

# 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.

Code	GRI Indicator	Page number (or link)/Comments	Boundary
<b>2</b>	<b>GENERAL DISCLOSURES (2021)</b>		
2-1	Organisational profile	4, 18-19	
2-2	Entities included in the organisation's sustainability reporting	5	
2-3	Reporting period, frequency, and point of contact	4, 400	
2-4	Restatements of information	In the 2022 Report, the boundary and methodology were revised <ul style="list-style-type: none"> <li>The following historical data were revised in the 2022 Report: <ul style="list-style-type: none"> <li>calculation methodology for Scope 1 GHG emissions after the inventory had identified new unaccounted sources of emissions (for more information, see GRI 305-1 and GRI 305-4);</li> <li>the Company revised the methodology for calculating the GRI 203-1 indicator and excluded expenses incurred under sponsorship agreements;</li> <li>calculation methodology for energy consumption (for more information, see GRI 302-1 and GRI 302-3);</li> <li>due to the expansion of the disclosure boundary, the personnel data disclosed in GRI 2-7 and GRI 401-1 indicators were recalculated;</li> <li>for the purposes of 2022 disclosures, the Company changed GRI 401-1 presentation by age group.</li> </ul> </li> </ul>	
2-5	External assurance	5, 375	
2-6	Activities, value chain and other business relationships	In 2022, we set up new materials and equipment supply chains from China, India and the CIS. We started procuring electrical equipment online from our partner and a large supplier Elektrotekhmontazh, which significantly reduced delivery time.  As regards procurement of key raw materials, such as flotation reagents and conditioning mixtures, we refocused from Europe to Asia and substituted a number of imported items with domestic alternatives. Prices for key feedstock are now less dependent on foreign benchmarks and exchange rates.	1
2-7	Employees	152-153	1

Code	GRI Indicator	Page number (or link)/Comments	Boundary
2-8	Workers who are not employees	Not disclosed owing to the confidential nature of this information	
2-9	Governance structure and composition	260, 272-273	1
2-10	Appointment and selection of the supreme governance body		1
2-11	Chair of the supreme governance body	276	1
2-12	Role of the supreme governance body in overseeing the impacts	257, 296-297	1
2-13	Delegation of responsibility for impact management	257	1
2-14	Role of the supreme governance body in sustainability reporting	30-31, 258-259, 268	1
2-15	Conflicts of interest	316	1
2-16	Communication of critical concerns	288-289	1
2-17	Collective knowledge of the supreme governance body	273	1
2-18	Supreme governance body performance assessment	274-275	1
2-19	Remuneration policies	292-295	1
2-20	Process to determine remuneration	292-295	1
2-21	Annual total compensation ratio	Not disclosed owing to the confidential nature of this information	
2-22	Statement on sustainable development strategy	38-39	1
2-23	Policy commitments	303-305, 316-317	1
2-24	Embedding policy commitments	303-305	1
2-25	Processes to remediate negative impacts	148, 310-311	1

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Code	GRI Indicator	Page number (or link)/Comments	Boundary
2-26	Mechanisms for seeking advice and raising concerns	148, 310-311	1
2-27	Compliance with laws and regulations	<p>For the purposes of this disclosure, the Group uses the following materiality criteria:</p> <ul style="list-style-type: none"> <li>with regard to 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;</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>2022 saw no violations by the Group of laws and regulations resulting in material fines or penalties.</p> <p>The Group was taking steps to remedy the harm caused by an emergency in 2019 by committing RUB 2,274 thousand to the reproduction of aquatic biological resources in 2022.</p> <p>For information on cases of non-compliance with environmental laws and regulations, see page 195</p>	1
2-28	Membership associations	28-29	1
2-29	Approach to stakeholder engagement		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). For more information, see page 146	2
<b>3</b>	<b>MATERIAL TOPICS (2021)</b>		
3-1	Processes to determine material topics	30-31	1
3-2	List of material topics	30-33	1
3-3	Management of material topics	89, 103, 133,145,171,193,199,210,215,220, 224,230,237,301,312,317	1

