



GRI CONTENT INDEX

102-55

List of material topics and deadlines for providing information

Code	GRI Indicator	Comment	Page number (or link)
GRI 102	Overview		
1	Organisational Profile		
102-1	Name of the organisation		4
102-2	Activities, brands, products, and services		23
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102-4	Location of operations		20-21
102-5	Ownership and legal form		4
102-6	Markets served		20-21
102-7	Scale of the organisation		26, 119, 253
102-8	Information on employees and other workers		119
102-9	Supply chain		115
102-10	Significant changes to the organisation and its supply chain		115
102-11	Precautionary principle or approach	<p>In its activities, the Company is guided by the Precautionary Principle. It involves the analysis of possible negative impact on the environment during operational planning and development of new products, including application of risk management methodology.</p> <p>As part of the corporate risk management system, the Company monitors the risk of negative environmental impact. The materiality and risk appetite of this risk are reassessed on a regular basis in accordance with the criteria established in the Company. Such risk factors as changes in production plans and production technology, accidents and incidents involving process equipment, engaging contractors who do not have necessary environmental management competencies, commissioning of new production facilities, etc. are taken into account.</p> <p>In accordance with statutory requirements and the Company's approved regulations, measures are implemented to prevent the risk of excessive environmental impact. In particular, the Company carries out continuous industrial and environmental monitoring using its own resources and by engaging external expert organisations and supervisory bodies, conducts scientific research to justify pollutant discharge standards, upgrades purification systems, etc. The environmental management system of the Company's business units is certified in accordance with ISO 14001.</p>	
102-12	List of externally-developed economic, environmental and social charters, principles, or other initiatives to which the organisation subscribes, or which it endorses		105, 117, 149
102-13	List of the main memberships of industry or other associations, and national or international advocacy organisations		316, 326
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3	Ethics and Integrity		

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4	Governance		
102-18	Governance structure		202
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102-22	Composition of the highest governance body and its committees		206
102-23	Chair of the highest governance body		194
102-24	Nomination and selection processes for the highest governance body and its committees		208
102-25	Processes for the highest governance body to ensure conflicts of interest are avoided and managed		244
102-26	Highest governance body's and senior executives' roles in the development, approval, and updating of the organisation's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental, and social topics		203
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102-28	Processes for evaluating the highest governance body's performance with respect to governance of economic, environmental, and social topics		209
102-29	Identifying and managing economic, environmental, and social impacts		205, 220-229
102-30	Effectiveness of risk management processes		238
102-32	Highest governance body's role in sustainability reporting		4-5
102-33	Process for communicating critical concerns to the highest governance body		220-229
102-35	Remuneration policies for the highest governance body and senior executives		247-249
102-36	Process for determining remuneration		248
5	Stakeholder Engagement		
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102-41	Collective bargaining agreement management		317
102-42	Basis for identification and selection of stakeholders		5, 312-319
102-43	Approach to stakeholder engagement		312
102-44	Key topics and concerns that have been raised through stakeholder engagement		5-9, 312-319



Code	GRI Indicator	Comment	Page number (or link)
6	Reporting Practice		
102-45	Entities included in the consolidated financial statements		260
102-46	Defining report content and topic boundaries		4-5
102-47	List of material topics		5
102-48	Restatements of information	The Report does not contain any restatements of information given in previous reports	
102-49	Changes in sustainability reporting / Significant changes in the list of material topics		4
102-50	Reporting period		4
102-51	Date of most recent previous sustainability report	The Company does not have a separate report on sustainable development. Information on sustainable development is included in the integrated report.	
102-52	Reporting cycle	The Company does not have a separate report on sustainable development. Information on sustainable development is included in the integrated report.	4
102-53	Contact point for questions regarding the report		337
102-54	Claims of reporting in accordance with the GRI Standards	This Report has been prepared in accordance with the GRI Standards:	4-5
102-55	GRI content index	This document	320
102-56	External assurance		4
GRI 201	Economic Performance		
201-1	Direct economic value generated and distributed		87
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GRI 202	Market Presence		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage		124
202-2	Proportion of senior management hired from the local community		125
GRI 203	Indirect Economic Impact		
203-1	Infrastructure investments and services supported		189
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GRI 205	Anti-Corruption		
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205-2	Communication and training about anti-corruption policies and procedures		244
205-3	Confirmed incidents of corruption and actions taken		245

