

Reporting element	Report page / comments
RISK MANAGEMENT	
25 (a) The processes the entity uses to identify, assess, prioritise and monitor climate-related risks, including information about:	
(i) the inputs and parameters the entity uses	
(ii) whether and how the entity uses scenario analysis to inform its identification of climate-related risks	194
(iv) whether and how the entity prioritises climate-related risks relative to other types of risk	66-68
(v) how the entity monitors climate-related risks	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
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
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	196-198
(ii) measurements of greenhouse gas emissions in accordance with the Greenhouse Gas Protocol	196-198
(iii) approach used to measure greenhouse gas emissions	196-198
29(e) The amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities	187, 203
29(f) Information on whether the entity applies internal carbon prices	194
29(g) Information on remuneration, including:	
(i) a description of whether and how climate-related considerations are factored into executive remuneration	278
33(a) Metric used to set the climate-related target	190
33(c) The part of the entity to which the target applies	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	190 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	182
34(b) The entity's processes for reviewing the target	196 TCFD
34(c) The metrics used to monitor progress towards reaching the target	190, 196
35 Information about the entity's performance against each climate-related target and an analysis of trends or changes in the entity's performance	190-200
36(a) Which greenhouse gases are covered by the target	190
36(b) Whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target	190

TCFD REPORT

For more information on GHG emissions and climate risks, see the [TCFD report 2020](#)



Sustainable development indicators content index as per the Order of the Ministry of Economic Development of Russia

No.	Indicator	Page number/Comments	Boundary
Economic			
MED 1	Revenue (or a similar indicator), RUB'000	79	1
MED 2	Added value, RUB'000	80	1
MED 3	Net added value, RUB'000	80	1
MED 4	Total R&D expenses, RUB'000	111	1
MED 5	Labour productivity, RUB'000 per person	151, 395	2
MED 6	Total accrued payments to government (except for fines and penalties), including, RUB'000: <ul style="list-style-type: none">Taxes and other chargesSocial contributionsOther payments to government	84	1
MED 7	Total actual payments to government (except for fines and penalties), including, RUB'000: <ul style="list-style-type: none">Taxes and other chargesSocial contributionsOther payments to government	84	1
MED 8	Share of Russian goods, work and services in the total procurement volume, %	138	2
MED 9	Share of goods, work and services purchased from SME in the total procurement volume from Russian organizations, %	138	2
MED 10	Sustainable investments (including green investments), RUB'000	The indicator is not measured	
MED 11	Investments into projects aimed at promoting the technological sovereignty and the structural adaptation of the Russian economy, RUB'000		
MED 12	Index of economic vulnerability of business and other activities to climate risks, %		

¹ Order of the Ministry of Economic Development of Russia No. 764 dated 1 November 2023.