Code	GRI Indicator	Page number (or link)/Comments	Boundary
<b>201</b>	<b>ECONOMIC PERFORMANCE (2016)</b>		
201-1	Direct economic value generated and distributed	28	1
201-2	Financial implications and other risks and opportunities due to climate change	201	1
201-3	Defined benefit plan obligations and other retirement plans	389	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>		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	164	1
202-2	Proportion of senior management hired from the local community	166	1
<b>203</b>	<b>INDIRECT ECONOMIC IMPACTS (2016)</b>		
203-1	Infrastructure investments and services supported	240	A special scope is applied: PhosAgro and Apatit, including its branches and standalone business units
203-2	Significant indirect economic impacts	241-251	A special scope is applied: PhosAgro and Apatit, including its branches and standalone business units.
<b>204</b>	<b>PROCUREMENT PRACTICES (2016)</b>		
204-1	Proportion of spending on local suppliers at significant locations of operation	136	2

Code	GRI Indicator	Page number (or link)/Comments	Boundary
<b>205</b>	<b>ANTI-CORRUPTION (2016)</b>		
205-1	Operations assessed for risks related to corruption	314	1
205-2	Communication of and training in anti-corruption policies and procedures	307-309	1
205-3	Confirmed incidents of corruption and actions taken	314-315	1
<b>206</b>	<b>ANTI-COMPETITIVE BEHAVIOR (2016)</b>		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	317	1
<b>207</b>	<b>TAX (2019)</b>		
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	90-91, 390-391	1
<b>302</b>	<b>ENERGY (2016)</b>		
302-1	Energy consumption within the organisation	212-213	2
302-2	Energy consumption outside of the organization	not applicable	
302-3	Energy intensity	212-213	2
302-4	Reduction in electricity consumption	210-211	2
302-5	Reductions in energy requirements of products and services	not applicable	2
<b>303</b>	<b>WATER AND EFFLUENTS (2018)</b>		
303-1	Responsible water consumption	224-225	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	227	2
303-4	Water discharge	228-229	2
303-5	Water consumption	229	2

Code	GRI Indicator	Page number (or link)/Comments	Boundary
<b>304</b>	<b>BIODIVERSITY (2016)</b>		
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	231-232	1
304-3	Habitats protected or restored	231, 233	1
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>		
305-1	Direct (Scope 1) GHG emissions	206	2
305-2	Energy indirect (Scope 2) GHG emissions	207	2
305-3	Other indirect (Scope 3) GHG emissions	207	2
305-4	GHG emissions intensity	206	2
305-5	Reduction of GHG emissions	208	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	223	2
<b>306</b>	<b>WASTE (2020)</b>		
306-1	Waste generation and significant waste-related impacts	215	2
306-2	Management of significant waste-related impacts	216-217	2
306-3	Waste generated	218	2
306-4	Waste diverted from disposal	219	2
306-5	Waste directed to disposal	219	2
<b>308</b>	<b>SUPPLIER ENVIRONMENTAL ASSESSMENT (2016)</b>		
308-1	New suppliers that were screened using environmental criteria	139	2
308-2	Negative environmental impacts in the supply chain and actions taken	139	2



Code	GRI Indicator	Page number (or link)/Comments	Boundary
<b>401</b>	<b>EMPLOYMENT (2016)</b>		
401-1	New employee hires and employee turnover	153, 392-393	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	394	1
<b>402</b>	<b>LABOR/MANAGEMENT RELATIONS (2016)</b>		
402-1	Minimum notice periods regarding operational changes	<p>In case of significant changes in labour conditions of employees or their representatives the Company is guided by the applicable Russian laws.</p> <p>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.</p> <p>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.</p>	1
<b>403</b>	<b>OCCUPATIONAL HEALTH AND SAFETY (2018)</b>		
403-1	Occupational health and safety management system	183	2
403-2	Hazard identification, risk assessment, and incident investigation	175	2
403-3	Occupational health services	172	2

