Annex No. 4 to the Minutes of the Meeting of the Board of Directors of PJSC PhosAgro w/No., dd. 21 December 2020

ФОСАГРО®

Prioritizing UN Sustainable Development Goals

December 2020

Prioritizing result

PRIORITY SDGS IMPACTED POSITIVELY BY THE COMPANY

+ Expanding the use of fertilizers which, due to their natural composition (zero/minimum concentration of radionuclides and heavy metals), minimize potential adverse impact on human health	SDG 12.4 →
+ Strengthening the Global Partnership in favor of sustainable development complemented by partnerships with the involvement of multiple stakeholders who mobilize and share knowledge, expertise, technologies and financial resources in order to support the achievement of the Sustainable Development Goals in all countries, especially developing ones	SDG 17.16 →
+ Improved infrastructure, telecommunications, road network, power and water supplies, improved access to health care and education	SDG 6.1, SDG 9.1 →
+ Use of fertilizers boosts food production and contributes to the availability of nutrients required for human health	SDG 2.4 ↓
+ Positive impact on the infrastructure development and demographic changes in the regions of presence	SDG 11.3 ↓
+ Fertilizers play an important role in improving the quality of soils – natural absorbers of greenhouse gases	SDG 13.1, SDG 13.2 ↓
+ Support of employment	SDG 8.3 →
+ Development of skills of both employees and the younger generation	SDG 4.4 →

PRIORITY SDGS FOR WHICH THE COMPANY MINIMIZES ITS ADVERSE IMPACT

- Inflation, price rise and accessibility of housing for workers not involved in the mining industry; long-term depopulation, income differences, prevalence of jobs for unskilled and low-skilled employees	SDG 8.3 ↓
- Environmental impact caused by improper use of fertilizers: agriculture-related emissions of greenhouse gases, degradation of natural ecosystems, drains, leaks and contamination, bogging of fresh-water bodies and loss of biological diversity	SDG 6.3, SDG 12.4, SDG 15.1 ↓
- Air emissions (including greenhouse gases and solid impurities in the atmosphere) affect the health condition	SDG 3.4, SDG 3.9, SDG 13.2 →
- Harsh working conditions, heath impacts for workers, risk of fatalities and industrial accidents inherent in the mining industry	SDG 8.5, SDG 8.8 →
- Discharges may cause pollution of surface and ground waters, soils, and may also affect the ecosystem functioning	SDG 6.3, SDG 12.4 →

SDG x.x number of SDG objective | Impact on stakeholders: → direct ↓ indirect

What has changed

Prior to the project

- ✓ A list of priority SDGs has been defined: 10 SDGs
- ✓ A tentative list of SDG objectives has been defined
- ✓ Measures undertaken by the Company have been specified for each objective

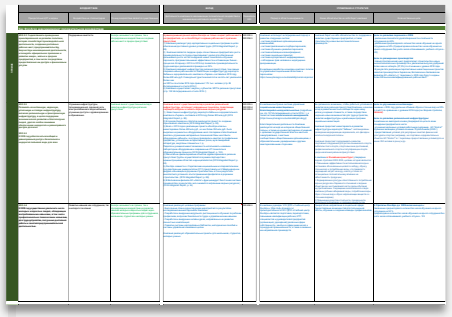
Following the project results

- ✓ A list of priority SDGs has been updated with regard to the identified areas of influence: 11 SDGs
- ✓ A list of priority SDG objectives has been prepared

For each objective:

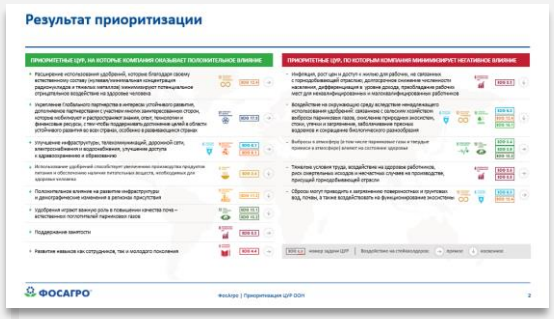
- ✓ Measures undertaken by the Company have been specified
- ✓ Managerial approach has been described
- ✓ The Company's obligations have been defined
- ✓ Quantitative targets have been selected
- ✓ Relevant GRI indicators have been determined