Code	GRI Indicator	Comment	Page number (or link)
GRI 207	Tax		
207-4	Country-by-country reporting	In 2020, the Company paid RUB 16,958 mln in the Russian Federation. The Group is in compliance with tax laws in the countries where it operated. The amount of taxes paid outside of Russia is immaterial. ¹	
GRI 302	Energy		
103	Management approach		176
302-1	Energy consumption within the organisation		179
302-3	Energy intensity		179
302-4	Reduction of energy consumption		177
GRI 303	Water and Effluents		
103	Management approach		168
303-1	Responsible water consumption		168
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.	
303-3	Water withdrawal		171
303-4	Water discharge		172-173
303-5	Water consumption		172
GRI 304	Biodiversity		
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304-3	Habitats protected or restored		174-175
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305-2	Energy indirect (Scope 2) GHG emissions		161
305-4	GHG emissions intensity		163
305-5	Reduction of GHG emissions		163
305-6	Emissions of ozone-depleting substances (ODS)	The Company does not use ozone-depleting substances on an industrial scale	
305-7	Nitrogen oxides (NO _x), sulphur oxides (SO _x), and other significant air emissions		157
GRI 306	Affluents and Waste		
103	Management approach		164
306-1	Total water discharge by quality and destination	All waste water discharged by the Company is treated to standard and is processed at the Company's wastewater treatment facilities. There was no unplanned waste water discharge in 2020.	
306-2	Waste by type and disposal method		165
306-3	Significant spills	There were no significant spills	
306-4	Transport of hazardous waste	The Company performs no cross-border shipping of waste deemed hazardous under the terms of the Basel Convention	
GRI 307	Environmental Compliance		

¹ This information was disclosed on all entities that are part of the same group as Apatit and PhosAgro



Code	GRI Indicator	Comment	Page number (or link)
103	Management approach		149
307-1	Non-compliance with environmental laws and regulations	In 2021, following a court proceeding, the Company was imposed a RUB 7,914,517.36 fine. The decision may be appealed by both parties in accordance with the established procedure; as at the date of this report, the Company had no final information on the fine amount. The actual result will be disclosed in the 2021 Report.	153
GRI 308 Supplier Environmental Assessment			
103	Management approach		108
308-2	Negative environmental impacts in the supply chain and actions taken		154-155
GRI 401 Employment			
103	Management approach		117
401-1	New employee hires and employee turnover		121
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 Apatit, its branches and standalone business units and do not depend on the status or conditions of employment.	
401-3	Parental leave		328
GRI 402 Labour/Management Relations			
103	Management approach		124
GRI 403 Occupational Health and Safety			
103	Management approach		134
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403-2	Hazard identification, risk assessment, and incident investigation		138
403-3	Occupational health services		137
403-4	Worker participation, consultation, and communication on occupational health and safety		141
403-5	Worker training on occupational health and safety		142
403-6	Promotion of worker health		143
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		143
403-8	Workers covered by an occupational health and safety management system		138
403-9	Work-related injuries		144
403-10	Work-related ill health		145
GRI 404 Training and Education			
103	Management approach		126
404-1	Average hours of training per year per employee		127
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404-3	Percentage of employees receiving regular performance and career development reviews		128

