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 risks and opportunities, including information about:	I procedures used to monitor, manage and oversee sustainability-related			
(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	Research, innovations and education — 110-127
that could reasonably be expected to affect the entity's prospects	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	Research, innovations and education — 106-107
a sustainability-related risk or opportunity; and its performance in relation to that sustainability-related risk or opportunity,	Customers and product management — 92-93
including progress towards any targets the entity has set, and any targets it is required to meet by law or regulation	Supply chain — 128-129
any tangets it is required to meet by law of regulation	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
51(a) Metric used to set the target and to monitor progress towards reaching the target	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
51(b) The specific quantitative or qualitative target the entity has	Research, innovations and education — 106-107
set or is required to meet	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
51(c) The period over which the target applies	52-53
	The company has set goals for the period up to 2025: for environmental indicators (air, water, waste); for indicators in the field of occupational safety and industrial safety; for indicators in the field of social responsibility (personnel development)
51(f) Performance against each target and an analysis of trends	Research, innovations and education — 106-107
or changes in the entity's performance	Customers and product management — 92-93
	Supply chain — 128-129
	People development — 142-143
	Industrial safety — 164-165
	Energy efficiency — 203-205
	Waste — 205-208
	Air — 209-211
	Water — 212-216
	Biodiversity — 217-219
	Contributing to local communities — 220-221
	The relevant thematic sections provide an analysis of the dynamics of indicators and a description of activities that contribute to achieving the targets.

IFRS S2

Reporting element	Report page / comments			
GOVERNANCE				
6 (a) The governance bodies or individuals responsible for oversight of climate-related risks and opportunities:				
(i) how responsibilities for climate-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to those governance bodies or individuals	184-186, 272-273			
(ii) how the governance bodies or individuals determine whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities	257			
(iii) how and how often the governance bodies or individuals are informed about climate-related risks and opportunities	272-273			
(v) how the governance bodies or individuals oversee the setting of targets related to climate-related risks and opportunities, and monitor progress towards those targets, including whether and how related performance metrics are included in remuneration policies	48-49, 200, 277-288			
6(b) Management's role in the governance processes, controls and procedures used to monitor, manage and and opportunities, including information about:	d oversee climate-related risks			
(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	186, 272-273			
(ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions	184-185, 188			
STRATEGY				
9(a) Climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects	193 TCED 18 24			
9(c) The effects of those climate-related risks and opportunities on the entity's strategy and decision-making, including information about its climate-related transition plan	74 TCFD, 24-30			
10(a) Climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects	193			
10(b) Explain, for each climate-related risk the entity has identified, whether the entity considers the risk to be a climate-related physical risk or climate-related transition risk	TCFD, 20-23			
10(c) Specify, for each climate-related risk and opportunity the entity has identified, over which time horizons (short, medium or long term) the effects of each climate-related risk and opportunity could reasonably be expected to occur	TCFD, 34-35			
10(d) Explain how the entity defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the entity for strategic decision-making.	TCFD, 18			
14 (a) Information about how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation:				
(ii) current and anticipated direct mitigation and adaptation efforts	195-196			
(iii) current and anticipated indirect mitigation and adaptation efforts	195-196			
(iv) any climate-related transition plan the entity has, including information about key assumptions used in developing its transition plan, and dependencies on which the entity's transition plan relies	192			
(v) how the entity plans to achieve any climate-related targets, including any greenhouse gas emissions targets	190-192			
14(b) Information about how the entity is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 14(a)	The Company has a dedicated budget for climate-related initiatives			
14(c) Quantitative and qualitative information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 14(a)	190, 196-200			
22(a) Information that enables users to understand the resilience of the entity's strategy and business mode including:	l to climate-related changes,			
(i) the implications, if any, of the entity's assessment for its strategy and business model, including how	190-192			
the entity would need to respond to the effects identified in the climate-related scenario analysis				

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.

Report page / comments Reporting element 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 TCFD, 20-23 (v) how the entity monitors climate-related risks (vi) whether and how the entity has changed the processes it uses compared with the previous reporting 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 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, 196-198 expressed as metric tonnes of CO₂ equivalent (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 187, 203 and opportunities 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 278 remuneration 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 Progress in reducing gross greenhouse gas emissions (coverage scope 1, 2, 3) is calculated by the base year 182 33(g) Information on whether the quantitative target is an absolute target or an intensity target 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 190-200 of trends or changes in the entity's performance 36(a) Which greenhouse gases are covered by the target 190

190

36(b) Whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target

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:	84	1	
	 Taxes and other charges Social contributions Other payments to government			
MED 7	Total actual payments to government (except for fines and penalties), including, RUB'000:	84	1	
	 Taxes and other charges Social contributions Other payments to government			
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.