Outcome disclosure options

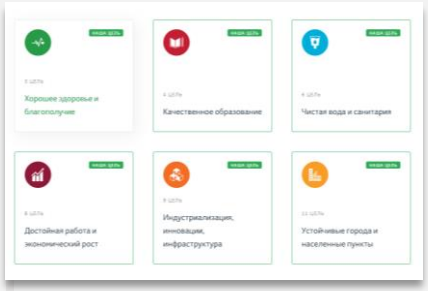


- Matrix with priority impacts and SDGs (Excel Table)

- Slides of this presentation with the approach description, and the matrix (pdf)



- Drawing the 2nd slide with prioritizing results on the website



- Include the results (impacts, objectives, implemented measures and goals from the Matrix) in the current structure in the SDG section on the website

- In the Annual Report

Description of the approach

01 Identifying key lines of the impact on the society exerted by the PhosAgro Group as a mining and processing company (incl. economic, social and environmental) – based on academic and industry-specific articles and reports

02 For each identified line – preparing a list of goals and indicators to be used for measuring and reporting on the impact exerted by mining and processing companies (with a focus on mining and production of phosphorous fertilizers) on the society, including UN SDG, GRI, UNCTAD and Social Life Cycle Assessment

04 Correlating the list of goals and indicators with the topics of significance to PhosAgro Group's key stakeholders; interviewing the divisions in charge to prioritize the impacts

03 Correlating the list of goals and indicators with the categories and principles of responsible investing (including Green and Social Bonds, Sustainable Bond Guidelines, Green Loan Principles, Sustainability Linked Loan Principles)

Matrix of priority SDGs

IMPACT		
Priority SDGs and objectives	Impact on stakeholders	Why the impact is significant

CONTRIBUTION	
The Company's activities aimed at maximizing the positive impact and minimizing the adverse impact	GRI indicator

MANAGEMENT AND STRATEGY		
Managerial approach	What obligations are assumed by the Company	Quantitative targets

