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	184		
		Description of environmental management policies and practices for active sites			
		RT-CH-410b.2	184		
		Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/ or environmental impact			
		RT-CH-000.A	86		
		Production broken down by reporting segments			
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		The GRI 305-3, 305-4 and 305-5 data was adjusted in the 2024 report. The information on Scope 3 GHG emissions for 2024 and comparable periods, including the baseline year, was revised due to adjustments in the carbon footprint data previously provided by the supplier		
2-5	External assurance		3		
2-6	Activities, value chain and other business relationships		22-25	1	
2-7	Employees	ЕМ-ММ-000.В	150	1	
		Total number of employees, percentage contractors			
2-8	Workers who are not employees		151	1	
2-9	Governance structure and composition		250, 256	1	

Code	GRI Indicator	SASB Indicator
2-10	Appointment and selection of the supreme governance body	
2-11	Chair of the supreme governance body	
2-12	Role of the supreme governance body in overseeing the impacts	
2-13	Delegation of responsibility for impact management	
2-14	Role of the supreme governance body in sustainability reporting	
2-15	Conflicts of interest	
2-16	Communication of critical concerns	
2-17	Collective knowledge of the supreme governance body	
2-18	Supreme governance body performance assessment	
2-19	Remuneration policies	
2-20	Process to determine remuneration	
2-21	Annual total compensation ratio	
2-22	Statement on sustainable development strategy	
2-23	Policy commitments	
2-24	Embedding policy commitments	
2-25	Processes to remediate negative impacts	
2-26	Mechanisms for seeking advice and raising concerns	

Share capital

PHOSAGRO

Page number (or link)/Comments	Boundary
256 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
260	1
248, 279	1
248	1
3, 28-29, 248	1
 298	1
272	1
257	1
258	1
276	1
276	1
The information is sensitive, and its dis potentially cause damage to the Phos the form of additional labor costs, as w losing key management personnel to result of competition in the labor mark	Agro Group in vell as the risk of the Company as a
33	1
286	1
287	1
147, 288	1
147, 288	1

Share capital

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Strategic report

Code	GRI Indicator	SASB Indicator	Page number (or link)/Comments	Boundary		Code	GRI Indicator	SASB Indicator
	Compliance with laws and	RT-CH-530a.1	For the purposes of this disclosure,	1		202	Market presence (2016)	
	regulations	Discussion of corporate positions related to government regulations	the Group uses the following materiality criteria:			3-3	Management of material topics	
		and/or policy proposals that address environmental and social factors affecting the industry• with regard to fines, the Group determined the amount exceeding RUB1 mIn as a materiality criterion which it deems to be meaningful given			202-1	Ratios of standard entry level wage by gender compared to local minimum wage		
			 the scale of its operations; with regard to other penalties, the Group assesses their influence on its reputation and 		_	202-2	Proportion of senior management hired from the local community	
			ability to continue as a going concern, taking into account			203	Indirect economic impacts	(2016)
			the amount of expenses likely to be incurred as a result of such penalties.		_	3-3	Management of material topics	
			In 2024, there were no cases of violation of laws and regulations			203-1	Infrastructure investments and services supported	
			by the Group that resulted in significant fines or significant other sanctions. The Company			203-2	Significant indirect economic impacts	
			compensates for damage caused in 2019 as a result of an emergency			204	Procurement practices (201	6)
			situation by reproducing aquatic biological resources			3-3	Management of material topics	
3,0 cas law to e	in 2024 in the amount of RUB 3,002 thousand. Information of cases of non-compliance with laws and regulations related to environmental protection is	3,002 thousand. Information of cases of non-compliance with laws and regulations related		204-1	Proportion of spending on local suppliers at significant locations of operation			
_			disclosed on p. 187		-	205	Anti-corruption (2016)	
	Membership associations		100	1	_	3-3	Management of material	
	proach to stakeholder gagement	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	26	1	-	205-1	topics Proportion of spending on local suppliers at significant locations of operation	EM-MM-510a.1 Description of the mar system for prevention and bribery throughou chain
	Collective bargaining agreements		147	2	-			EM-MM-510a.2
	Material topics (2021)				_			Production in countrie the 20 lowest rankings
	Processes to determine material topics		26-29, 355-361	1	_			International's Corrupt Index
2	List of material topics		28-29	1		205-2	Communication of and training in anti-corruption	
3	Management of material topics		83, 95, 109, 131, 146, 223, 284, 292	1	-	205-3	policies and procedures	
01	Economic performance (201	6)				205-5	of corruption and actions	
3	Management of material		29		-	206	taken Anti-competitive Behavior (2016)
-1	topics Direct economic value		26	1		3-3	Management of material	2018)
	generated and distributed			·			topics	
	Financial implications and other risks and opportunities due to climate change		192	1		206-1	Legal actions for anti- competitive behavior, anti-trust, and monopoly practices	
3	Defined benefit plan		161	1		207	Tax (2019)	
	obligations and other retirement plans				_	3-3	Management of material topics	
01-4	Financial assistance received from government		Not disclosed owing to the confident information	aı nature of this		207-1	Approach to tax	

