

# GRI

## CONTENT INDEX

The data disclosed in this Report includes information on:

- **Boundary 1:** PhosAgro and companies that are part of the group to which PhosAgro belongs (corresponds to the scope of disclosure in IFRS consolidated financial statements).
  - **Boundary 2:** Apatit, including its branches and standalone business units..
- ✔ The Selected GRI Indicators subject to limited assurance procedures

Code	GRI Indicator	Page number (or link)/Comments	Boundary
<b>2</b>	<b>General disclosures (2021)</b>		
2-1	Organisational profile	2, 18	
2-2	Entities included in the organisation's sustainability reporting	2	
2-3	Reporting period, frequency, and point of contact	2	
2-4	Restatements of information	In the 2023 Report, the methodology for calculating the GRI 203-1 indicator was revised. Starting from this year, the indicator is calculated for all consolidated companies, which agrees with the general approach towards consolidated financial statements under IFRS. Based on the principle of comparability, the data for 2021 and 2022 was recalculated accordingly	
2-5	External assurance	2	
2-6	Activities, value chain and other business relationships	16-18, 139	1
2-7 ✔	Employees	152	1
2-8	Workers who are not employees	In 2023, there were 758 people working under civil law contracts with the Company, or 3.5% of the average headcount.  They mainly provided documentation support, cleaning, information and consulting, accounting, social support and supervisory services.	1
2-9	Governance structure and composition	252, 260	1
2-10	Appointment and selection of the supreme governance body	PhosAgro Group has an onboarding programme for new Board members. Newly appointed directors also visit PhosAgro Group's production sites and meet with functional managers.	1
2-11	Chair of the supreme governance body	266	1
2-12	Role of the supreme governance body in overseeing the impacts	249, 258, 286	1
2-13	Delegation of responsibility for impact management	249	1
2-14	Role of the supreme governance body in sustainability reporting	30, 250, 258	1
2-15	Conflicts of interest	304	1
2-16	Communication of critical concerns	278	1
2-17	Collective knowledge of the supreme governance body	261	1
2-18	Supreme governance body performance assessment	262	1
2-19	Remuneration policies	282	1
2-20	Process to determine remuneration	282	1
2-21	Annual total compensation ratio	Not disclosed owing to the confidential nature of this information	
2-22	Statement on sustainable development strategy	40	1
2-23	Policy commitments	292	1
2-24	Embedding policy commitments	292	1

Code	GRI Indicator	Page number (or link)/Comments	Boundary
2-25	Processes to remediate negative impacts	150, 294	1
2-26	Mechanisms for seeking advice and raising concerns	150, 294	1
2-27 ✔	Compliance with laws and regulations	For the purposes of this disclosure, the Group uses the following materiality criteria: <ul style="list-style-type: none"> <li>• with regard to fines, the Group determined the amount exceeding RUB1 mln as a materiality criterion which it deems to be meaningful given the scale of its operations;</li> <li>• with regard to other penalties, the Group assesses their influence on its reputation and ability to continue as a going concern, taking into account the amount of expenses likely to be incurred as a result of such penalties.</li> </ul> <p>In 2023, there were no violations by the Group of any laws and regulations resulting in material fines or penalties. The Group took steps to remedy the harm caused by an emergency in 2019 by committing RUB 1,584 thousand to the reproduction of aquatic biological resources in 2023. For information on cases of non-compliance with environmental laws and regulations, see page 189.</p>	1
2-28	Membership associations	105	1
2-29	Approach to stakeholder engagement	28-30	1
2-30	Collective bargaining agreements	We negotiate collective bargaining agreements with trade unions that address issues such as working conditions and compensation for employees at each of our production sites (usually for a three-year period, covering 100% of the employees of Apatit, its branches and standalone business units).	2
<b>3</b>	<b>Material topics (2021)</b>		
3-1 ✔	Processes to determine material topics	28-30, 380	1
3-2 ✔	List of material topics	30	1
3-3 ✔	Management of material topics		1
<b>201</b>	<b>Economic performance (2016)</b>		
3-3	Management of material topics	192	
201-1 ✔	Direct economic value generated and distributed	28	1
201-2	Financial implications and other risks and opportunities due to climate change	194	1
201-3	Defined benefit plan obligations and other retirement plans	386-387	1
201-4	Financial assistance received from government	Not disclosed owing to the confidential nature of this information	
<b>202</b>	<b>Market presence (2016)</b>		
3-3	Management of material topics	147	
202-1 ✔	Ratios of standard entry level wage by gender compared to local minimum wage	162	1
202-2 ✔	Proportion of senior management hired from the local community	162	1
<b>203</b>	<b>Indirect economic impacts (2016)</b>		
3-3	Management of material topics	227	
203-1 ✔	Infrastructure investments and services supported	231	1
203-2	Significant indirect economic impacts	232	1
<b>204</b>	<b>Procurement practices (2016)</b>		
3-3	Management of material topics	133	
204-1	Proportion of spending on local suppliers at significant locations of operation	141	2
<b>205</b>	<b>Anti-corruption (2016)</b>		
3-3	Management of material topics	297	