Example of a line of priority SDG matrix

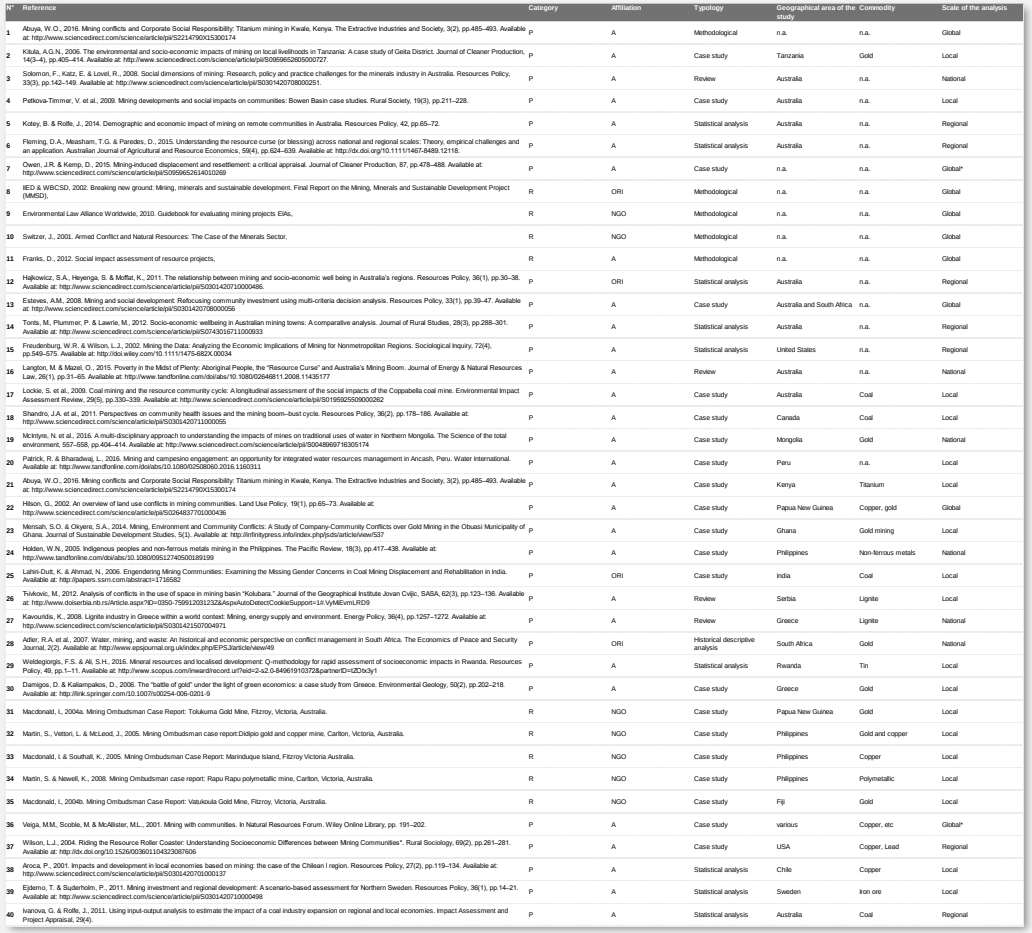
IMPACT			CONTRIBUTION		MANAGEMENT AND STRATEGY		
Priority SDGs and objectives	Impact on stakeholders	Why the impact is significant	The Company's activities aimed at maximizing the positive impact and minimizing the adverse impact	GRI indicator	Managerial approach	What obligations are assumed by the Company	Quantitative targets
SDG 12.4	Expanding the use of fertilizers which, due to their natural composition (zero/minimum concentration of radionuclides and heavy metals), minimize potential adverse impact on human health	Reducing the volume of generated waste and non-productive losses, maintaining the land fertility, and diminishing the adverse environmental impact in accordance with the 4 R principles	The rock mined by the Company has an initially low concentration of radionuclides and heavy metals. PhosAgro strives to produce fertilizers by a safe and environmentally friendly method with a view to promoting sustainable growth of agricultural production around the globe. In 2019, PhosAgro initiated the establishment of the Green Club independent association that unites producers and suppliers of products with enhanced environmental properties. These products will be sold under the Green Standard national brand. On the initiative of PhosAgro and with the support from all members of the Russian Association of Fertilizer Producers (RAFP), eco-labeling for mineral fertilizers has been developed. A technology has been developed and implemented for utilization of phosphogypsum, phosphoric acid production waste, in the road-building sector. In June 2020, the International Fertilizer Association (IFA) included this PhosAgro's project in the collected book Phosphogypsum: Leadership, Innovation and Partnership as an innovative practice of recoverable resource management and an example of a transfer to the closed-loop economy	GRI 303-1	SD: Defining the Company's environment protection policy, setting strategical goals in the area of ensuring environment safety and reducing environmental impact. Environment and natural resource management: providing overall guidance, organizing and coordinating the activities aimed at a continuous improvement of the environment protection management system. With a view to meeting the commitments to continuously improve and lower the level of an adverse environmental impact, the enterprises and their subsidiaries organized the operation of environmental monitoring and natural resource management functions. Persons in charge of environment protection were appointed at production divisions of the enterprises	The Company will continue: • actively participating in the Green Club independent association that was established in 2019 and unites producers and suppliers of products with enhanced environmental properties. These products will be sold under the Green Standard national brand. • implementing the technology for utilization of phosphogypsum, phosphoric acid production waste, in the road-building sector. • implementing the sustainable development principles throughout the supply chain (see section on Set of Suppliers' Social Standards", https://www.phosagro.ru/sustainability/social-response/)	The Company's strategic goals in the area of environment protection: https://www.phosagro.ru/sustainability/ecology/

Description of the approach

01

Identifying key lines of the impact on the society exerted by the PhosAgro Group as a mining and processing company (incl. economic, social and environmental) – based on academic and industry-specific articles and reports

Example of impact	Sources	SDG
Employment to community and national economy	1, 4, 11, 12, 17, 22, 29, 32, 36, 39, 40, 47, 48	SDG 8.3
Improved infrastructure, telecommunications, road network, power and water supplies, improved access to health care and education	2, 11, 12, 22, 29, 32, 36, 38, 47	SDG 9.1 SDG 6.1
Employee skill development and further education	1, 12, 36, 38, 44, 47	SDG 4.4
Environmental impacts affecting social conditions and health: emissions, incl. GHG and particulate matter	56, 58, 62, 76	SDG 3.4 SDG 3.9 SDG 13.2
Harsh working conditions, low wages, sub-standard housing provided to workers, heath impacts for workers, fatalities and work-related accidents	1, 2, 8, 9, 11, 35, 50	SDG 8.5 SDG 8.8



