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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	218-221
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(i) a description of whether and how climate-related considerations are factored into executive remuneration	294-295
33(a) Metric used to set the climate-related target	211
33(c) The part of the entity to which the target applies	Boundary 2 – Apatit, including its branches and standalone business units 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 2018 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	202
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Sustainable development indicators content index as per the Public Capital Standard for Business

No.	Item/Indicator	UoM	Page number/Comments	Boundary
Environmental				
1	Total water withdrawal	‘000 m³	P. 239	2
2	Water consumption from all sources of water supply	‘000 m³	P. 239	2
3	Share of recycled and recirculated water in total water supply for internal use (all sources)	P.	P. 240	2
4	Waste water (untreated, standard clean, treated to standard) discharge into water bodies and effluents directed for third-party treatment	‘000 m³	P. 235, 240	2
5	Total hazard class 1-5 waste generation,	kt	P. 231	2
	• Class 1 waste generation	kt		
	• Class 2 waste generation	kt		
	• Class 3 waste generation	kt		
	• Class 4 waste generation	kt		
	• Class 5 waste generation	kt		
6	Total waste management	kt	P. 231	2
	• Waste management: disposed waste (including reused and recycled into energy)	kt		
	• Waste management: decontaminated waste	kt		
	• Waste management: buried waste	kt		
7	Emission load from stationary pollution sources	kt	P. 231	2
8	Direct and indirect GHG emissions	kt (CO ₂ -eq.)	P. 211, 218 The indicator is disclosed under a methodology other than the one specified in the PCSB. Scope 1: according to the IPCC methodology Scope 2: according to the GHG methodology	2
9	Carbon footprint of products	kt of CO ₂ -eq. per unit of produce	P. 211	2

No.	Item/Indicator	UoM	Page number/ Comments	Boundary
10	Total expenses for environmental activities,	RUB '000	10,223,944	2
	• atmospheric air protection and climate change prevention	RUB '000	2,201,377	
	• waste water collection and treatment	RUB '000	3,665,472	
	• waste management	RUB '000	4,327,916	
	• conservation of biodiversity and natural areas	RUB '000	5,518	
	• land protection and sustainable use	RUB '000	14,770	
	• land rehabilitation	RUB '000		
	• environment protection from noise, vibration and other physical impact	RUB '000	56	
	• assuring radiation safety	RUB '000	17	
	• environmental protection R&D (added line, see form 4-OS for details)	RUB '000	7,467	
	• other environmental protection activities	RUB '000	1,351	
11	Consumption of renewable and low-carbon energy	GJ	2023 - 1,079,998.9 GJ 2024 - 1,080,001.4 GJ 2025 - 1,349,999.5 GJ	
	Consumption of renewable and low-carbon energy	%	2023 - 0.010% 2024 - 0.009% 2025 - 0.012%	
12	Total internal energy use excluding heat and electricity supply to external consumers,	GJ	P. 228	2
	• heat energy	GJ		
	• electricity	GJ		
	• by fuel type	GJ		
14	Environmental impact payments	RUB '000	P. 208	2
15	Reimbursement and fine expenses, including:	RUB '000	P. 208	2
	• fines for environmental laws violation	RUB '000		
	• environmental damage (impact) reimbursement	RUB '000		
16	Accidents and incidents causing environmental impact (including resulting from man-made disasters)	cases	2023 – 0	2
			2024 – 0	
			2025 – 1	