Code	GRI Indicator	Page number (or link)/Comments	Boundary
403-4	Worker participation, consultation, and communication on occupational health and safety	172	2
403-5	Worker training on occupational health and safety	181-183	2
403-6	Promotion of worker health	185-189	2
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	185-189	2
403-8	Workers covered by an occupational health and safety management system	In 2022, 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 (for more information, see page 181). The minimum required training is provided to each and everyone, including all visitors and contractors as part of the introductory briefing.	2
403-9	Work-related injuries	179-181	2
403-10	Occupational diseases	<p>In 2020–2022, employees of Apatit, its branches and standalone business units were diagnosed with the following occupational diseases:</p> <ul style="list-style-type: none"> <li>vibration syndrome, stages 1–2, due to lasting workplace exposure to general vibration;</li> <li>chronic bilateral hearing loss due to lasting workplace exposure to noise;</li> <li>cervical and lumbar radiculopathy due to lasting hard workload;</li> <li>muscular tonic syndrome in the lower back due to lasting hard workload (awkward (fixed) working postures);</li> <li>acute irritant poisoning: one-off exposure to ammonia in concentrations exceeding the maximum permissible level as a result of its leakage into the air of the industrial site's process area. For more information, see page 185</li> </ul>	2

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Code	GRI Indicator	Page number (or link)/Comments	Boundary
<b>404</b>	<b>TRAINING AND EDUCATION (2016)</b>		
404-1	Average hours of training per year per employee	156	2
404-2	Programmes for upgrading employee skills and transition assistance programmes	157-159	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>		
405-1	Diversity of governance bodies and employees	154, 272	1
405-2	Ratio of basic salary and remuneration of women to men	164	1
<b>410</b>	<b>SECURITY PRACTICES (2016)</b>		
410-1	Security personnel trained in human rights policies or procedures	302	1
<b>413</b>	<b>LOCAL COMMUNITIES (2016)</b>		
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.	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>		
414-1	New suppliers that were screened using social criteria	141	2
414-2	Negative social impacts in the supply chain and actions taken	141	2
<b>417</b>	<b>MARKETING AND LABELLING (2016)</b>		
417-1	Requirements for product and service information and labelling	108	1
417-2	Incidents of non-compliance concerning product and service information and labelling	No such cases registered, not applicable.	
417-3	Incidents of non-compliance concerning marketing communications	No such cases registered, not applicable.	

## GRI Content Index: additional information

GRI 201-3

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

Region	Retirement-related obligations (other than employee benefit obligations)	Actual pension payments		
		2020	2021	2022
Saratov region	Payment of retirement benefits	1,552	1,620	2,771
	Merit benefit plans	0,000	0,000	0,000
	Financial aid to retired former employees	2,387	7,637	16,719
	<b>Total</b>	<b>3,939</b>	<b>9,257</b>	<b>19,490</b>
Murmansk region	Payment of retirement benefits	32,704	43,859	39,206
	Merit benefit plans	0,000	0,000	0,000
	Financial aid to retired former employees	18,575	88,877	148,831
	<b>Total</b>	<b>51,279</b>	<b>132,736</b>	<b>188,038</b>
Leningrad region	Payment of retirement benefits	1,475	0,714	2,676
	Merit benefit plans	0,000	0,000	0,000
	Financial aid to retired former employees	5,164	19,746	31,647
	<b>Total</b>	<b>6,640</b>	<b>20,460</b>	<b>34,323</b>
Vologda region	Payment of retirement benefits	17,758	11,006	13,052
	Merit benefit plans	17,982	19,148	21,383
	Financial aid to retired former employees	16,769	73,191	119,930
	<b>Total</b>	<b>52,509</b>	<b>103,344</b>	<b>154,365</b>
<b>Total</b>	Payment of retirement benefits	53,489	57,199	57,705
	Merit benefit plans	17,982	19,148	21,383
	Financial aid to retired former employees	42,895	189,451	317,128
	<b>Total</b>	<b>114,366</b>	<b>265,797</b>	<b>396,215</b>