N°	Reference	Category	Affiliation	Typology	Geographical area of the study	Commodity	Scale of the analysis
1	Abuya, W.O., 2016. Mining conflicts and Corporate Social Responsibility: Titanium mining in Kwale, Kenya. The Extractive Industries and Society, 3(2), pp.485–493. Available at: http://www.sciencedirect.com/science/article/pii/S2214790X15300174	P	A	Methodological	n.a.	n.a.	Global
2	Kitula, A.G.N., 2006. The environmental and socio-economic impacts of mining on local livelihoods in Tanzania: A case study of Geita District. Journal of Cleaner Production, 14(3–4), pp.405–414. Available at: http://www.sciencedirect.com/science/article/pii/S0959652605000727.	P	A	Case study	Tanzania	Gold	Local
3	Solomon, F., Katz, E. & Lovel, R., 2008. Social dimensions of mining: Research, policy and practice challenges for the minerals industry in Australia. Resources Policy, 33(3), pp.142–149. Available at: http://www.sciencedirect.com/science/article/pii/S0301420708000251.	P	A	Review	Australia	n.a.	National
4	Petkova-Timmer, V. et al., 2009. Mining developments and social impacts on communities: Bowen Basin case studies. Rural Society, 19(3), pp.211–228.	P	A	Case study	Australia	n.a.	Local
5	Kotey, B. & Rolfe, J., 2014. Demographic and economic impact of mining on remote communities in Australia. Resources Policy, 42, pp.65–72.	P	A	Statistical analysis	Australia	n.a.	Regional
6	Fleming, D.A., Measham, T.G. & Paredes, D., 2015. Understanding the resource curse (or blessing) across national and regional scales: Theory, empirical challenges and an application. Australian Journal of Agricultural and Resource Economics, 59(4), pp.624–639. Available at: http://dx.doi.org/10.1111/1467-8489.12118.	P	A	Statistical analysis	Australia	n.a.	Regional
7	Owen, J.R. & Kemp, D., 2015. Mining-induced displacement and resettlement: a critical appraisal. Journal of Cleaner Production, 87, pp.478–488. Available at: http://www.sciencedirect.com/science/article/pii/S0959652614010269	P	A	Case study	n.a.	n.a.	Global*
8	IIED & WBCSD, 2002. Breaking new ground: Mining, minerals and sustainable development. Final Report on the Mining, Minerals and Sustainable Development Project (MMSD),	R	ORI	Methodological	n.a.	n.a.	Global
9	Environmental Law Alliance Worldwide, 2010. Guidebook for evaluating mining projects EIAs,	R	NGO	Methodological	n.a.	n.a.	Global
10	Switzer, J., 2001. Armed Conflict and Natural Resources: The Case of the Minerals Sector,	R	NGO	Methodological	n.a.	n.a.	Global
11	Franks, D., 2012. Social impact assessment of resource projects,	R	A	Methodological	n.a.	n.a.	Global
12	Hajkowicz, S.A., Heyenga, S. & Moffat, K., 2011. The relationship between mining and socio-economic well being in Australia's regions. Resources Policy, 36(1), pp.30–38. Available at: http://www.sciencedirect.com/science/article/pii/S0301420710000486.	P	ORI	Statistical analysis	Australia	n.a.	Regional
13	Esteves, A.M., 2008. Mining and social development: Refocusing community investment using multi-criteria decision analysis. Resources Policy, 33(1), pp.39–47. Available at: http://www.sciencedirect.com/science/article/pii/S0301420708000056	P	A	Case study	Australia and South Africa	n.a.	Global
14	Tonts, M., Plummer, P. & Lawrie, M., 2012. Socio-economic wellbeing in Australian mining towns: A comparative analysis. Journal of Rural Studies, 28(3), pp.288–301. Available at: http://www.sciencedirect.com/science/article/pii/S0743016711000933	P	A	Statistical analysis	Australia	n.a.	Regional
15	Freudenburg, W.R. & Wilson, L.J., 2002. Mining the Data: Analyzing the Economic Implications of Mining for Nonmetropolitan Regions. Sociological Inquiry, 72(4), pp.549–575. Available at: http://doi.wiley.com/10.1111/1475-682X.00034	P	A	Statistical analysis	United States	n.a.	Regional
16	Langton, M. & Mazel, O., 2015. Poverty in the Midst of Plenty: Aboriginal People, the "Resource Curse" and Australia's Mining Boom. Journal of Energy & Natural Resources Law, 26(1), pp.31–65. Available at: http://www.tandfonline.com/doi/abs/10.1080/02646811.2008.11435177	P	A	Review	Australia	n.a.	National
17	Lockie, S. et al., 2009. Coal mining and the resource community cycle: A longitudinal assessment of the social impacts of the Coppabella coal mine. Environmental Impact Assessment Review, 29(5), pp.330–339. Available at: http://www.sciencedirect.com/science/article/pii/S0195925509000262	P	A	Case study	Australia	Coal	Local
18	Shandro, J.A. et al., 2011. Perspectives on community health issues and the mining boom–bust cycle. Resources Policy, 36(2), pp.178–186. Available at: http://www.sciencedirect.com/science/article/pii/S0301420711000055	P	A	Case study	Canada	Coal	Local
19	McIntyre, N. et al., 2016. A multi-disciplinary approach to understanding the impacts of mines on traditional uses of water in Northern Mongolia. The Science of the total environment, 557–558, pp.404–414. Available at: http://www.sciencedirect.com/science/article/pii/S0048969716305174	P	A	Case study	Mongolia	Gold	National