Code	GRI Indicator	Page number (or link)/Comments	Boundary
205-1	Operations assessed for risks related to corruption	302	1
205-2	Communication of and training in anti-corruption policies and procedures	298	1
205-3	Confirmed incidents of corruption and actions taken	303	1
<b>206</b>	<b>Anti-competitive Behavior (2016)</b>		
3-3	Management of material topics	297	
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	305	1
<b>207</b>	<b>Tax (2019)</b>		
3-3	Management of material topics	89	
207-1	Approach to tax	89	1
207-2	Tax governance, control, and risk management	89	1
207-3	Stakeholder engagement and management of tax-related concerns	89	1
207-4	Country-by-country reporting	90, 388	1
<b>302</b>	<b>Energy (2016)</b>		
3-3	Management of material topics	205	
302-1	Energy consumption within the organisation	207-208	2
302-2	Energy consumption outside of the organization	Not applicable	
302-3	Energy intensity	207-208	2
302-4	Reduction in electricity consumption	205	2
302-5	Reductions in energy requirements of products and services	Not applicable	2
<b>303</b>	<b>Water and effluents (2018)</b>		
3-3	Management of material topics	217	
303-1	Responsible water consumption	217	2
303-2	Management of water discharge and related impacts on water resources	Effluents are treated until standard permissible discharge and temporarily permitted discharge rates are reached as required by permits to discharge pollutants into the environment (water bodies) issued by a relevant authority for each discharge.	2
303-3	Water withdrawal	218	2
303-4	Water discharge	220-221	2
303-5	Water consumption	221	2
<b>304</b>	<b>Biodiversity (2016)</b>		
3-3	Management of material topics	222	
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	The Group's operations are not located in protected areas or areas of high biodiversity value outside protected areas.	
304-2	Significant impacts of activities, products, and services on biodiversity	223	2
304-3	Habitats protected or restored	223	2
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	The Group's operations are not located in protected areas or areas of high biodiversity value. The Group's operations do not pose a threat to endangered animal and plant species listed in the International Union for Conservation of Nature (IUCN) Red List and the Russian Red Data Book	
<b>305</b>	<b>Emissions (2016)</b>		

Code	GRI Indicator	Page number (or link)/Comments	Boundary
3-3	Management of material topics	192	
305-1	Direct (Scope 1) GHG emissions	201	2
305-2	Energy indirect (Scope 2) GHG emissions	202	2
305-3	Other indirect (Scope 3) GHG emissions	202-203	2
305-4	GHG emissions intensity	201-203	2
305-5	Reduction of GHG emissions	203	2
305-6	Emissions of ozone-depleting substances	The Company does not use ozone-depleting substances on an industrial scale	
305-7	Nitrogen oxides (NOX), Sulphur oxides (SOX), and other significant air emissions	215	2
<b>306</b>	<b>Waste (2020)</b>		
3-3	Management of material topics	209	
306-1	Waste generation and significant waste-related impacts	209	2
306-2	Management of significant waste-related impacts	210	2
306-3	Waste generated	211	2
306-4	Waste diverted from disposal	211	2
306-5	Waste directed to disposal	211	2
<b>308</b>	<b>Supplier environmental assessment (2016)</b>		
3-3	Management of material topics	133	
308-1	New suppliers that were screened using environmental criteria	143	2
308-2	Negative environmental impacts in the supply chain and actions taken	143	2
<b>401</b>	<b>Employment (2016)</b>		
3-3	Management of material topics	147	
401-1	New employee hires and employee turnover	392	1
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Benefits established by collective bargaining agreements apply to all employees of Company, its branches, standalone business units and subsidiaries and do not depend on conditions of employment.	1
401-3	Parental leave	396	1
<b>402</b>	<b>Labor/Management Relations (2016)</b>		
3-3	Management of material topics	147	

Code	GRI Indicator	Page number (or link)/Comments	Boundary
402-1	Minimum notice periods regarding operational changes	In case of significant changes in labour conditions of employees or their representatives the Company is guided by the applicable Russian laws.  For example, organisational or technological changes are communicated to employees no later than two months before they take effect. In case of staff optimisation, the employer shall also send respective notice to employees at least two months in advance or three months in advance if optimisation measures may lead to large-scale dismissals. In these cases and in other circumstances related to material operational changes, the Company shall act in compliance with the Labour Code of the Russian Federation, collective bargaining agreements and internal regulations of PhosAgro Group companies. Collective bargaining agreements negotiated with trade unions also stipulate notification timeframes for changes.  In addition to statutory requirements, the Company has drafted and is ready to implement anti-crisis measures, including an employee communication plan (e.g. information sessions for the staff and management), professional and career guidance, psychological aid and all kinds of other support to employees during transition periods.	1
<b>403</b>	<b>Occupational health and safety (2018)</b>		
3-3	Management of material topics	168	
403-1	Occupational health and safety management system	168	2
403-2	Hazard identification, risk assessment, and incident investigation	172	2
403-3	Occupational health services	170	2
403-4	Worker participation, consultation, and communication on occupational health and safety	170	2
403-5	Worker training on occupational health and safety	177	2
403-6	Promotion of worker health	179	2
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	179	2
403-8	Workers covered by an occupational health and safety management system	In 2023, our health and safety management system covered 100% of the Company's employees. All our employees (executives together with blue- and white-collar staff) take OHS training as required by the national laws, as well as additional training. The minimum required training is provided to each and everyone, including all visitors and representatives of contractors as part of the introductory briefing.	2
403-9	Work-related injuries	175	2
403-10	Occupational diseases	179, 396	2
<b>404</b>	<b>Training and education (2016)</b>		
3-3	Management of material topics	147	

Code	GRI Indicator	Page number (or link)/Comments	Boundary
404-1	Average hours of training per year per employee	156	2
404-2	Programmes for upgrading employee skills and transition assistance programmes	156	2
404-3	Percentage of employees receiving regular performance and career development reviews	160	2
<b>405</b>	<b>Diversity and equal opportunity (2016)</b>		
3-3	Management of material topics	147	
405-1	Diversity of governance bodies and employees	154, 260	1
405-2	Ratio of basic salary and remuneration of women to men	162	1
<b>410</b>	<b>Security Practices 2016</b>		
3-3	Management of material topics	291	
410-1	Security personnel trained in human rights policies or procedures	291	1
<b>413</b>	<b>Local Communities 2016</b>		
3-3	Management of material topics	227	
413-1	Operations with local community engagement, impact assessments, and development programs	Programmes for engagement with local communities, assessment of our operations' impact on local communities, and local community development programmes were implemented across all branches of Apatit, including its branches and standalone business units. For more information on page 227	2
413-2	Operations with significant actual and potential negative impacts on local communities	The Apatit, including its branches and standalone business units has no operations with significant actual and potential negative impacts on local communities. Significant impacts of the Apatit, including its branches and standalone business units on local communities has been assessed as part of evaluation of UN Sustainable Development Goals impacts.	2
<b>414</b>	<b>Supplier Social Assessment 2016</b>		
3-3	Management of material topics	133	
414-1	New suppliers that were screened using social criteria	143	2
414-2	Negative social impacts in the supply chain and actions taken	143	2
<b>417</b>	<b>Marketing and labelling (2016)</b>		
3-3	Management of material topics	101	
417-1	Requirements for product and service information and labelling	105	1
417-2	Incidents of non-compliance concerning product and service information and labelling	No such cases registered, not applicable.	1
417-3	Incidents of non-compliance concerning marketing communications	No such cases registered, not applicable.	1

