

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	184	
		RT-CH-410b.2 Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	184	
		RT-CH-000.A Production broken down by reporting segments	86	
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	EM-MM-000.B Total number of employees, percentage contractors	150	1
2-8	Workers who are not employees		151	1
2-9	Governance structure and composition		250, 256	1

Code	GRI Indicator	SASB Indicator	Page number (or link)/Comments	Boundary
2-10	Appointment and selection of the supreme governance body		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
2-11	Chair of the supreme governance body		260	1
2-12	Role of the supreme governance body in overseeing the impacts		248, 279	1
2-13	Delegation of responsibility for impact management		248	1
2-14	Role of the supreme governance body in sustainability reporting		3, 28-29, 248	1
2-15	Conflicts of interest		298	1
2-16	Communication of critical concerns		272	1
2-17	Collective knowledge of the supreme governance body		257	1
2-18	Supreme governance body performance assessment		258	1
2-19	Remuneration policies		276	1
2-20	Process to determine remuneration		276	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 labor costs, as well as the risk of losing key management personnel to the Company as a result of competition in the labor market	
2-22	Statement on sustainable development strategy		33	1
2-23	Policy commitments		286	1
2-24	Embedding policy commitments		287	1
2-25	Processes to remediate negative impacts		147, 288	1
2-26	Mechanisms for seeking advice and raising concerns		147, 288	1