20	Patrick, R. & Bharadwaj, L., 2016. Mining and campesino engagement: an opportunity for integrated water resources management in Ancash, Peru. Water International. Available at: http://www.tandfonline.com/doi/abs/10.1080/02508060.2016.1160311	P	A	Case study	Peru	n.a.	Local
21	Abuya, W.O., 2016. Mining conflicts and Corporate Social Responsibility: Titanium mining in Kwale, Kenya. The Extractive Industries and Society, 3(2), pp.485–493. Available at: http://www.sciencedirect.com/science/article/pii/S2214790X15300174	P	A	Case study	Kenya	Titanium	Local
22	Hilson, G., 2002. An overview of land use conflicts in mining communities. Land Use Policy, 19(1), pp.65–73. Available at: http://www.sciencedirect.com/science/article/pii/S0264837701000436	P	A	Case study	Papua New Guinea	Copper, gold	Global
23	Mensah, S.O. & Okyere, S.A., 2014. Mining, Environment and Community Conflicts: A Study of Company-Community Conflicts over Gold Mining in the Obuasi Municipality of Ghana. Journal of Sustainable Development Studies, 5(1). Available at: http://infinitypress.info/index.php/jsds/article/view/537	P	A	Case study	Ghana	Gold mining	Local
24	Holden, W.N., 2005. Indigenous peoples and non-ferrous metals mining in the Philippines. The Pacific Review, 18(3), pp.417–438. Available at: http://www.tandfonline.com/doi/abs/10.1080/09512740500189199	P	A	Case study	Philippines	Non-ferrous metals	National
25	Lahiri-Dutt, K. & Ahmad, N., 2006. Engendering Mining Communities: Examining the Missing Gender Concerns in Coal Mining Displacement and Rehabilitation in India. Available at: http://papers.ssrn.com/abstract=1716582	P	ORI	Case study	India	Coal	Local
26	Tvrkovic, M., 2012. Analysis of conflicts in the use of space in mining basin "Kolubara." Journal of the Geographical Institute Jovan Cvijic, SASA, 62(3), pp.123–136. Available at: http://www.doiserbia.nb.rs/Article.aspx?ID=0350-75991203123Z&ArpAutoDetectCookieSupport=1#.VyMEvmLRD9	P	A	Review	Serbia	Lignite	Local
27	Kavouridis, K., 2008. Lignite industry in Greece within a world context: Mining, energy supply and environment. Energy Policy, 36(4), pp.1257–1272. Available at: http://www.sciencedirect.com/science/article/pii/S0301421507004971	P	A	Review	Greece	Lignite	National
28	Adler, R.A. et al., 2007. Water, mining, and waste: An historical and economic perspective on conflict management in South Africa. The Economics of Peace and Security Journal, 2(2). Available at: http://www.epsjournal.org.uk/index.php/EPSJ/article/view/49	P	ORI	Historical descriptive analysis	South Africa	Gold	National
29	Weldegiorgis, F.S. & Ali, S.H., 2016. Mineral resources and localised development: Q-methodology for rapid assessment of socioeconomic impacts in Rwanda. Resources Policy, 49, pp.1–11. Available at: http://www.scopus.com/inward/record.url?eid=2-s2.0-84961910372&partnerID=tZOtx3y1	P	A	Statistical analysis	Rwanda	Tin	Local
30	Damigos, D. & Kaliampakos, D., 2006. The "battle of gold" under the light of green economics: a case study from Greece. Environmental Geology, 50(2), pp.202–218. Available at: http://link.springer.com/10.1007/s00254-006-0201-9	P	A	Case study	Greece	Gold	Local
31	Macdonald, I., 2004a. Mining Ombudsman Case Report: Tolukuma Gold Mine, Fitzroy, Victoria, Australia.	R	NGO	Case study	Papua New Guinea	Gold	Local
32	Martin, S., Vettori, L. & McLeod, J., 2005. Mining Ombudsman case report:Didipio gold and copper mine, Carlton, Victoria, Australia.	R	NGO	Case study	Philippines	Gold and copper	Local
33	Macdonald, I. & Southall, K., 2005. Mining Ombudsman Case Report: Marinduque Island, Fitzroy Victoria Australia.	R	NGO	Case study	Philippines	Copper	Local
34	Martin, S. & Newell, K., 2008. Mining Ombudsman case report: Rapu Rapu polymetallic mine, Carlton, Victoria, Australia.	R	NGO	Case study	Philippines	Polymetallic	Local
35	Macdonald, I., 2004b. Mining Ombudsman Case Report: Vatukoula Gold Mine, Fitzroy, Victoria, Australia.	R	NGO	Case study	Fiji	Gold	Local
36	Veiga, M.M., Scoble, M. & McAllister, M.L., 2001. Mining with communities. In Natural Resources Forum. Wiley Online Library, pp. 191–202.	P	A	Case study	various	Copper, etc	Global*
37	Wilson, L.J., 2004. Riding the Resource Roller Coaster: Understanding Socioeconomic Differences between Mining Communities*. Rural Sociology, 69(2), pp.261–281. Available at: http://dx.doi.org/10.1526/003601104323087606	P	A	Case study	USA	Copper, Lead	Regional
38	Aroca, P., 2001. Impacts and development in local economies based on mining: the case of the Chilean I region. Resources Policy, 27(2), pp.119–134. Available at: http://www.sciencedirect.com/science/article/pii/S0301420701000137	P	A	Statistical analysis	Chile	Copper	Local
39	Ejdemo, T. & Söderholm, P., 2011. Mining investment and regional development: A scenario-based assessment for Northern Sweden. Resources Policy, 36(1), pp.14–21. Available at: http://www.sciencedirect.com/science/article/pii/S0301420710000498	P	A	Statistical analysis	Sweden	Iron ore	Local
40	Ivanova, G. & Rolfe, J., 2011. Using input-output analysis to estimate the impact of a coal industry expansion on regional and local economies. Impact Assessment and Project Appraisal, 29(4).	P	A	Statistical analysis	Australia	Coal	Regional

