climate-related risks and opportunities that could reasonably be expected to affect the entity’s prospects	82, 215
10(b) Explain, for each climate-related risk the entity has identified, whether the entity considers the risk to be a climate-related physical risk or climate-related transition risk	TCFD, 20-23
10(c) Specify, for each climate-related risk and opportunity the entity has identified, over which time horizons (short, medium or long term) the effects of each climate-related risk and opportunity could reasonably be expected to occur	TCFD, 34-35

Reporting element	Report page / comments
14(a) Information about how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation:	
(ii) current and anticipated direct mitigation and adaptation efforts	217-218
(iii) current and anticipated indirect mitigation and adaptation efforts	217-218
(iv) any climate-related transition plan the entity has, including information about key assumptions used in developing its transition plan, and dependencies on which the entity’s transition plan relies	215-216
(v) how the entity plans to achieve any climate-related targets, including any greenhouse gas emissions targets	212-214
14(b) Information about how the entity is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 14(a)	The Company has a dedicated budget for climate-related initiatives
14(c) Quantitative and qualitative information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 14(a)	211, 218-223
22(a) Information that enables users to understand the resilience of the entity’s strategy and business model to climate-related changes, including:	
(i) the implications, if any, of the entity’s assessment for its strategy and business model, including how the entity would need to respond to the effects identified in the climate-related scenario analysis	212-214
22(b) Indicate how and when the climate-related scenario analysis was carried out	TCFD, 24
Risk management	
25(a) The processes the entity uses to identify, assess, prioritise and monitor climate-related risks, including information about:	
(ii) whether and how the entity uses scenario analysis to inform its identification of climate-related risks	216
(iv) whether and how the entity prioritises climate-related risks relative to other types of risk	73-74
(v) how the entity monitors climate-related risks	215-216
	TCFD, 20-23
(vi) whether and how the entity has changed the processes it uses compared with the previous reporting period	The approaches to risk identification and assessment have not changed with respect to the materials presented in the TCFD report
	The approaches to risk identification and assessment have not changed with respect to the materials presented in the TCFD report
25(b) The processes the entity uses to identify, assess, prioritise and monitor climate-related opportunities, including information about whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related opportunities	TCFD

Reporting element	Report page / comments
Metrics and targets	
29(a) Information relevant to the cross-industry metric categories of greenhouse gases, including:	
(i) absolute gross greenhouse gas emissions (Scope 1, 2 and 3) generated during the reporting period, expressed as metric tonnes of CO ₂ equivalent	218-221
(ii) measurements of greenhouse gas emissions in accordance with the Greenhouse Gas Protocol	218-221
(iii) approach used to measure greenhouse gas emissions	218-221
29(e) The amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities	226
29(f) Information on whether the entity applies internal carbon prices	212
29(g) Information on remuneration, including:	
(i) a description of whether and how climate-related considerations are factored into executive remuneration	294-295
33(a) Metric used to set the climate-related target	211
33(c) The part of the entity to which the target applies	Boundary 2 – Apatit, including its branches and standalone business units Boundary 2 – Apatit, including its branches and standalone business units
33(d) The period over which the target applies	Until 2028
33(e) The base period from which progress is measured	Progress in reducing gross greenhouse gas emissions (coverage scope 1, 2, 3) is calculated by the base year 2018 Progress in reducing gross greenhouse gas emissions (coverage scope 1, 2, 3) is calculated by the base year 2018
33(g) Information on whether the quantitative target is an absolute target or an intensity target	202
34(b) The entity's processes for reviewing the target	218 TCFD
34(c) The metrics used to monitor progress towards reaching the target	202, 211
35 Information about the entity's performance against each climate-related target and an analysis of trends or changes in the entity's performance	202, 211-223
36(a) Which greenhouse gases are covered by the target	202
36(b) Whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target	202
36(c) Whether the target is a gross greenhouse gas emissions target or net greenhouse gas emissions target	202

Sustainable development indicators content index as per the Public Capital Standard for Business

No.	Item/Indicator	UoM	Page number/Comments	Boundary
Environmental				
1	Total water withdrawal	‘000 m³	P. 239	2
2	Water consumption from all sources of water supply	‘000 m³	P. 239	2
3	Share of recycled and recirculated water in total water supply for internal use (all sources)	P.	P. 240	2
4	Waste water (untreated, standard clean, treated to standard) discharge into water bodies and effluents directed for third-party treatment	‘000 m³	P. 235, 240	2
5	Total hazard class 1-5 waste generation,	kt	P. 231	2
	• Class 1 waste generation	kt		
	• Class 2 waste generation	kt		
	• Class 3 waste generation	kt		
	• Class 4 waste generation	kt		
	• Class 5 waste generation	kt		
6	Total waste management	kt	P. 231	2
	• Waste management: disposed waste (including reused and recycled into energy)	kt		
	• Waste management: decontaminated waste	kt		
	• Waste management: buried waste	kt		
7	Emission load from stationary pollution sources	kt	P. 231	2
8	Direct and indirect GHG emissions	kt (CO ₂ -eq.)	P. 211, 218 The indicator is disclosed under a methodology other than the one specified in the PCSB. Scope 1: according to the IPCC methodology Scope 2: according to the GHG methodology	2
9	Carbon footprint of products	kt of CO ₂ -eq. per unit of produce	P. 211	2