

Material topics

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

In 2025, PhosAgro Group conducted a materiality assessment based on the double materiality principle.

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

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17 topics were identified as material for disclosure in the report from a double materiality perspective

Environmental category

Key process stages

Compiling a list of impact materiality topics

Having already used an impact materiality assessment in previous non-financial reporting cycles, the Company started with the baseline topic list from its 2024 report. This list was then refined using benchmarking against reports from companies in related industries, along with recommendations from non-financial reporting standards and input from the Company's experts. Internal and external stakeholders then rated the topics covering the Company's economic, environmental, and social impacts via an online survey.

Compiling a list of financial materiality topics

Simultaneously, the Company compiled a list of sustainability risks and opportunities for internal expert review. Each risk and opportunity was evaluated on likelihood, scale of potential consequences, time horizon, and value chain position. Risks and opportunities were then grouped into topics, and the topics were ranked by financial materiality using the highest likelihood and consequence scores.

Merging the two lists and selecting double materiality topics for disclosure

In the final stage, a double materiality matrix was created, plotting topics against their impact materiality and financial materiality scores. This visualisation helped identify material topics that reflect both the Company's impacts on the economy, nature, and society and its key sustainability risks and opportunities.

Environmental category	Social category	Governance category
1GRI 201, 305Climate change mitigation and adaptationp. 202 2GRI 302Implementation of technologies and solutions to improve energy efficiencyp. 202 3GRI 305Air protectionp. 202 4GRI 306Waste management and tailings storage facility managementp. 202 5GRI 303Water resource protection and water stress risk managementp. 202	6Research and educationp. 114 7GRI 404Training and professional developmentp. 158 8GRI 202, 402, 405Equal opportunities and human rights compliancep. 302 9GRI 401Job creation and employmentp. 158 10GRI 203, 413Contribution to local communitiesp. 246 11GRI 403Occupational health and safetyp. 184 12GRI 403Emergency preparednessp. 184	13GRI 207Tax policyp. 86 14GRI 204Supply chain managementp. 144 15GRI 417Product quality and safety assurancep. 102 16GRI 410Information securityp. 296 17Innovation, digitalisation, and use of artificial intelligence technologiesp. 134