

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	184-186, 272-273
(ii) how the body(s) or individual(s) determines appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to sustainability-related risks and opportunities	257
(iii) how and how often the governance bodies or individuals are informed about sustainability-related risks and opportunities	272-273
(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	66-77
(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	48-49, 277-281
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	132, 146, 166, 186, 224, 272-273
(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	132, 146, 166, 186, 224
STRATEGY	
30(a) Sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects	66-75, 97, 110, 134, 149, 171, 189, 225
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	360-366
33(a) How the entity has responded to, and plans to respond to, sustainability-related risks and opportunities in its strategy and decision-making	65-75

Reporting element	Report page / comments
33(b) The progress against plans the entity has disclosed in previous reporting periods, including quantitative and qualitative information	Strategy–2025 — 50-53 Research, innovations and education — 106-107 Customers and product management — 92-93 Supply chain — 128-129 People development — 142-143 Industrial safety — 164-165 Environmental review — 182-183 Contributing to local communities — 220-221
RISK MANAGEMENT	
44(a) The processes and related policies the entity uses to identify, assess, prioritise, and monitor sustainability-related risks, including information about:	For the most part, information related to the management of key risks and opportunities is disclosed
(i) the inputs and parameters the entity uses	151, 174-176
(iii) how the entity assesses the nature, likelihood and magnitude of the effects of those risks	66-75
(iv) whether and how the entity prioritises sustainability-related risks relative to other types of risk	66-68
(v) how the entity monitors sustainability-related risks	202, 212
METRICS AND TARGETS	
46(a) Metrics for each sustainability-related risk and opportunity that could reasonably be expected to affect the entity's prospects	Research, innovations and education — 110-127 Customers and product management — 96-105 Supply chain — 134-141 People development — 150-163 Industrial safety — 172-181 Energy efficiency — 203-205 Waste — 205-208 Air — 209-211 Water — 212-216 Biodiversity — 217-219 Contributing to local communities — 226-245
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	Research, innovations and education — 106-107 Customers and product management — 92-93 Supply chain — 128-129 People development — 142-143 Industrial safety — 164-165 Energy efficiency — 201 Waste — 205 Air — 208 Water — 212 Biodiversity — 216 Contributing to local communities — 220-221

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
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 charges• Social contributions• Other 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 charges• Social contributions• Other 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.