For the benefit of its former employees, the Company has established and operates a voluntary non-profit union of pensioners (veterans). As at 1 October 2022, the union had 10,953 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

	Group		Russia		Poland		Switzerland		France		Germany		Serbia		Lithuania		Romania		Africa		Brazil		Singapore		Cyprus		Finland		
	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	
VAT	11,813	20,425	12,520	21,650	(524)	(108)	(178)	(707)	(197)	(447)	149	148	35	30	(0)	0	(96)	(43)	103	(99)	0	0	0	0	0	0	0	(0)	2
Personal income tax	(4,298)	(7,324)	(3,985)	(7,199)	(20)	(13)	(187)	(53)	(11)	(11)	(27)	(15)	0	0	(13)	(5)	(1)	0	(5)	(5)	(16)	(5)	0	0	(31)	(16)	(2)	(1)	
Social contributions	(7,332)	(9,902)	(6,896)	(9,595)	(28)	(14)	(285)	(238)	(37)	(21)	(18)	(4)	(5)	(1)	(10)	(5)	(8)	(7)	0	0	(10)	(4)	0	0	(33)	(12)	(1)	0	
MET	(3,391)	(8,028)	(3,391)	(8,028)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Property tax	(1,025)	(1,737)	(1,023)	(1,737)	0	0	0	0	(0)	0	0	0	(1)	0	0	0	0	0	0	0	(0)	0	0	0	0	0	(1)	0	
Pollution fees	(207)	(187)	(200)	(187)	0	0	0	0	0	0	0	0	(7)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Land tax	(229)	(226)	(229)	(226)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Water use charges	(50)	(56)	(50)	(56)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transport tax	(15)	(17)	(15)	(17)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0	0	0	0	0	
Water tax	(3)	(4)	(3)	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Regular subsoil use fees	(0)	0	(0)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other taxes	(46)	(19)	(33)	(15)	(0)	0	0	0	(3)	(1)	0	0	(1)	0	0	0	0	0	0	0	(8)	(3)	0	0	(0)	0	0	0	
Tax fines and penalties	(4)	(8)	(4)	(8)	0	0	0	0	(0)	0	0	0	0	0	0	0	0	(0)	0	0	0	0	0	0	0	0	0	0	
Dividend income tax	(1,591)	(1)	(1,591)	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Tax jurisdiction	Name of the resident entities	Primary activity of the organization
<b>Russian Federation</b>	PhosAgro, PJSC	Parent company
	Apatit, JSC	Core production
	Tirvas, LLC	Social services
	Gorny 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-SeveroZapad, 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

Tax jurisdiction	Name of the resident entities	Primary activity of the organization
<b>Brazil</b>	PhosAgro Americas (until 31.03.2022) <sup>1</sup>	Service company
<b>Germany</b>	PhosAgro Deutschland GmbH(until 31.03.2022) <sup>1</sup>	Foreign trader
<b>Cyprus</b>	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
<b>Lithuania</b>	UAB PhosAgro Baltic(until 31.03.2022) <sup>1</sup>	Foreign trader
<b>Poland</b>	PHOSAGRO POLSKA Sp.z o.o.(until 31.03.2022) <sup>1</sup>	Foreign trader
<b>Romania</b>	PhosAgro Balkans SRL Romania(from 01.09.2020 until 31.03.2022) <sup>1</sup>	Foreign trader
<b>Serbia</b>	Phosagro Balkans d.o.o. Beograd(until 31.03.2022) <sup>1</sup>	Foreign trader
<b>Singapore</b>	Phosagro Asia Pte Ltd(until 31.03.2022) <sup>1</sup>	Foreign trader
<b>Finland</b>	Bulk Terminal Kotka Oy(until 31.03.2022) <sup>1</sup>	Service company
	Logifert Oy(until 31.03.2022) <sup>1</sup>	Service company
<b>France</b>	Phosagro France SAS(until 31.03.2022) <sup>1</sup>	Foreign trader
<b>Switzerland</b>	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
<b>South Africa</b>	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