**GRI CONTENT INDEX: ADDITIONAL INFORMATION**

GRI 3-1

**APPROACH TO DEFINING MATERIAL TOPICS**

In 2022 and 2023, PhosAgro revised the Regulations on Collecting, Processing and Presenting Non-Financial Reporting Data in accordance with GRI standards, including the GRI Universal Standards updated in 2021. The Regulations include GRI-compliant data collection forms for the Report and establish

approach to defining material topics based on double materiality. This approach relies on the review of the impact that social, economic, regulatory and governance and/or environmental factors or aspects have on the Company and vice versa.

In 2023, the Company added the following new sources of information to the materiality analysis process:

feedback and comments received during the RSPP public assurance process, as well as opinions of external experts on the quality of the Company's reports and its compliance with the best market practices, in particular, opinions of experts from Telegram channels.

Our strategy and risk experts analysed the list of topics, compared them against our strategic priorities and risk profile, and assessed their impact on PhosAgro's value chain. The impact of material aspects on our value chain from mine to plate was rated as high, medium or low.

► For more information, see the Business Model section on page 15.

Our strategy and risk experts analysed the list of topics, compared them against our strategic priorities and risk profile and assessed their impact on PhosAgro's value chain. The impact of material aspects on our value chain from mine to plate was rated as high, medium or low. When assessing the degree of impact on processes under our control such as product development and manufacturing, purchase and mining of mineral resources, logistics and sales, we took into account the scale of an actual and potential impact and the nature of the assessed topic with due regard to industry specifics. With the application of our products seen as an important stage in value creation, we assessed the effect of this element on the selection

of material topics by analysing both the Company's impact on the end consumer and customer needs, expectations and requirements with regard to our products and practices.

To illustrate our approach to impact assessment, let us look at the GRI 404 Training and Education. For this topic, we rated the impact as high at every stage of the value chain due to an important role our highly qualified staff plays along the way from product development to sales. As regards the application stage, we assume that the customer gets a 2-in-1 product, including a fertilizer and our service expertise (training, agronomic advice and support). Employees are also directly interested in improving their professional qualifications as a means of facilitating their career development in the Company and obtaining a competitive edge in the labour market. Personal development tools help employees to harmoniously develop their skills in other areas of interest. Hence, relevant competencies and skills acquired, in particular, as part of the provided training are highly relevant.