No.	Item/Indicator	UoM	Page number/ Comments	Boundary
17	Capital investments to ensure environmental protection and sustainable use of natural resources,	RUB '000	3,658,617	2
	• waste water management	RUB '000	1,085,226	
	• atmospheric air protection and climate change prevention	RUB '000	377,378	
	• protection and environmental rehabilitation of lands, surface water bodies, and underground sources	RUB '000	1,027,311	
	• waste management	RUB '000	1,154,969	
	• noise and vibration impact reduction	RUB '000	0	
	• conservation of biodiversity and protection of natural areas	RUB '000	13,535	
	• protection and sustainable use of forests	RUB '000	198	
	• other environmental protection activities	RUB '000	0	
18	Energy Management System certification	Yes/no	P. 222	2
Social				
19	Total payroll expenses	RUB '000	2023 – 26,334.947 2024 – 34,461.1953 2025 – 37,543.9617	2
20	Ratio of the Company's average salary to the regional average	%	P. 180	2
21	Average headcount	people	P. 168	1
23	Share of employees with disabilities	%	2023 – 1.25%	2
			2024 – 1.51%	
			2023 – 1.60%	
24	Share of employees covered by the following veteran categories according to the Federal Law On Veterans:	%	2023 – 2.34% 2024 – 2.31% 2025 – 2.30%	2
	• the Great Patriotic War veterans	%		
	• combat veterans involved in military operations in the Soviet Union, Russia, and other countries	%		
	• military service veterans	%		
25	Share of employees covered by each of the following categories: gender, age group	%	P. 170	1
	• Share of male employees	%		
	• Share of female employees	%		
	• Share of employees aged under 30	%		
	• Share of employees aged 30–50	%		
	• Share of employees aged above 50	%		

No.	Item/Indicator	UoM	Page number/Comments	Boundary
26	Total average wages	RUB '000	P. 180	1
	• by occupation group (separately for management and other employee groups)	RUB '000	Partially disclosed	
	• by gender considering occupation group	RUB '000		
	• by age group	RUB '000		
27	Total occupational health and safety expenses,	RUB '000	P. 194	2
	• including average costs per employee	RUB '000	Partially disclosed	
28	Total expenses on organising and holding social and sports events for employees and their families,	RUB '000	P. 181	2
	• including average costs per employee	RUB '000		
29	Lost time injury frequency rate (LTIFR), excluding contractors' employees, per 1.000.000 man-hours	cases, per 1 mln man-hours	P. 195	2
30	Fatalities, excluding contractors' employees	cases	P. 196	2
31	Total training expenses,	RUB '000	P. 173, 174	2
	• per employee	RUB '000	Partially disclosed	
	Training expenses as a percentage of total administrative expenses	%		
32	Average hours of training per year per employee	hours per employee	P. 174	2
33	Share of employees covered by collective bargaining agreements in the average headcount	%	P. 164	1
34	Employee turnover rate	%	P. 384	1
35	Total expenses on supporting social programmes, including charities not aimed at employees and their families, including:	RUB '000	P. 386	1
	• healthcare	RUB '000		
	• education and science	RUB '000		
	• sports	RUB '000		
	• culture, art, and tourism	RUB '000		
	• creating accessible infrastructure and inclusive environment	RUB '000		
	• improvement and comfortable urban environment projects	RUB '000		
	• creating and placing social advertising	RUB '000		
	• housing support	RUB '000		
	• ensuring public safety anti-terrorist protection of infrastructure facilities	RUB '000		
	• supporting individuals in need of social assistance	RUB '000		
	including support of the following veteran categories according to the Federal Law On Veterans:	RUB '000		
	the Great Patriotic War veterans	RUB '000		
	combat veterans involved in military operations in the Soviet Union, Russia, and other countries	RUB '000		
	military service veterans	RUB '000		

