

MATERIAL TOPICS

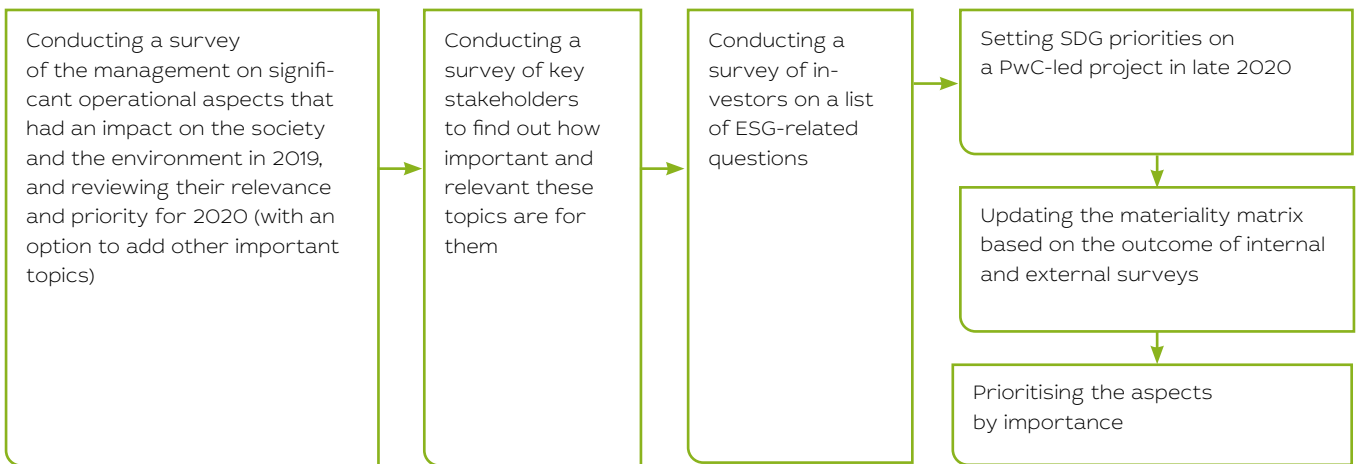
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In preparing this Report, we focused on aspects that have a material impact on PhosAgro's business and value creation and are relevant for all stakeholders.



Any questions or recommendations from stakeholders can be emailed to ir@phosagro.ru.

Steps of defining material topics



Having the final matrix of material topics approved by the Board of Directors.

Identification of stakeholders and significant topics

Name of indicators

Important	Economic	Not Important
201 Economic performance 202 Market presence 203 Indirect economic impacts 204 Procurement practices 205 Anti-corruption		
	Environmental	
302 Energy 303 Water and effluents 305 Emissions 306 Effluents and waste 307 Environmental compliance	304 Biodiversity	
	Social	
401 Employment 403 Occupational health and safety 404 Training and education 413 Local communities	402 Labour/management relations 410 Security practices 412 Human rights assessment 415 Public policy 417 Marketing and labelling	

Materiality matrix