Description of the approach

02

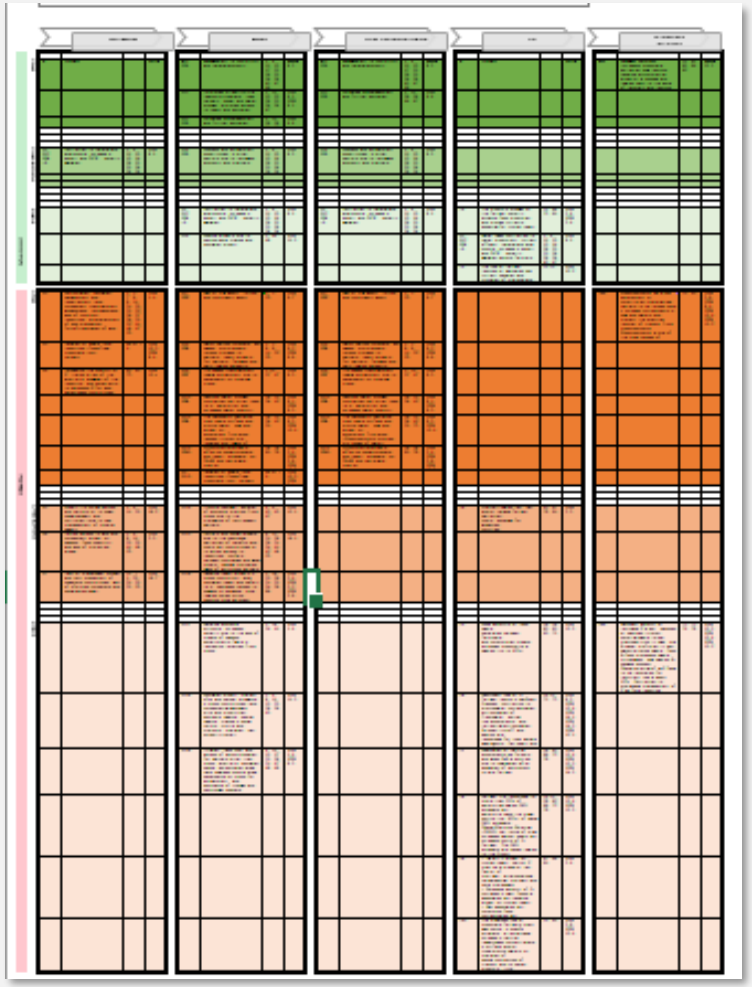
For each identified line – preparing a list of goals and indicators to be used for measuring and reporting on the impact exerted by mining and processing companies (with a focus on mining and production of phosphorous fertilizers) on the society, including UN SDG, GRI, UNCTAD and Social Life Cycle Assessment

