

# MATERIAL TOPICS

GRI 2-14, 2-29, 3-1, 3-2

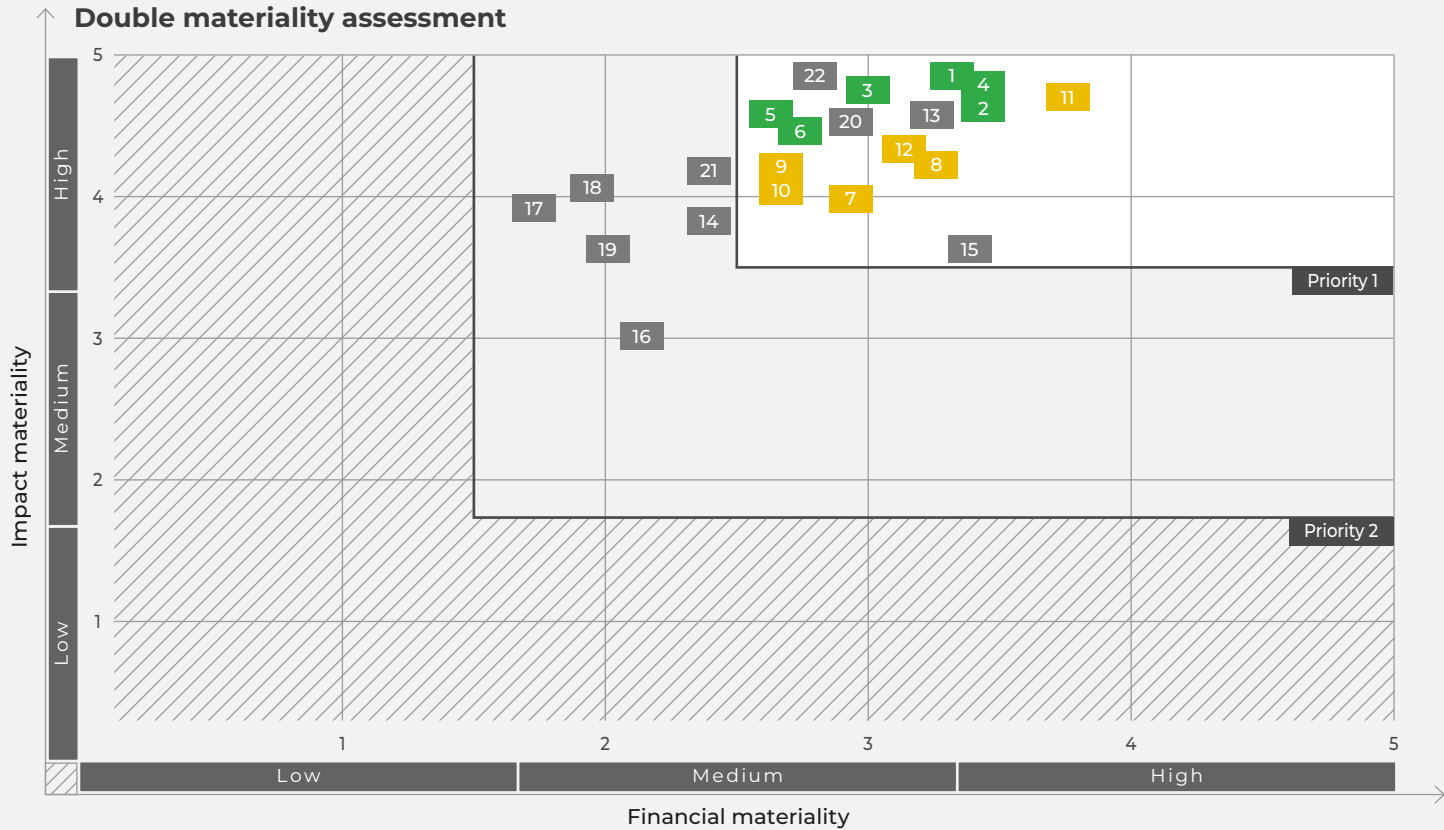
PhosAgro looked into the topics outlined in each GRI Topic Standard and identified a list of 22 topics that hold most importance for its key stakeholders and the Company itself. This selection was made taking into account the position of the investment and finance community, including rating agencies, as well as feedback from key stakeholders, along with comments received during the professional and public assurance of the 2022 and 2023 non-financial reporting. These topics were included in this Report for disclosure.

In 2024, the number of disclosed material topics (22) and GRI indicators remained unchanged compared to 2022 and 2023.

## Selection of material topics: approaches and steps in 2024



## Double materiality assessment



### ENVIRONMENTAL CATEGORY

E	1	GRI 201, 305	Climate	p. 190
	2	GRI 302	Energy efficiency	p. 200
	3	GRI 306	Waste	p. 205
	4	GRI 305	Air	p. 208
	5	GRI 303	Water	p. 212
	6	GRI 101, 304	Biodiversity	p. 216

### SOCIAL CATEGORY

S	7		Research and education	p. 106
	8	GRI 202, 402, 405	Personnel development and human rights	p. 142, 290
	9	GRI 401	Employment	p. 150
	10	GRI 404	Training and education	p. 154
	11	GRI 403	Industrial safety	p. 164
	12	GRI 203, 413	Contributing to local communities	p. 220, 226

### GOVERNANCE CATEGORY

G	13	GRI 201, 202, 203	Economic impact	p. 26, 192, 220, 230
	14	GRI 207	Tax policy	p. 83
	15	GRI 417	Product management	p. 100
	16		Corporate governance principles	p. 248
	17	GRI 205	Anti-corruption	p. 292
	18	GRI 206	Anti-competitive behaviour	p. 299
	19	GRI 410	Information security	p. 284
	20	GRI 204	Supply chain	p. 128
	21	GRI 308, 414	Supplier ESG evaluation	p. 139
	22	GRI 201	Share capital	p. 300

For more information on our approach to identifying material topics and their impact on the value chain, see the Additional Information section

p.

355-362