Glossary

Share capital

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Corporate

ACRA – Russian rating agency

ABNT (Associação Brasileira

AN – ammonium nitrate

ANBP – apatite-nepheline beneficiation plant

APP – ammonium polyphosphate

bln – billion

bps – basis point

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

CO, – carbon dioxide

CO_-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

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

ha – hectare

IFA – International Fertilizer Association

IFRS S1 and S2 (International **Financial Reporting Standards** S1 and S2) – sustainability

standards published in June 2023 by the International Sustainability Standards Board (ISSB)

IFRS - International Financial Reporting Standards

IRR – internal rate of return

ISIN – international securities identification number

IT – information technology

IUPAC — International Union of Pure and Applied Chemistry

JSC – joint-stock company

K_a**O** – potassium oxide

kg – kilogram

m – metre

KPI – key performance indicator

kWh – kilowatt-hour

LLC – limited liability company

LTIFR - lost-time injury frequency rate

MAP – monoammonium phosphate

MAR – Market Abuse Regulation of the European Union

MCP – feed grade monocalcium phosphate

mg – milligram

mln – million

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.

MW - megawatt

n/a – no data available

NP – nitrogen-phosphorus fertilizer

NPK – nitrogen-phosphoruspotassium fertilizer

NPS - sulphur-containing nitrogenphosphorus fertilizer

OJSC – open joint-stock company

p.p. – percentage point

 $\mathbf{P}_{\mathbf{N}}\mathbf{O}_{\mathbf{F}}$ – phosphoric pentoxide

PhosAgro Group – PJSC PhosAgro and legal entities controlled by it

PJSC – public joint-stock company

Perfor

Producers

PKS - phosphorus-potassium granular

RAEX (RAEX Analytics) – Russia's largest non-credit rating agency

RAFP– Russian Association of Fertilizer

RAS – Russian Accounting Standards

RIC – Reuters Instrument

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.

RUB – Russian rouble

SDG – UN Sustainable Development

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

TCFD – Task Force on Climate-related Financial Disclosures

Total volume of manufactured products and semi-finished

products - the total volume of manufactured products and semifinished products corresponds to the amount of the Company's products produced during the reporting period, including mineral fertilizers, feed, technical phosphates and industrial products, apatite and nepheline concentrates

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

USD – United States dollar

VAT – value-added tax

WPA – wet-process phosphoric acid