or	Page number (or link)/Comments	Boundary
	29	
	160	1
	161	1
	29	
	363	1
	228, 230	1
	29	
	138	2
	29	
.1 of the management revention of corruption hroughout the value	287, 296-297	1
.2 n countries that have t rankings in Transparency 's Corruption Perception	The Company does not carry out production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	
	293	1
	297-298	1
	29	
	299	1
	83	
	83	1

Code	GRI Indicator	SASB Indicator	Page number (or link)/Comments	Boundary
207-2	Tax governance, control, and risk management		83	1
207-3	Stakeholder engagement and management of tax- related concerns		83	1
207-4	Country-by-country reporting		84-85, 368	1
302	Energy (2016)			
3-3	Management of material topics		202	
302-1	Energy consumption within the organisation	RT-CH-130a.1, EM-MM-130a.1 (1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self- generated energy	204-205	2
302-2	Energy consumption outside of the organization		not applicable	
302-3	Energy intensity		204-205	2
302-4	Reduction in electricity consumption		202	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		212	
303-1	Responsible water consumption		212	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	214	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		
		Number of incidents of non- compliance associated with water quality permits, standards, and regulations		
		RT-CH-140a.3		
		Description of water management risks and discussion of strategies and practices to mitigate them		
303-4	Water discharge		214-216	2
303-5	Water consumption		215	2

Code	GRI Indicator	SASB Indicator	Page number (or link)/Comments	Boundary	
304	Biodiversity (2016)			-	
3-3	Management of material topics		212		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	EM-MM-160a.3 Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	The Group's operations are not located in protected areas or areas of high biodiversity value outside protected areas		
304–2	Significant impacts of activities, products, and services on biodiversity		217 2		
304-3	Habitats protected or restored		219	2	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations		The Group's operations are not located in protected areas or areas of high biodiversity value. The Group's operations do not pose a threat to endangered animal and plant species listed in the International Union for Conservation of Nature (IUCN) Red List and the Russian Red Data Book		
101 ¹	Biodiversity (2024)				
101-1	Policy aimed at halting and preventing biodiversity loss		184,217		
101-2	Biodiversity impact management		217, 219		
101-4	Identification of biodiversity impacts		217		
101-5	Location of areas with biodiversity impact		218		
305	Emissions (2016)				
3-3	Management of material topics		191, 209		
305-1	Direct (Scope 1) GHG emissions	RT-CH-110a.1, EM-MM-110a.1 Gross global Scope 1 emissions, percentage covered under emissions- limiting regulations	196-197	2	
		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	190		
305-2	Energy indirect (Scope 2) GHG emissions		197	2	
305-3	Other indirect (Scope 3) GHG emissions		198 Changes have been made to the data for 2024 and for comparable periods, including the base year, in the category of purchased goods due to adjustments to the carbon footprint data provided by the supplier earlier	2	
305-4	GHG emissions intensity		197-198	2	
305-5	Reduction of GHG emissions		198	2	

¹ With full-fledged biodiversity disclosures under the GRI 101 standard expected in 2026, the Company conducted a pilot disclosure as required by the standard, except for items 101-3, and 101-6 – 101-8.