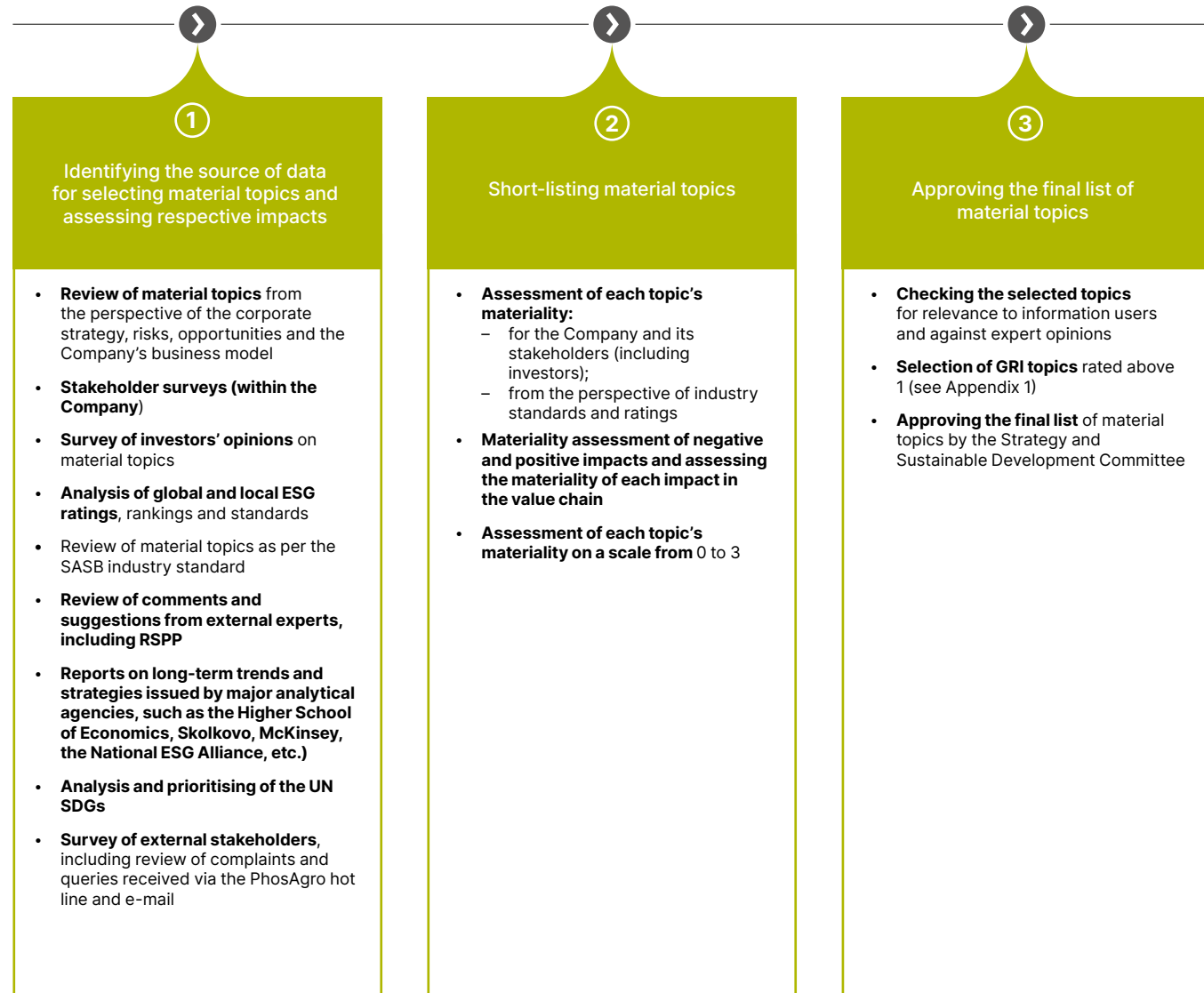
**KEY ASPECTS OF 2023 REPORTING THAT DESERVE A SPECIAL MENTION**

1. Material topics disclosed in the 2022 Annual Report are still relevant in 2023.
2. Our work to define material topics resulted in a materiality list based on the entire range of stakeholder interests and opinions related to the Company's disclosures.
3. 45 GRI indicators underwent external independent audit by Technologies of Trust – Audit JSC providing limited assurance.

Notably, we did not receive any communications from stakeholders via the hot line and email ([esg@phosagro.ru](mailto:esg@phosagro.ru) and [ir@phosagro.ru](mailto:ir@phosagro.ru)) in 2023.

► For more information, see the GRI Content Index section on page 358.

**STEPS TO SELECT MATERIAL TOPICS**



Impact on the value chain

Impact degree



Nº	Material topics	Corresponding GRI standard	Impact on the value chain						Average score	Related risks	UN SDGs
			Product development	Mineral resources	Production	Logistics	Sales	Application			
1	Economic impact	201 Economic performance	●	●	●	●	●	●	2.80	Strategic planning, production, project, sanctions, interest rate, credit, currency risks	2, 8, 9, 13, 17
2	Share capital	201 Economic performance	●	●	●	●	●	●	2.80	Strategic planning, production, project, sanctions, interest rate, credit, currency risks	8, 17
3	Climate <i>Economic impact</i>	305 Emissions	●	●	●	●	●	●	2.76	Climate, environmental, regulatory risks	3, 12, 13
4	Air	305 Emissions	●	●	●	●	●	●	2.76	Climate, environmental, regulatory risks	3, 12, 13
5	Industrial safety	403 Occupational health and safety	●	●	●	●	●	●	2.67	HR, health and safety risks	3, 4, 8
6	Waste	306 Waste	●	●	●	●	●	●	2.67	Environmental, regulatory risks	3, 12
7	Energy efficiency	302 Energy	●	●	●	●	●	●	2.65	Production, climate risks	12, 13
8	Contributing to local communities <i>Economic impact</i>	203 Indirect economic impacts	●	●	●	●	●	●	2.54	Failure to deliver on SDGs and ESG, climate, sanctions risks	3, 4, 8, 9, 11, 17
9	Supply chain	204 Procurement practices	●	●	●	●	●	●	2.43	Commodity, corruption, sanctions risks	8
10	Water	303 Water and effluents	●	●	●	●	●	●	2.43	Environmental, regulatory risks	3, 6, 12
11	Personnel development and human rights <i>Economic impact</i>	202 Market presence	●	●	●	●	●	●	2.40	Strategic planning, sanctions, risks	2, 3, 8, 9, 17
12	Supplier ESG evaluation	308 Supplier environmental assessment	●	●	●	●	●	●	2.35	Failure to deliver on SDGs, and ESG environmental risks	8, 12, 13
13	Biodiversity	304 Biodiversity	●	●	●	●	●	●	2.33	Environmental, regulatory risks	3, 15
Double	Personnel development and human rights	402 Labor/management relations	●	●	●	●	●	●	2.31	HR, business process risks	8

APPENDICES

SHARE CAPITAL

CORPORATE GOVERNANCE

PERFORMANCE REVIEW

STRATEGIC REPORT

COMPANY PROFILE

Impact on the value chain

Nº	Material topics	Corresponding GRI standard	Impact on the value chain							Average score	Related risks	UN SDGs
			Product development	Mineral resources	Production	Logistics	Sales	Application				
Double	Contributing to local communities	413 Local communities	●	●	●	●	●	●	●	2.31	Social risks	
14	Employment	401 Employment	●	●	●	●	●	●	●	2.18	Social, HR risks	
Double	Personnel development and human rights	405 Diversity and equal opportunity	●	●	●	●	●	●	●	2.12	HR risks	
15	Motivation and training	404 Training and education	●	●	●	●	●	●	●	2.05	HR risks	
Double	Supplier ESG evaluation	414 Supplier social assessment	●	●	●	●	●	●	●	2.01	Failure to deliver on SDGs and ESG	
16	Anti-corruption	205 Anti-corruption	●	●	●	●	●	●	●	1.96	Corruption risks	
17	Anti-competitive behavior	206 Anti-competitive behavior	●	●	●	●	●	●	●	1.96	Reputational risks	
18	Tax policy	207 Tax	●	●	●	●	●	●	●	1.81	Tax risks	
19	Information security	410 Security practices	●	●	●	●	●	●	●	1.75	Information and economic security risks	
20	Customers and product management	417 Marketing and labelling	●	●	●	●	●	●	●	1.59	Commodity risks	
<b>Other material topics subject to mandatory disclosure:</b>												
21	Corporate governance principles	-	●	●	●	●	●	●	●	-	Corruption and Reputational risks	
22	Research and education	-	●	●	●	●	●	●	●	-	Strategic planning, climate and regulatory risks	