- About 80 sources have been considered, and 36 impacts have been identified that are distributed across the value-added chain:

The approach takes account of many-faceted influence exerted by the Company on the achievement of SDGs throughout the entire product life cycle chain, as recommended in SDG Compass developed by GRI, UN Global Compact and WBCSD.

- The impacts have been considered as positive (having a positive effect on the attainment of SDGs) or adverse (creating barriers and risks for SDG attainment). For instance, support of employment (**positive**), emissions and waste (**adverse**)

- The impacts have been considered as direct (directly exerted by the PhosAgro Group) or indirect (exerted by the PhosAgro Group indirectly). For example, Positive impact on the infrastructure development and demographic changes in the regions of presence is indirect, while Development of skills of both employees and the younger generation is direct



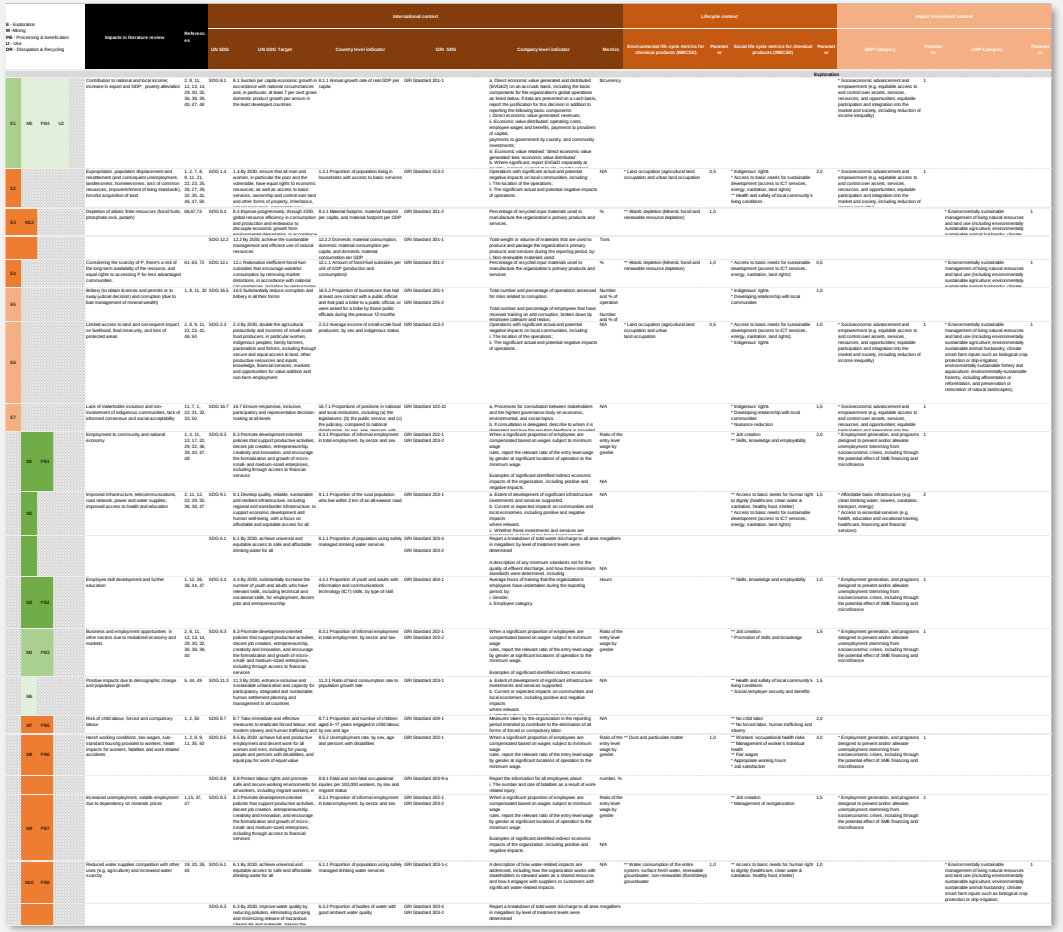
Description of the approach

03

Correlating the list of goals and indicators with the categories and principles of responsible investing (including Green and Social Bonds, Sustainable Bond Guidelines, Green Loan Principles and Sustainability Linked Loan Principles)

