

SUSTAINABLE DEVELOPMENT INDICATORS CONTENT INDEX AS PER THE ORDER OF THE MINISTRY OF ECONOMIC DEVELOPMENT OF RUSSIA¹

Nº	Indicator	Page number/Comments	Boundary
Economic			
1	Revenue (or a similar indicator), RUB'000	6	1
2	Added value, RUB'000	2021 - 236 776; 2022 - 340 632; 2023 - 249 320	1
3	Net added value, RUB'000	2021 - 209 100; 2022 - 311 093; 2023 - 217 038	1
4	Total R&D expenses, RUB'000	p. 118	1
5	Labour productivity, RUB'000 per person	2021 - 22 951; 2022 - 28 697; 2023 - 20 171 p. 153	1
6	Total accrued payments to government (except for fines and penalties), including, RUB'000: • Taxes and other charges • Social contributions • Other payments to government	p. 90-91 (in terms of income tax)	1
7	Total actual payments to government (except for fines and penalties), including, RUB'000: • Taxes and other charges • Social contributions • Other payments to government	p. 392-395	1
8	Share of Russian goods, work and services in the total procurement volume, %	2021 - 97,07; 2022 - 97,23; 2023 - 93,24 (Share of local procurement – p. 139)	2
9	Share of goods, work and services purchased from SME in the total procurement volume from Russian organizations, %	2021 - 20,55; 2022 - 20,26; 2023 - 30,81 p. 141	2
10	Sustainable investments (including green investments), RUB'000	Item not calculated	
11	Investments into projects aimed at promoting the technological sovereignty and the structural adaptation of the Russian economy, RUB'000		
12	Index of economic vulnerability of business and other activities to climate risks, %		

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Environmental			
13	Water consumption from all sources of water supply	p. 219	2
14	Recycled and recirculated water supply	p. 220	2
15	Total waste water discharged, including untreated waste water	p. 220	2
16	Water use efficiency (water use per unit of product)	Specific water consumption, m ³ per tonne of products/RUB 2021 - 0,0010926 2022 - 0,0007614 2023 - 0,0010362 p. 221	2
17	Total hazard class 1-5 waste generation, including: • Class 1 • Class 2 • Class 3 • Class 4 • Class 5	p. 211	2
18	Total hazard class 1-5 waste handled, including: • Disposed waste • Decontaminated waste • Buried waste • Reused waste • Recycled waste • Reduction in waste generation	p. 211 Indicator reduction of waste generation - see the table below, data for indicator 18.	2
19	Emission load from stationary pollution sources	p. 215-216	2
20	Greenhouse gas emissions	There is no 2023 data obtained with the methodology approved by Order No. 371; this data will be provided later	2
21	Total expenses for environmental activities, including: • Atmospheric air protection and climate change prevention • Waste water collection and treatment • Waste management • Conservation of biodiversity and protection of natural areas	Total — p. 215 The data, including in the directions, can be found below in the table for indicator 21	2
22	Consumption of renewable and low-carbon energy	PhosAgro Group's energy consumption, GJ3 see p. 207 Renewable and low-carbon energy consumption, %: 2021 — 1,29% 2022 — 1,26% 2023 — 1,24%	2
23	Energy efficiency: electricity consumption per unit of net added value	2021 - 11,127 2022 - 7,404 2023 - 11,041 p. 207-208	2
Social			
24	Total payroll expenses, RUB'000	2021 — 15 772,75 2022 — 20 484,43 2023 — 26 334,95	2

¹ Order of the Ministry of Economic Development of Russia No. 764 On Approval of Methodological Recommendations for the Preparation of Sustainable Development Reporting dated 1 November 2023.

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25	Total average headcount, including disabled employees, people	2021 – 11,845, including 43 disabled employees 2022 – 12,970, including 52 disabled employees 2023 – 14,290, including 69 disabled employees	2
26	Total average monthly pay, RUB'000 including: • By occupation group • By gender • By age group	2021 – 106.0 2022 – 128.8 2023 – 150.2	2
27	Total health and safety expenses, including average costs per employee, RUB'000	Total: 2021 – 3 841 2022 – 4 977 2023 – 7 435	2
28	Expenses on organising and holding social, fitness, recreational, and healthcare activities for employees and their families, RUB'000, %	Total: 2021 – 1 357 500 2022 – 1 703 700 2023 – 2 195 200	2
29	Number of persons injured as a result of industrial accidents where lost time of one or more days was involved, including fatalities, people, %	2021 – 17; 0,14% 2022 – 8; 0,06% 2023 – 9; 0,06%	2
30	Total training expenses, including average costs per employee, RUB'000	Total: 2021 – 235 216 2022 – 271 872 2023 – 262 497 Including average costs per employee: 2021 – 13,6 2022 – 21,0 2023 – 18,4	2
31	Average training hours per year per employee by occupation group, units		2021 2022 2023
	Managers	83,2	113,0 109,1
	White-collar workers	61,7	85,4 73,5
	Blue-collar workers	104,0	104,0 110,8
32	Share of employees covered by collective bargaining agreements in total average headcount, %	2021 – 100% 2022 – 100% 2023 – 100%	2
33	Turnover ¹ , %	2021 – 9,08 2022 – 7,29 2023 – 5,88	2
34	Total expenses on supporting social programmes not aimed at employees and their families, including, RUB'000, % • Charity • Housing • Healthcare • Education • Support of people in need of social assistance	2021 – 3 323 899 2022 – 8 900 952 2023 – 9 356 293	2

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Governance			
35	Availability of a sustainable development policy and/or other strategic documents in this area	There is no separate sustainable development strategy or policy, as PhosAgro's Strategy to 2025 integrates sustainability principles in all of its areas of focus	
36	Number of Board of Directors meetings and the attendance rate	259	
37	Total number of directors, including age structure	260	
38	Number of the Audit Committee meetings and the attendance rate	259	
39	Inclusion into sustainable development (ESG) indices and ratings, number	26	
40	Number of reported violations of the rights of indigenous peoples living in the Russian Federation	Not applicable	
41	Share of employees filling positions exposed to high corruption risks, %	0,3136%	
42	Average hours of anti-corruption training per employee, units	Item not calculated	
43	Number of administrative proceedings against the Company, its subsidiaries and affiliates for corruption offences	There were no anti-corruption proceedings against the Company (in 3 years)	
44	Share of female managers in the total number of managers, including members of the Board of Directors (Supervisory Board)	p. 154, 260	

Table for Item 18 "Total hazard class 1–4 waste management, including by category", kt / net added profit, reduction in waste generation

Item	2021	2022	2023
Total waste generation (all hazard classes), kt	132,422.01117	120,426.02977	94,626.727750
Change y-o-y, t/RUB '000	0.633	0.387	0.436

Table for Item 21 "Expenditures on environment protection measures", total, incl. 2, RUB '000

Item	2021	2022	2023
Total, including	9,860,700	9,126,120	11 145 45
Atmospheric air protection and climate change mitigation	1,131,694	1,267,576	1,408,701
Waste water collection and treatment	2,085,932	2,234,548	2,453,407
Waste management	1,235,974	1,613,869	1,795,581
Biodiversity conservation and protection of natural habitats	0	0	0