**Defined benefit plan obligations and other retirement plans, RUB mln**

GRI 201-3

№	Region	Retirement-related obligations (other than employee benefit obligations)	Actual pension payments		
			2021	2022	2023
1	Saratov region	Payment of retirement benefits	1.620	2.770	3.290
		Merit benefit plans	0.000	0.000	0.000
		Financial aid to retired former employees	7.640	16.720	21.030
		<b>Total</b>	<b>9.260</b>	<b>19.490</b>	<b>24.360</b>
2	Murmansk region	Payment of retirement benefits	43.860	39.210	40.204
		Merit benefit plans	0.000	0.000	0.000
		Financial aid to retired former employees	88.880	148.830	157.736
		<b>Total</b>	<b>132.740</b>	<b>188.040</b>	<b>197.940</b>
3	Leningrad region	Payment of retirement benefits	0.710	2.680	5.280
		Merit benefit plans	0.000	0.000	0.000
		Financial aid to retired former employees	19.750	31.650	30.100
		<b>Total</b>	<b>20.460</b>	<b>34.320</b>	<b>35.590</b>
4	Vologda region	Payment of retirement benefits	11.010	13.050	14.030
		Merit benefit plans	19.150	21.380	23.590
		Financial aid to retired former employees	73.190	119.930	120.800
		<b>Total</b>	<b>103.340</b>	<b>154.370</b>	<b>158.430</b>
5	Total	Payment of retirement benefits	57.200	57.710	62.810
		Merit benefit plans	19.150	21.380	23.590
		Financial aid to retired former employees	189.450	317.130	329.670
		<b>Total</b>	<b>265.800</b>	<b>396.220</b>	<b>416.310</b>

GRI 201-3

The Company has a voluntary non-profit union of pensioners (veterans). As at 31 December 2023, the union had more than 11.000 members. It operates in accordance with collective bargaining agreements and an annual plan including leisure activities for unemployed pensioners (clubs and sports competitions for veterans of various age groups), celebrations of professional and public holidays, jubilees and wedding anniversaries.

Support to union members includes:

- one-off termination allowance;
- annual financial aid linked to anniversaries (50th birthday and every five years afterwards), Day of the Older Persons, Chemist's Day, Victory Day, 8th of March;
- a one-off payment in case of a pensioner's decease;
- financial aid associated with expensive treatment or decease of relatives (family members);
- annual paid tours to corporate health resorts, including for treatment purposes.



Tax payments, RUB mln.

Item	Group			Russia			Poland			Switzerland			France			Germany			Serbia		
	2021	2022	2023	2021	2022	2023	2021	2022	2023	2021	2022	2023	2021	2022	2023	2021	2022	2023	2021	2022	2023
VAT <sup>1</sup>	11813	20425	17700	12520	21650	17700	(524)	(108)	-	(178)	(707)	-	(197)	(447)	-	149	148	-	35	30	-
Personal income tax	(4298)	(7324)	(5508)	(3985)	(7199)	(5508)	(20)	(13)	-	(187)	(53)	-	(11)	(11)	-	(27)	(15)	-	-	-	-
Social contributions	(7332)	(9902)	(11822)	(6896)	(9595)	(11822)	(28)	(14)	-	(285)	(238)	-	(37)	(21)	-	(18)	(4)	-	(5)	(1)	-
MET	(3391)	(8028)	(9873)	(3391)	(8028)	(9873)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property tax	(1025)	(1737)	(2067)	(1023)	(1737)	(2067)	-	-	-	-	-	-	-	-	-	-	-	-	(1)	-	-
Pollution fees	(207)	(187)	(203)	(200)	(187)	(203)	-	-	-	-	-	-	-	-	-	-	-	-	(7)	-	-
Land tax	(229)	(226)	(194)	(229)	(226)	(194)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water use charges	(50)	(56)	(64)	(50)	(56)	(64)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transport tax	(15)	(17)	(18)	(15)	(17)	(18)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water tax	(3)	(4)	(5)	(3)	(4)	(5)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regular subsoil use fees	(0)	0	0	(0)	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other taxes	(46)	(19)	(22)	(33)	(15)	(22)	-	-	-	-	-	-	(3)	(1)	-	-	-	-	(1)	-	-
Tax fines and penalties	(4)	(8)	(4)	(4)	(8)	(4)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unified tax account <sup>2</sup>	-	0	(53)	-	0	(53)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividend income tax	(1591)	(1)	(608)	(1591)	(1)	(608)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Item	Lithuania			Romania			Africa			Brazil			Singapore			Cyprus			Finland		
	2021	2022	2023	2021	2022	2023	2021	2022	2023	2021	2022	2023	2021	2022	2023	2021	2022	2023	2021	2022	2023
VAT <sup>1</sup>	-	-	-	(96)	(43)	-	103	(99)	-	-	-	-	-	-	-	-	-	-	-	2	-
Personal income tax	(13)	(5)	-	(1)	-	-	(5)	(5)	-	(16)	(5)	-	-	-	-	(31)	(16)	-	(2)	(1)	-
Social contributions	(10)	(5)	-	(8)	(7)	-	-	-	-	(10)	(4)	-	-	-	-	(33)	(12)	-	(1)	-	-
MET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1)	-	-
Pollution fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water use charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transport tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regular subsoil use fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-	-	-	(8)	(3)	-	-	-	-	-	-	-	-	-	-
Tax fines and penalties	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unified tax account <sup>2</sup>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividend income tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

<sup>1</sup> Information on input/output VAT is presented on a net basis: the amount was obtained by offsetting VAT paid and refunded by PhosAgro Group companies in each jurisdiction.

<sup>2</sup> As of 1 January 2023, the Russian Federation introduced a new mandatory procedure for the assessment and payment of taxes and insurance contributions. The procedure provides for every taxpayer to have the so-called single tax account, which is to be replenished with a single tax payment before the tax payment deadline. The amount credited to the account is then distributed to cover the taxpayer's liabilities.