No.	Item/Indicator	UoM	Page number/Comments	Boundary
36	Total expenses on organising and holding healthcare events for employees and their families,	RUB '000	2023 – 145.327 2024 – 184.149.5 2025 – 215.602.7	2
	• including average costs per employee	RUB '000	2023 – 10.17 2024 – 11.9 2025 – 13.15	
38	Fines and sanctions incurred by the Company in relation to labour law violations	RUB '000	For the purposes of disclosing information on fines, the Group determined the amount exceeding RUB 1 mln as a materiality criterion which it deems to be meaningful given the scale of its operations. In the reporting year, there were no violations of labour legislation by the Group that resulted in significant fines or other material sanctions	1
39	Average number of children aged under 6 per employee	%	2023 – 7.52% 2024 – 7.60% 2025 – 7.61%	2
40	Average number of children per employee	%	2023 – 80.7% 2024 – 80.0% 2025 – 75.8%	2
41	Share of employees with multi-child families in total headcount	%	2023 – 4.3% 2024 – 4.2% 2025 – 3.9%	2
42	Share of married employees	%	2023–66% 2024–64% 2025–64%	2
43	Amount of the one-off payment (including financial aid) paid within a year after childbirth	RUB	P. 387	2
44	OHS Management System certifications	Yes/no	Yes, p. 186	
Governance				
45	Sustainable development policy and/or other relevant strategic documents in place (sustainability strategy, environmental strategy, climate strategy setting short- and long-term measures for adapting to climate change and mitigating anthropogenic impact on climate)	Yes/no	Yes, p. 204, 212	
46	A governance body or committee established by a collegial governing body to approve and monitor the implementation of a sustainable development policy and/or other relevant strategic documents (e.g. sustainability strategy, climate strategy)	Yes/no	Yes, p. 272	
47	The Company's remuneration policy determining top management remuneration reflects sustainability and climate targets	Yes/no	Yes, p. 294	
48	Share of independent directors among the members of the collegial governing body	%	Yes, p. 280	1

No.	Item/Indicator	UoM	Page number/ Comments	Boundary
49	Share of female managers in the total number of managers,	%	Yes, p. 170	1
	• including collegial governing bodies	%	P. 280	
50	Number of reported violations of the rights of indigenous peoples living in the Russian Federation	cases	Not applicable	
51	Share of employees filling positions exposed to high corruption risks	%	P. 380	
52	Average hours of anti-corruption training per employee	units	P. 310	
53	A risk management policy (including climate risks) and/ or other risk management documents in place	Yes/no	Yes, https://cdn.phosagro.ru/upload/iblock/35c/35c2ee0bc879eb911cb2aa1a4ddf722.pdf	
54	Number of cases of liability for consumer rights violations under the Russian laws	cases	Not recorded in the reporting year	
55	Number of reported socially significant incidents (strikes)	cases	Not recorded in the reporting year	
56	An policy and/or other documents in place to support inclusion	Yes/no	Yes, https://cdn.phosagro.ru/upload/docs/hr_policy.pdf	
57	The Company has written commitments to implement comprehensive inclusion initiatives by:	Yes/no	Partially disclosed	
	• making its territories, premises and services accessible for people with disabilities	Yes/no		
	• carrying out awareness raising and educational inclusion programmes for personnel	Yes/no		
	• implementing tech solutions to ensure accessible workplaces and create jobs for people with disabilities with quarterly progress reporting on the said initiatives	Yes/no		
58	Total claims under legal disputes involving the issuer as a defendant:	RUB '000	No claims	1
	• claims against current or former members of the issuer's governing bodies	RUB '000		
	• claims challenging transactions in accordance with articles 173.1 and 174 of Russia's Civil Code	RUB '000		
	• claims challenging decisions of the issuer's governing bodies, and other court disputes involving the issuer related to corporate law violations	RUB '000		
59	Total claims upheld under legal disputes involving the issuer as a defendant	RUB '000	2023 – none 2024 – none 2025 – 1,938	1
60	Total fines incurred by the Company and its officers in relation to violations of the Russian laws on joint-stock companies and securities, and corporate regulations for joint-stock companies	RUB '000	No claims	1