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GRI 405 Diversity and Equal Opportunity			
103	Management approach		117
405-1	Organisation's governance bodies and main employee categories by gender, age group, minority groups and other indicators of diversity		119, 122
GRI 406 Non-Discrimination			
103	Management approach		117
GRI 407 Child Labour			
103	Management approach		117
GRI 408 Forced Labour			
103	Management approach		117
GRI 410 Security Practices			
103	Management approach		137
GRI 412 Human Rights Assessment			
103	Management approach		245
GRI 413 Local Communities			
103	Management approach		181
413-1	Operations with local community engagement, impact assessments, and development programmes	Apatit has programmes for interaction and support of local communities in place. The project to assess the results of interaction with local communities was initiated by the Company in 2020, but due to the onset of the pandemic, it was not possible to implement the project.	180
GRI 417 Marketing and Labelling			
103	Management approach		30
417-1	Requirements for product and service information and labelling		30, 45, 88



GRI CONTENT INDEX: ADDITIONAL INFORMATION

Issuer's participation in banking groups, banking holdings, holdings and associations

102-13

HGroup, holding, or association	Membership	Issuer's role (position) and functions in the organisation
Russian Union of Industrialists and Entrepreneurs (RSPP)	since 2016	member of the RSPP. Promoting RSPP goals set out in the association's charter and resolutions of its management bodies
National Global Compact Network on Implementation of Responsible Business Principles in Business Practice	since 2019	member of the association. Promoting goals set out in the association's charter and resolutions of its management bodies
Association of Economic Cooperation with African States (AECAS)	since 2020	member of the AECAS. Promoting AECAS goals set out in the association's charter and resolutions of its management bodies

Coverage of defined benefit pension plan obligations, RUB mln

201-3

Region	Employee benefit obligations		Actual performance of the employee benefit obligations (RUB million)
Vologda region	Current value of employee benefit obligations (private benefit coverage for newly retiring employees)		Estimate
	Retirement-related obligations (other than employee benefit obligations)	Payment of retirement benefits	17.758
		Merit benefit plans	17.982
		Financial aid for retired former employees	16.769
	TOTAL:		52.509
Leningrad region	Current value of employee benefit obligations (private benefit coverage for newly retiring employees)		Estimate
	Retirement-related obligations (other than employee benefit obligations)	Payment of retirement benefits	1.475
		Merit benefit plans	0.000
		Financial aid for retired former employees	5.164
	TOTAL:		6.639
Murmansk region	Current value of employee benefit obligations (private benefit coverage for newly retiring employees)		Estimate
	Retirement-related obligations (other than employee benefit obligations)	Payment of retirement benefits	32.704
		Merit benefit plans	0.000
		Financial aid for retired former employees	18.575
	TOTAL:		51.279
Saratov region	Current value of employee benefit obligations (private benefit coverage for newly retiring employees)		Estimate
	Retirement-related obligations (other than employee benefit obligations)	Payment of retirement benefits	1.552
		Merit benefit plans	0.000
		Financial aid for retired former employees	2.387
	TOTAL:		3.939
TOTAL	Current value of employee benefit obligations (private benefit coverage for newly retiring employees)		Estimate
	Retirement-related obligations (other than employee benefit obligations)	Payment of retirement benefits	53.489
		Merit benefit plans	17.982
		Financial aid for retired former employees	42.895
	TOTAL:		114.366

**Return to work and retention rates of employees who took parental leave, by gender, people**

401-3

Region	Gender	Employees on leave	Employees on leave	Employees who returned after leave
		as at 31 December	1 January to 31 December	1 January to 31 December
Vologda region	F	260	362	87
Vologda region	M	3	3	
Vologda region, total		263	365	87
Saratov region	F	49	62	11
Saratov region	M			
Saratov region, total		49	62	11
Leningrad region	F	36	52	13
Leningrad region	M			
Leningrad region, total		36	52	13
Murmansk region	F	216	289	62
Murmansk region	M	5	8	
Murmansk region, total		221	297	62
Moscow region	F	12	16	1
Moscow region	M			
Moscow region, total		12	16	1
Grand total		581	792	174