**GRI 401-1**
**New hires, people<sup>1 2</sup>**

Region	Gender	2020					2021					2022				
		under 30 years	30–50 years	above 50 years	Share, %	Total	under 30 years	30–50 years	above 50 years	Share, %	Total	under 30 years	30–50 years	above 50 years	Share, %	Total
Vologda region	M	185	288	19	14.9	492	284	332	26	15.9	642	405	526	107	18.1	1,038
	F	131	206	28	11.0	365	190	319	47	13.8	556	197	354	50	10.5	601
<b>Total</b>		<b>316</b>	<b>494</b>	<b>47</b>	<b>25.9</b>	<b>857</b>	<b>474</b>	<b>651</b>	<b>73</b>	<b>29.7</b>	<b>1,198</b>	<b>602</b>	<b>880</b>	<b>157</b>	<b>28.5</b>	<b>1,639</b>
Saratov region	M	47	79	21	4.4	147	68	130	5	5.0	203	143	310	33	8.5	486
	F	21	38	10	2.1	69	40	88	12	3.5	140	65	156	26	4.3	247
<b>Total</b>		<b>68</b>	<b>117</b>	<b>31</b>	<b>6.5</b>	<b>216</b>	<b>108</b>	<b>218</b>	<b>17</b>	<b>8.5</b>	<b>343</b>	<b>208</b>	<b>466</b>	<b>59</b>	<b>12.8</b>	<b>733</b>
Leningrad region	M	88	129	17	7.1	234	117	227	21	9.1	365	201	374	35	10.6	610
	F	36	69	11	3.5	116	44	94	24	4.0	162	68	118	18	3.5	204
<b>Total</b>		<b>124</b>	<b>198</b>	<b>28</b>	<b>10.6</b>	<b>350</b>	<b>161</b>	<b>321</b>	<b>45</b>	<b>13.1</b>	<b>527</b>	<b>269</b>	<b>492</b>	<b>53</b>	<b>14.2</b>	<b>814</b>
Moscow	M	5	29	10	1.3	44	4	23	7	0.8	34	3	20	8	0.5	31
	F	2	11	2	0.5	15	5	32	3	1.0	40	3	17	2	0.4	22
<b>Total</b>		<b>7</b>	<b>40</b>	<b>12</b>	<b>1.8</b>	<b>59</b>	<b>9</b>	<b>55</b>	<b>10</b>	<b>1.8</b>	<b>74</b>	<b>6</b>	<b>37</b>	<b>10</b>	<b>0.9</b>	<b>53</b>
Murmansk region	M	387	886	51	40.0	1,324	364	872	65	32.3	1,301	449	1,237	123	31.5	1,809
	F	113	192	26	10.0	331	145	190	31	9.1	366	161	287	47	8.6	495
<b>Total</b>		<b>500</b>	<b>1,078</b>	<b>77</b>	<b>50.0</b>	<b>1,655</b>	<b>509</b>	<b>1,062</b>	<b>96</b>	<b>41.3</b>	<b>1,667</b>	<b>610</b>	<b>1,524</b>	<b>170</b>	<b>40.1</b>	<b>2,304</b>
Other	M	18	78	33	3.9	129	16	104	45	4.1	165	19	98	39	2.7	156
	F	12	24	11	1.4	47	12	41	6	1.5	59	13	26	9	0.8	48
<b>Total</b>		<b>30</b>	<b>102</b>	<b>44</b>	<b>5.3</b>	<b>176</b>	<b>28</b>	<b>145</b>	<b>51</b>	<b>5.6</b>	<b>224</b>	<b>32</b>	<b>124</b>	<b>48</b>	<b>3.5</b>	<b>204</b>
<b>Men, total</b>		<b>730</b>	<b>1,489</b>	<b>151</b>	<b>71.5</b>	<b>2,370</b>	<b>853</b>	<b>1,688</b>	<b>169</b>	<b>67.2</b>	<b>2,710</b>	<b>1,220</b>	<b>2,565</b>	<b>345</b>	<b>71.9</b>	<b>4,130</b>
<b>Women, total</b>		<b>315</b>	<b>540</b>	<b>88</b>	<b>28.5</b>	<b>943</b>	<b>436</b>	<b>764</b>	<b>123</b>	<b>32.8</b>	<b>1,323</b>	<b>507</b>	<b>958</b>	<b>152</b>	<b>28.1</b>	<b>1,617</b>
<b>Total</b>		<b>1,045</b>	<b>2,029</b>	<b>239</b>	<b>100.0</b>	<b>3,313</b>	<b>1,289</b>	<b>2,452</b>	<b>292</b>	<b>100.0</b>	<b>4,033</b>	<b>1,727</b>	<b>3,523</b>	<b>497</b>	<b>100.0</b>	<b>5,747</b>