Country-by-country reporting

Tax jurisdiction	Name of the resident entities	Primary activity of the organization
Russian Federation	PhosAgro, PJSC	Parent company
	Apatit, JSC	Core production
	Tirvas, LLC	Social services
	Gornyy tsekh, LLC	Capital mining operations
	Teleset, LLC	Social services
	Tsentr stroitelnyh materialov, LLC	Repair services
	Aeroport, JSC	Social services
	Korporativnoe pitanie, LLC	Social services
	PromTransPort, LLC	Transportation services
	Mekhanik, LLC	Repair services
	PhosAgro-Region, LLC, PhosAgro-Oryol, LLC, PhosAgro-Belgorod, LLC, PhosAgro-Volga, LLC, PhosAgro-Lipetsk, LLC, PhosAgro-Kursk, LLC, PhosAgro-Don, LLC, PhosAgro-Kuban, LLC, PhosAgro-Stavropol, LLC, PhosAgro-Tambov, LLC, PhosAgro-Severo Zapad, LLC	Domestic trader
	Smart Balk Terminal, LLC	Stevedoring services
	NIUIF, JSC	R&D
	Trading House PhosAgro, LLC	Trading
	RBTS PhosAgro, LLC	Service company
	ITS PhosAgro, LLC	Service company
	PhosAgro-Service, LLC	Service company
	PhosAgro-Sibir, LLC (from 01.09.2021)	Domestic trader
	Tirvas OP, LLC (from 16.12.2021)	Social services
	Aeroport Khibiny, LLC (from 29.04.2022)	Social services
Brazil	PhosAgro Americas	Service company
Germany	PhosAgro Deutschland GmbH(until 31.03.2022) <sup>1</sup>	Foreign trader
Cyprus	Phosint Trading Limited Ltd (until 31.03.2022) <sup>1</sup>	Foreign trader
	Phosint Ltd (until 31.03.2022) <sup>1</sup>	Holding company
	Okmus Oy(until 31.03.2022) <sup>1</sup>	Holding company
Lithuania	UAB PhosAgro Baltic(until 31.03.2022) <sup>1</sup>	Foreign trader
Poland	PHOSAGRO POLSKA Sp.z o.o.(until 31.03.2022) <sup>1</sup>	Foreign trader
Romania	PhosAgro Balkans SRL Romania (from 01.09.2020 until 31.03.2022) <sup>1</sup>	Foreign trader
Serbia	Phosagro Balkans d.o.o. Beograd (until 31.03.2022) <sup>1</sup>	Foreign trader
Singapore	Phosagro Asia Pte Ltd (until 31.03.2022) <sup>1</sup>	Foreign trader
Finland	Bulk Terminal Kotka Oy (until 31.03.2022) <sup>1</sup>	Service company
	Logifert Oy (until 31.03.2022) <sup>1</sup>	Service company
France	Phosagro France SAS (until 31.03.2022) <sup>1</sup>	Foreign trader
Switzerland	PhosAgro Trading SA (until 31.03.2022) <sup>1</sup>	Foreign trader
	PhosAgro Logistics AG (until 31.03.2022) <sup>1</sup>	Logistics and distribution
	PhosAsset GmbH (until 31.03.2022) <sup>1</sup>	Holding company
South Africa	PhosAgro South Africa Proprietary Limited (from 01.11.2020 until 31.03.2022) <sup>1</sup>	Foreign trader

<sup>1</sup> In March 2022, the Group lost control over all the foreign companies of the Group

New hires

Region	Gender	2021			Share, %	Total
		under 30 years	30–50 years	above 50 years		
Vologda region	M	284	332	26	15.92	642
	F	190	319	47	13.79	556
<b>Total</b>		<b>474</b>	<b>651</b>	<b>73</b>	<b>29.70</b>	<b>1,198</b>
Saratov region	M	68	130	5	5.03	203
	F	40	88	12	3.47	140
<b>Total</b>		<b>108</b>	<b>218</b>	<b>17</b>	<b>8.50</b>	<b>343</b>
Leningrad region	M	117	227	21	9.05	365
	F	44	94	24	4.02	162
<b>Total</b>		<b>161</b>	<b>321</b>	<b>45</b>	<b>13.07</b>	<b>527</b>
Moscow	M	4	23	7	0.84	34
	F	5	32	3	0.99	40
<b>Total</b>		<b>9</b>	<b>55</b>	<b>10</b>	<b>1.83</b>	<b>74</b>
Murmansk region	M	364	872	65	32.26	1,301
	F	145	190	31	9.08	366
<b>Total</b>		<b>509</b>	<b>1,062</b>	<b>96</b>	<b>41.33</b>	<b>1,667</b>
Other	M	16	104	45	4.09	165
	F	12	41	6	1.46	59
<b>Total</b>		<b>28</b>	<b>145</b>	<b>51</b>	<b>5.55</b>	<b>224</b>
<b>Men, total</b>		<b>853</b>	<b>1,688</b>	<b>169</b>	<b>67.20</b>	<b>2,710</b>
<b>Women, total</b>		<b>436</b>	<b>764</b>	<b>123</b>	<b>32.80</b>	<b>1,323</b>
<b>Total</b>		<b>1,289</b>	<b>2,452</b>	<b>292</b>	<b>100.00</b>	<b>4,033</b>

Region	Gender	2022			Share, %	Total
		under 30 years	30–50 years	above 50 years		
Vologda region	M	405	526	107	18.06	1,038
	F	197	354	50	10.46	601
<b>Total</b>		<b>602</b>	<b>880</b>	<b>157</b>	<b>28.52</b>	<b>1,639</b>
Saratov region	M	143	310	33	8.46	486
	F	65	156	26	4.30	247
<b>Total</b>		<b>208</b>	<b>466</b>	<b>59</b>	<b>12.75</b>	<b>733</b>
Leningrad region	M	201	374	35	10.61	610
	F	68	118	18	3.55	204
<b>Total</b>		<b>269</b>	<b>492</b>	<b>53</b>	<b>14.16</b>	<b>814</b>
Moscow	M	3	20	8	0.54	31
	F	3	17	2	0.38	22
<b>Total</b>		<b>6</b>	<b>37</b>	<b>10</b>	<b>0.92</b>	<b>53</b>
Murmansk region	M	449	1,237	123	31.48	1,809
	F	161	287	47	8.61	495
<b>Total</b>		<b>610</b>	<b>1,524</b>	<b>170</b>	<b>40.09</b>	<b>2,304</b>
Other	M	19	98	39	2.71	156
	F	13	26	9	0.84	48
<b>Total</b>		<b>32</b>	<b>124</b>	<b>48</b>	<b>3.55</b>	<b>204</b>
<b>Men, total</b>		<b>1,220</b>	<b>2,565</b>	<b>345</b>	<b>71.86</b>	<b>4,130</b>
<b>Women, total</b>		<b>507</b>	<b>958</b>	<b>152</b>	<b>28.14</b>	<b>1,617</b>
<b>Total</b>		<b>1,727</b>	<b>3,523</b>	<b>497</b>	<b>100.00</b>	<b>5,747</b>