No.	Item/Indicator	UoM	Page number/ Comments	Boundary
Economic				
61	Revenue (or a similar indicator)	RUB '000	P. 87	
62	Labour productivity	RUB '000 per person	2023 – 12,942 2024 – 13,284 2025 – 14,251	2
63	Total accrued payments to government (except for fines and penalties),	RUB '000	Yes, p. 387	1
	• taxes and other charges	RUB '000		
	• social contributions	RUB '000		
	• other payments to government	RUB '000		
64	Total actual payments to government (except for fines and penalties),	RUB '000	Yes, p. 94	1
	• taxes and other charges	RUB '000		
	• social contributions	RUB '000		
	• other payments to government	RUB '000		
65	Share of Russian goods, work and services in the total procurement volume	%	96.3%	2
66	Share of goods, work and services purchased from SME in the total procurement volume from Russian organisations	%	24%	2
Business reputation				
73	Acquired EPS and ESG ratings, sustainability and responsible business indices and rankings	Yes/no	Yes, <u>EPS rating of responsible business</u>	
Preserving the population, improving people's health and welfare, support for families				
74	The Company's expenses on family and parenthood support programmes	RUB '000		
	Share of the Company's expenses on family and parenthood support programmes in total administrative expenses	%		
75	Share of the Company's occupational health and safety expenses in total administrative expenses	%		
76	The Company's total expenses on healthcare for its employees and local communities	RUB '000		
	• the Company's expenses on employee healthcare	RUB '000		
	• the Company's expenses on local communities healthcare	RUB '000		
	Share of the Company's expenses on healthcare for its employees and local communities in total administrative expenses	%		

No.	Item/Indicator	UoM	Page number/Comments	Boundary
77	The Company's expenses on healthcare infrastructure development	RUB '000	P. 387	1
	Share of the Company's expenses on healthcare infrastructure development in total administrative expenses	%	Partially disclosed	
78	The Company's expenses on support of vulnerable social groups	RUB '000	P. 387	2
	Share of the Company's expenses on support of vulnerable social groups in total administrative expenses	%	Partially disclosed	
79	The Company's expenses on mass sports support	RUB '000	P. 267, 387	
	Share of the Company's expenses on mass sports support in total administrative expenses	%	Partially disclosed	
Unlocking each person's potential, nurturing talents, fostering patriotic and socially responsible attitude				
80	The Company's expenses on support for education	RUB '000	P. 257, 387	2
	• support of secondary education institutions	RUB '000		
	• support of secondary vocational education institutions	RUB '000		
	• career guidance for children and young people	RUB '000		
	• support of children's and youth's supplementary education	RUB '000		
	• support of higher education institutions	RUB '000		
81	The Company's expenses on projects and initiatives fostering Russian traditional spiritual and cultural values	RUB '000	P. 288	1
	Share of the Company's expenses on projects and initiatives fostering Russian traditional spiritual and cultural values in total administrative expenses	%	Partially disclosed	
83	The Company's expenses on culture, arts, and folk art infrastructure development	RUB '000	P. 388	2
	Share of the Company's expenses on culture, arts, and folk art infrastructure development in total administrative expenses	%	Partially disclosed	
Comfortable and safe living environment				
85	The Company's expenses on urban improvement and integrated development	RUB '000	P. 255	2
	Share of the Company's expenses on urban improvement and integrated development in total administrative expenses	%	Partially disclosed	
86	The Company's expenses on road network improvement	RUB '000	P. 388	2
	Share of the Company's expenses on road network improvement in total administrative expenses	%	Partially disclosed	

No.	Item/Indicator	UoM	Page number/Comments	Boundary
Environmental well-being				
87	Ratio of the Company's expenses on environmental protection initiatives to total administrative expenses	%	2025 – 28.8%	
Sustainable and fast-growing economy				
88	Total expenses on corporate private pension and long-term savings programmes	RUB '000		
	• Expenses on corporate private pension and long-term savings programmes per employee	RUB '000		
	Share of expenses on corporate private pension and long-term savings programmes in total administrative expenses	%		
89	The Company's expenses on projects to boost the country's tourist appeal	RUB '000	P. 388	1
	Share of the Company's expenses on projects to boost the country's tourist appeal in total administrative expenses	%	Partially disclosed	
Technological leadership				
90	Ratio of investment in projects aimed at promoting the technological sovereignty and the structural adaptation of the Russian economy to total administrative expenses	%	n/a	1
	The Company's total R&D expenses	RUB '000	2,284,900	
	Share of the Company's R&D expenses in total administrative expenses	%	6.4%	