**Turnover<sup>1 2</sup>, %**

Region	Gender	2020				2021				2022			
		under 30 years	30–50 years	above 50 years	Total	under 30 years	30–50 years	above 50 years	Total	under 30 years	30–50 years	above 50 years	Total
Vologda region	M	0.37	0.79	0.13	1.29	0.57	1.35	0.11	2.03	0.47	0.81	0.12	1.40
	F	0.27	0.56	0.12	0.94	0.43	1.07	0.16	1.66	0.31	0.72	0.09	1.12
<b>Total</b>		<b>0.64</b>	<b>1.35</b>	<b>0.25</b>	<b>2.23</b>	<b>1.00</b>	<b>2.42</b>	<b>0.27</b>	<b>3.69</b>	<b>0.79</b>	<b>1.53</b>	<b>0.21</b>	<b>2.52</b>
Saratov region	M	0.02	0.18	0.04	0.24	0.15	0.36	0.04	0.54	0.18	0.45	0.04	0.67
	F	0.04	0.10	0.06	0.20	0.07	0.26	0.08	0.41	0.07	0.21	0.06	0.33
<b>Total</b>		<b>0.06</b>	<b>0.28</b>	<b>0.10</b>	<b>0.44</b>	<b>0.22</b>	<b>0.62</b>	<b>0.12</b>	<b>0.95</b>	<b>0.25</b>	<b>0.66</b>	<b>0.10</b>	<b>1.00</b>
Leningrad region	M	0.12	0.24	0.03	0.39	0.30	0.57	0.04	0.91	0.38	0.72	0.10	1.20
	F	0.03	0.21	0.01	0.24	0.07	0.20	0.04	0.31	0.10	0.19	0.05	0.34
<b>Total</b>		<b>0.15</b>	<b>0.45</b>	<b>0.03</b>	<b>0.64</b>	<b>0.37</b>	<b>0.76</b>	<b>0.08</b>	<b>1.21</b>	<b>0.48</b>	<b>0.91</b>	<b>0.15</b>	<b>1.54</b>
Moscow	M	0.03	0.06	0.0	0.09	0.02	0.07	0.01	0.09	0.01	0.06	0.03	0.09
	F	0.01	0.03	0.02	0.06	0.01	0.04	0.01	0.05	0.01	0.05	0.01	0.07
<b>Total</b>		<b>0.04</b>	<b>0.09</b>	<b>0.02</b>	<b>0.15</b>	<b>0.02</b>	<b>0.10</b>	<b>0.01</b>	<b>0.14</b>	<b>0.01</b>	<b>0.11</b>	<b>0.04</b>	<b>0.15</b>
Murmansk region	M	0.74	2.56	0.21	3.52	0.95	2.57	0.21	3.73	0.69	2.18	0.22	3.09
	F	0.19	0.46	0.07	0.71	0.24	0.66	0.11	1.01	0.24	0.57	0.09	0.91
<b>Total</b>		<b>0.93</b>	<b>3.02</b>	<b>0.29</b>	<b>4.24</b>	<b>1.19</b>	<b>3.24</b>	<b>0.32</b>	<b>4.74</b>	<b>0.93</b>	<b>2.75</b>	<b>0.31</b>	<b>4.00</b>
Other	M	0.06	0.22	0.18	0.47	0.06	0.38	0.28	0.72	0.06	0.33	0.14	0.52
	F	0.02	0.06	0.04	0.12	0.01	0.09	0.03	0.13	0.01	0.07	0.02	0.10
<b>Total</b>		<b>0.08</b>	<b>0.28</b>	<b>0.22</b>	<b>0.59</b>	<b>0.07</b>	<b>0.47</b>	<b>0.31</b>	<b>0.85</b>	<b>0.07</b>	<b>0.40</b>	<b>0.16</b>	<b>0.62</b>
<b>Men, total</b>		<b>1.34</b>	<b>4.07</b>	<b>0.60</b>	<b>6.00</b>	<b>2.04</b>	<b>5.29</b>	<b>0.69</b>	<b>8.02</b>	<b>1.79</b>	<b>4.55</b>	<b>0.63</b>	<b>6.97</b>
<b>Women, total</b>		<b>0.56</b>	<b>1.41</b>	<b>0.31</b>	<b>2.28</b>	<b>0.82</b>	<b>2.32</b>	<b>0.42</b>	<b>3.57</b>	<b>0.74</b>	<b>1.81</b>	<b>0.32</b>	<b>2.87</b>
<b>Total</b>		<b>1.90</b>	<b>5.48</b>	<b>0.91</b>	<b>8.29</b>	<b>2.87</b>	<b>7.61</b>	<b>1.11</b>	<b>11.59</b>	<b>2.52</b>	<b>6.36</b>	<b>0.95</b>	<b>9.84</b>