		2023				
Region	Gender	under 30 years	30–50 years	above 50 years	Share, %	Total
<b>Vologda region</b>	M	388	<b>601</b>	132	20.53	1,121
	F	199	<b>350</b>	48	10.93	597
<b>Total</b>		<b>587</b>	<b>951</b>	<b>180</b>	<b>31.47</b>	<b>1,718</b>
<b>Saratov region</b>	M	124	<b>292</b>	30	8.17	446
	F	67	<b>107</b>	12	3.41	186
<b>Total</b>		<b>191</b>	<b>399</b>	<b>42</b>	<b>11.58</b>	<b>632</b>
<b>Leningrad region</b>	M	150	<b>271</b>	14	7.97	435
	F	56	<b>72</b>	7	2.47	135
<b>Total</b>		<b>206</b>	<b>343</b>	<b>21</b>	<b>10.44</b>	<b>570</b>
<b>Moscow</b>	M	9	<b>27</b>	7	0.79	43
	F	8	<b>17</b>	1	0.48	26
<b>Total</b>		<b>17</b>	<b>44</b>	<b>8</b>	<b>1.26</b>	<b>69</b>
<b>Murmansk region</b>	M	501	<b>1,170</b>	118	32.77	1,789
	F	145	<b>290</b>	45	8.79	480
<b>Total</b>		<b>646</b>	<b>1,460</b>	<b>163</b>	<b>41.56</b>	<b>2,269</b>
<b>Other</b>	M	24	<b>69</b>	30	2.25	123
	F	12	<b>55</b>	11	1.43	78
<b>Total</b>		<b>36</b>	<b>124</b>	<b>41</b>	<b>3.68</b>	<b>201</b>
<b>Men, total</b>		1,196	<b>2,430</b>	331	72.47	3,957
<b>Women, total</b>		487	<b>891</b>	124	27.51	1,502
<b>Total</b>		<b>1,683</b>	<b>3,321</b>	<b>455</b>	<b>100.00</b>	<b>5,459</b>

GRI 401-1

Turnover<sup>1</sup>, %

		2021				
Region	Gender	under 30 years	30–50 years	above 50 years	Total	
<b>Vologda region</b>	M	0.57	1.35	0.11	2.03	
	F	0.43	1.07	0.16	1.66	
<b>Total</b>		<b>1.00</b>	<b>2.42</b>	<b>0.27</b>	<b>3.69</b>	
<b>Saratov region</b>	M	0.15	0.36	0.04	0.54	
	F	0.07	0.26	0.08	0.41	
<b>Total</b>		<b>0.22</b>	<b>0.62</b>	<b>0.12</b>	<b>0.95</b>	
<b>Leningrad region</b>	M	0.30	0.57	0.04	0.91	
	F	0.07	0.20	0.04	0.31	
<b>Total</b>		<b>0.37</b>	<b>0.76</b>	<b>0.08</b>	<b>1.21</b>	
<b>Moscow</b>	M	0.02	0.07	0.01	0.09	
	F	0.01	0.04	0.01	0.05	
<b>Total</b>		<b>0.02</b>	<b>0.10</b>	<b>0.01</b>	<b>0.14</b>	
<b>Murmansk region</b>	M	0.95	2.57	0.21	3.73	
	F	0.24	0.66	0.11	1.01	
<b>Total</b>		<b>1.19</b>	<b>3.24</b>	<b>0.32</b>	<b>4.74</b>	
<b>Other</b>	M	0.06	0.38	0.28	0.72	
	F	0.01	0.09	0.03	0.13	
<b>Total</b>		<b>0.07</b>	<b>0.47</b>	<b>0.31</b>	<b>0.85</b>	
<b>Men, total</b>		2.04	5.29	0.69	8.02	
<b>Women, total</b>		0.82	2.32	0.42	3.57	
<b>Total</b>		<b>2.87</b>	<b>7.61</b>	<b>1.11</b>	<b>11.59</b>	

		2022				
Region	Gender	under 30 years	30–50 years	above 50 years	Total	
<b>Vologda region</b>	M	0.47	0.81	0.12	1.40	
	F	0.31	0.72	0.09	1.12	
<b>Total</b>		<b>0.79</b>	<b>1.53</b>	<b>0.21</b>	<b>2.52</b>	
<b>Saratov region</b>	M	0.18	0.45	0.04	0.67	
	F	0.07	0.21	0.06	0.33	
<b>Total</b>		<b>0.25</b>	<b>0.66</b>	<b>0.10</b>	<b>1.00</b>	
<b>Leningrad region</b>	M	0.38	0.72	0.10	1.20	
	F	0.10	0.19	0.05	0.34	
<b>Total</b>		<b>0.48</b>	<b>0.91</b>	<b>0.15</b>	<b>1.54</b>	
<b>Moscow</b>	M	0.01	0.06	0.03	0.09	
	F	0.01	0.05	0.01	0.07	
<b>Total</b>		<b>0.01</b>	<b>0.11</b>	<b>0.04</b>	<b>0.15</b>	
<b>Murmansk region</b>	M	0.69	2.18	0.22	3.09	
	F	0.24	0.57	0.09	0.91	
<b>Total</b>		<b>0.93</b>	<b>2.75</b>	<b>0.31</b>	<b>4.00</b>	
<b>Other</b>	M	0.06	0.33	0.14	0.52	
	F	0.01	0.07	0.02	0.10	
<b>Total</b>		<b>0.07</b>	<b>0.40</b>	<b>0.16</b>	<b>0.62</b>	
<b>Men, total</b>		1.79	4.55	0.63	6.97	
<b>Women, total</b>		0.74	1.81	0.32	2.87	
<b>Total</b>		<b>2.52</b>	<b>6.36</b>	<b>0.95</b>	<b>9.84</b>	

<sup>1</sup> The calculation of personnel turnover includes voluntary resignations (less retirements) on the grounds of article 77, part 1, clauses 3 and 7 of the Labour Code of the Russian Federation, and dismissals for employee misconduct on the grounds of article 81, part 1, clauses 5, 6a, 6b, 6e and 7 of the Labour Code of the Russian Federation.

