

# 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 non-financial reporting. These topics were included in this Report for disclosure.

► For more information, see the Additional Information section on page 368

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

► For more information on our approach to identifying material topics and their impact on the value chain, see the Additional Information section on page 368