<sup>1</sup> For the purposes of 2022 disclosures, the Company changed presentation by age group. Based on the principle of comparability, the data for 2021 and 2020 was recalculated.

<sup>2</sup> Turnover takes into account voluntary resignations – part 1.3, article 77 of the Labour Code of the Russian Federation; part 1.7, article 77 of the Labour Code of the Russian Federation and for breach of labour discipline – part 1.5, article 81 of the Labour Code of the Russian Federation; part 1.6a, article 81 of the Labour Code of the Russian Federation; part 1.6b, article 81 of the Labour Code of the Russian Federation, part 1.7, article 81 of the Labour Code of the Russian Federation.

GRI 401-3

Parental leave in the reporting year

Item	2020			2021			2022		
	M	F	Total	M	F	Total	M	F	Total
Employees on parental leave	11	794	<b>805</b>	14	818	<b>832</b>	15	827	<b>842</b>
Employees who returned to work after parental leave	0	179	<b>179</b>	3	176	<b>179</b>	2	198	<b>200</b>
Employees who returned to work after parental leave and stayed at work 12 months after return	2	165	<b>167</b>	0	159	<b>159</b>	3	165	<b>168</b>
Return to work ratio	0.00	22.54	<b>22.24</b>	21.4	21.5	<b>21.5</b>	13.3	23.9	<b>23.8</b>
Retention ratio	100.00	93.75	<b>93.82</b>	0.0	88.8	<b>88.8</b>	100.0	93.8	<b>93.9</b>

List of PhosAgro Group companies

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

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ADDITIONAL INFORMATION