Code	GRI Indicator	SASB Indicator	Page number (or link)/Comments	Boundary
305-6	Emissions of ozone- depleting substances		The Company does not use ozone-de on an industrial scale	epleting substances
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)	210-211	2
306	Waste (2020)			
3-3	Management of material topics		205	
306-1	Waste generation and significant waste-related impacts	RT-CH-150a.1 Amount of hazardous waste generated, percentage recycled	205	2
306-2	Management of significant waste-related impacts		206	2
306-3	Waste generated		207	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	207	2
306-5	Waste directed to disposal		207	2
308	Supplier environmental asse	essment (2016)		
3-3	Management of material topics		29	
308-1	New suppliers that were screened using environmental criteria		140	2
308-2	Negative environmental impacts in the supply chain and actions taken		140	2
401	Employment (2016)			
3-3	Management of material topics			
401-1	New employee hires and employee turnover		151, 368	1
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		162 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		375	1
402	Labor/Management Relation	ns (2016)		
3-3	Management of material topics		29	
_		EM-MM-310a.2 Number and duration of strikes and lockouts	No cases	

Code	GRI Indicator	SASB Indicator	Page number (or link)/Comments	Boundary
		EM-MM-210b.2	146	
		Number and duration of non-technical delays		
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.	1
			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 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	
403	Occupational health and safe	ety (2018)		
3-3	Management of material topics		166	
403-1	Occupational health and safety management system		166, 178	2
403-2	Hazard identification, risk assessment, and incident investigation		171	2
403-3	Occupational health services		168	2
403-4	Worker participation, consultation, and communication on occupational health and safety		168	2
403-5	Worker training on occupational health and safety		178	2
403-6	Promotion of worker health		177	2

Strategic report

Code	GRI Indicator	SASB Indicator	Page number (or link)/Comments	Boundary
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		177	2
403-8	Workers covered by an occupational health and safety management system		179	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	174	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	172	
		RT-CH-540a.1 Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	174	
		RT-CH-540a.2 Number of transport incidents	176	
403-10	Occupational diseases		177	2
404	Training and education (201	6)		
3-3	Management of material topics		29	
404-1	Average hours of training per year per employee		155	2
404-2	Programmes for upgrading employee skills and transition assistance programmes		156	2
404-3	Percentage of employees receiving regular performance and career development reviews		158	2
405	Diversity and equal opportu	nity (2016)		
3-3	Management of material topics		29	
405-1	Diversity of governance bodies and employees		152, 256	1
405-2	Correlation of the standard entry-level wage and remuneration of women and men		160	1
410	Security Practices 2016			
3-3	Management of material topics		29	
410-1	Security personnel trained in human rights policies or procedures		285	1

Code	GRI Indicator	SASB Indicator	Page number (or link)/Comments	Boundary
413	Local Communities 2016	_		
3-3	Management of material topics		29	
		RT-CH-210a.1	225	
		Discussion of engagement processes to manage risks and opportunities associated with community interests		
		EM-MM-210b.1	225	
		Discussion of process to manage risks and opportunities associated with community rights and interest		
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	2
413-2	Operations with significant actual and potential negative impacts on local communities		The Apatit, including its branches and standalone business units has no operations with significant actual and potential negative impacts on local communities. Significant impacts of the Apatit, including its branches and standalone business units on local communities has been assessed as part of evaluation of UN Sustainable Development Goals impacts.	2
			More information on page 226	
414	Supplier Social Assessment	2016		
3-3	Management of material topics		29	
414-1	New suppliers that were screened using social criteria		140	2
414-2	Negative social impacts in the supply chain and actions taken		140	2
417	Marketing and labelling (201	6)		
3-3	Management of material topics		95	
417-1	Requirements for product and service information and labelling		100	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

Appendice