Region	Gender	2023			Total
		under 30 years	30–50 years	above 50 years	
Vologda region	M	0.21	0.45	0.05	0.71
	F	0.19	0.64	0.08	0.90
<b>Total</b>		<b>0.39</b>	<b>1.09</b>	<b>0.13</b>	<b>1.62</b>
Saratov region	M	0.13	0.43	0.06	0.62
	F	0.09	0.18	0.03	0.31
<b>Total</b>		<b>0.22</b>	<b>0.61</b>	<b>0.09</b>	<b>0.93</b>
Leningrad region	M	0.28	0.60	0.05	0.93
	F	0.14	0.16	0.03	0.33
<b>Total</b>		<b>0.42</b>	<b>0.77</b>	<b>0.08</b>	<b>1.27</b>
Moscow	M	0.00	0.05	0.01	0.07
	F	0.01	0.03	0.00	0.04
<b>Total</b>		<b>0.01</b>	<b>0.09</b>	<b>0.01</b>	<b>0.11</b>
Murmansk region	M	0.61	1.83	0.23	2.68
	F	0.29	0.54	0.09	0.91
<b>Total</b>		<b>0.90</b>	<b>2.37</b>	<b>0.32</b>	<b>3.59</b>
Other	M	0.04	0.27	0.15	0.46
	F	0.01	0.10	0.05	0.16
<b>Total</b>		<b>0.05</b>	<b>0.37</b>	<b>0.20</b>	<b>0.61</b>
<b>Men, total</b>		1.28	3.65	0.56	5.49
<b>Women, total</b>		0.72	1.65	0.28	2.65
<b>Total</b>		2.00	5.30	0.84	8.14

GRI 401-3

Parental leave in the reporting year

Item	2021			2022			2023		
	M	F	Total	M	F	Total	M	F	Total
Number of employees entitled to parental leave	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Employees on parental leave	14	818	832	15	827	842	16	828	844
Employees who returned to work after parental leave	3	176	179	2	198	200	0	188	188
Employees who returned to work after parental leave and stayed at work 12 months after return	0	159	159	3	165	168	1	187	188
Return to work ratio	60.0	86.3	85.6	40.0	86.5	85.5	0.0	97.4	96.9
Retention ratio	0.0	88.8	88.8	100.0	93.8	93.9	50.0	94.4	94.0

Occupational diseases

GRI 403-10

Employee category	Main types of occupational diseases	Causes
Employees	Persistent bilateral sensorineural hearing loss	Prolonged exposure to a harmful production factor (industrial noise)
	Cervical radiculopathy of occupational aetiology	Physical exertion and functional overstrain of individual organs and systems in respective locations
	Lumbosacral radiculopathy of occupational aetiology	
	Reflex cervical muscular-tonic syndrome of occupational aetiology	
	Reflex cervical muscular-tonic syndrome of occupational aetiology	
	Polyneuropathy of the upper and lower limbs of occupational aetiology	
	Bilateral humeroscapular periarthritis (with first-degree joint function impairment) of occupational aetiology	
	Osteoarthritis deformans of the shoulder and elbow joints (with first-degree joint function impairment) of occupational aetiology	
	Bilateral medial epicondylitis of the humerus (without joint function impairment) of occupational aetiology	
	Cervical myeloradiculopathy of occupational etiology	
Workers who are not employees but whose work and/or workplace is controlled by the organization	Vibration syndrome	Prolonged exposure to a harmful production factor (general/local vibration)
	Total dystrophic upper respiratory tract disease – rhinopharyngolaryngitis	Exposure to complex chemical aerosols
	Persistent bilateral sensorineural hearing loss	Prolonged exposure to a harmful production factor (industrial noise)
	Cervical radiculopathy of occupational aetiology	Physical exertion and functional overstrain of individual organs and systems
	Vibration syndrome	Prolonged exposure to a harmful production factor (general vibration)

LIST OF PHOSAGRO GROUP COMPANIES

1. PhosAgro, PJSC
2. Kirovsk Branch of Apatit, JSC
3. Tirvas, LLC
4. Gorny tsekh, LLC
5. Teleset, LLC
6. Tsentr stroitelnyh materialov, LLC
7. Aeroport, JSC
8. Balakovo Branch of Apatit, JSC
9. Korporativnoe pitanie, LLC
10. PromTransPort, LLC
11. Mekhanik, LLC
12. Volkhov Branch of Apatit, JSC
13. Apatit, JSC
14. PhosAgro-Region, LLC
15. PhosAgro-Oryol, LLC
16. PhosAgro-Belgorod, LLC
17. PhosAgro-Volga, LLC
18. PhosAgro-Lipetsk, LLC
19. PhosAgro-Kursk, LLC
20. PhosAgro-Don, LLC
21. PhosAgro-Kuban, LLC
22. PhosAgro-Stavropol, LLC
23. PhosAgro-Tambov, LLC
24. PhosAgro-SeveroZapad, LLC
25. Smart Bulk Terminal, LLC
26. NIUIF, JSC
27. Trading House PhosAgro, LLC
28. RBTS PhosAgro, LLC
29. ITS PhosAgro, LLC
30. PhosAgro-Service, LLC
31. PhosAgro-Sibir, LLC
32. Tirvas, LLC
33. Khibiny Airport, LLC