The following have been identified for each impact:

- SDG (out of 17 UN Sustainable Development Goals) and the objective (out of 169 objectives), SDG indicator (at the state level, at the company's level)
- GRI indicator
- Environmental life cycle metrics for chemical products (WBCSD) – if applicable
- Social life cycle metrics for chemical products (WBCSD) – if applicable
- Green Bond Principles indicators
- Social Bond Principles indicators



Description of the approach

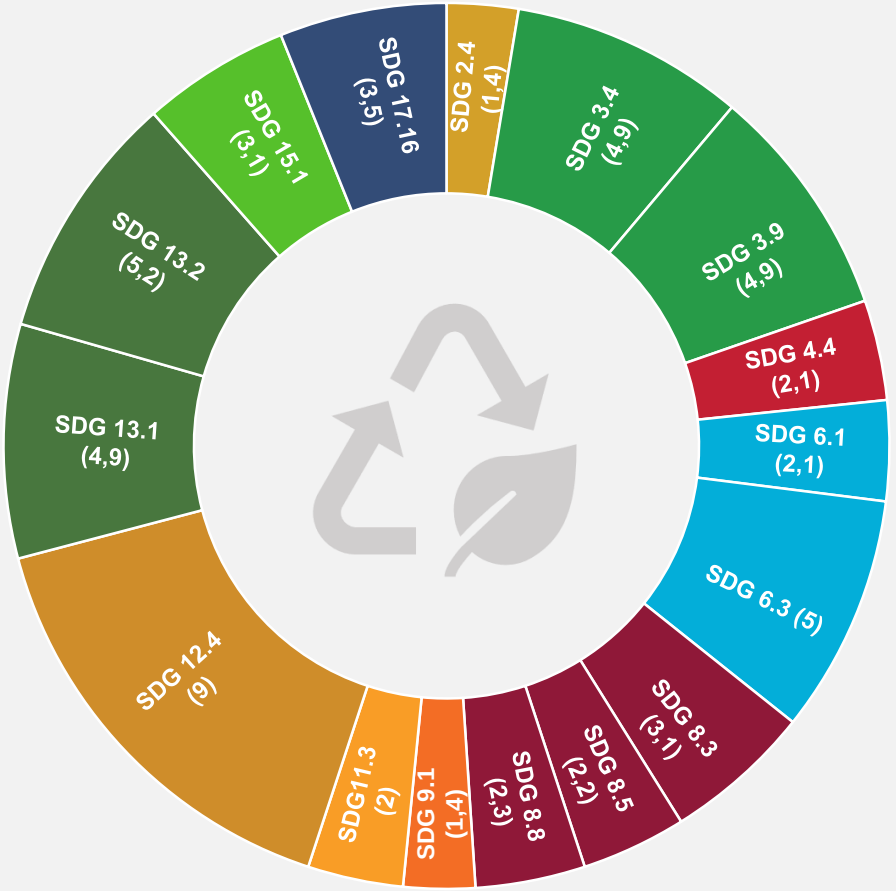
04 Correlating the list of goals and indicators with the topics of significance to PhosAgro Group's key stakeholders; interviewing the divisions in charge to prioritize the impacts

- Significant topics in the 2019 report have been considered
- The heads of the divisions, whose responsibilities cover the identified impacts, have been interviewed.

  Interview questions:

  - To what extent are the identified areas of influence relevant to PhosAgro? How high is the likelihood that one or another impact of those identified will be specifically exerted by PhosAgro (on the scale from 1 to 3, where 1 is minimal and 3 is significant)?
  - What opportunities are perceived by PhosAgro for each of the areas of impact identified? Here, we are interested in hearing your opinion and gaining an understanding of how large the innovation potential in the area of production and operation activities, and what are the competitive advantages associated with PhosAgro's work on the impact in one or another area (on the scale from 1 to 3, where 1 is minimal and 3 is significant)

Result: A list of the highest-priority SDGs and objectives



Sources

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Freudenburg, W.R. & Wilson, L.J., 2002. Mining the Data: Analyzing the Economic Implications of Mining for Nonmetropolitan Regions. Sociological Inquiry, 72(4), pp.549–575. Available at: http://doi.wiley.com/10.1111/1475-682X.00034

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