



2025

ESG Report

Acron Group

Acron Group is a leading vertically integrated mineral fertiliser producer in Russia and globally. Its wide product range includes complex and nitrogen fertilisers, as well as industrial products. In 2025, it produced 9 million tonnes of main products.



In the reporting year, the Group stayed focused on comprehensive and transparent ESG disclosure in all key business areas. Investments in ESG projects remained a top priority for the Group and reached a record RUB 6.2 billion.

Vladimir Kunitsky
Acron's Chief Executive Officer
(President)



Information on approval of the ESG Report:

Approved by Acron's Board of Directors
on 27 August 2026

To read more about Acron Group,
please visit www.acron.ru/en/.



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Letter from the Chairman of the Board of Directors



In 2025, the Board of Directors placed particular emphasis on supporting the development of the regions in which we operate, investing a record amount in major social projects.

Alexander Popov

Chairman of Acron's Board of Directors

Dear shareholders!

We are pleased to present Acron Group's fourth Annual ESG Report. Rather than viewing it as a compliance exercise, we see this report as a reflection of the genuine commitments we have made to society, linking the decisions we make today to the long-term outcomes we seek to achieve.

The world around us is becoming increasingly complex. Regulatory expectations are rising, competition for access to labour, energy and capital is intensifying, and the climate agenda is no longer an abstract concept but an operational reality. In light of this, our Board of Directors believes that business sustainability cannot be achieved through financial performance alone.

In 2025, the Board placed particular emphasis on supporting the development of the regions in which we operate, investing a record RUB 720 million in major social projects. These include the opening of new surgical and intensive care wards, complete with an operating theatre, at the Central District Hospital in Dorogobuzh; the comprehensive renovation of the Lastochka Recreation Centre in Smolensk region; and the construction of residential units for the academic staff at Novgorod State University, alongside many other initiatives.

We are committed to ensuring that our employees feel secure and confident about their future, while helping to create more liveable and environmentally sustainable urban environments across the regions where we operate.

Our values have stood the test of time. Acron Group operates in rapidly changing markets, where it is especially clear that those who build systems rather than respond on a case-by-case basis are more likely to succeed. For the Board, ESG principles are above all a management tool that helps us maintain a long-term planning horizon, even when external circumstances require short-term decisions.

We would like to thank our shareholders for their continued trust. We firmly believe that our consistent commitment to responsible business practices lays the foundation for sustainable growth, whatever tomorrow may bring.

Letter from the Chief Executive Officer (President)



Our achievements reflect a fundamental shift in our thinking. We no longer view environmental and social investment merely as a cost. It is a way of creating long-term value.

Vladimir Kunitsky

Acron's Chief Executive Officer (President)

Dear colleagues and partners!

Producing fertilisers means being part of the global food supply chain, from nitrogen production to harvests in Brazil, China and Krasnodar Krai. In 2025, we produced 9 million tonnes of products and sold them in 59 countries. Acron Group accounted for 1.6% of the world's fertiliser market, making a significant contribution to global food security.

In the reporting year, we invested a record RUB 6.2 billion in sustainable development, over 50% more than in 2024. These investments are not just figures in a report; they are reflected in tangible projects, including the upgraded Ammonia-3 unit, which received the national ECO BEST Award, the installation of automated emissions monitoring systems, major social initiatives in the regions where we operate, and student internship programmes at our production sites. Our environmental expenditure increased by a factor of 3.2, while the volume of hazardous waste generated by the Group fell by 16% due to changes in production processes.

It is important to acknowledge the contribution of our team. Acron Group's 13,000 employees are not resources to be managed, but professionals to be trusted. With skilled labour in short supply in Russia, the ability to attract and retain high-calibre talent has become as important a competitive

advantage as production capacity. That is why fair remuneration, enhanced employee benefits and reduced staff turnover are important elements of both our social policy and business strategy.

Our business also continued to grow. The Group's revenue reached RUB 238 billion, while workforce productivity amounted to RUB 8.4 million per person. Sustainability and efficiency are not competing priorities; they reinforce one another.

A major milestone lies ahead for Acron Group: the completion of the Talitsky mine. We are finalising our vertical integration, becoming more efficient, and scaling up, while bringing new employees into the Group. But our ambitions go far beyond this project. This is only the beginning: new ideas and projects are already taking shape. We are well placed for further growth, supported by a talented team, a strong reputation, close partnerships with the regions where we operate, a robust production base, deep expertise and a clear understanding of where we are heading.

I would like to thank our employees, partners and shareholders for making our success possible.

Group overview

GRI 2-1
MED 4.1 4.3

Acron Group is a leading vertically integrated mineral fertiliser producer in Russia and worldwide. We implement a strategy that gives us full control over the entire added-value chain, from raw material extraction to product distribution, making our business both efficient and competitive.

2025 key results

- Economic
- Environmental
- Social
- Governance

RUB **237.6** ^{+20%} bn
REVENUE
2024: RUB 198.2 bn

RUB **95.1** ^{+29%} bn
NET ADDED VALUE
2024: RUB 73.5 bn^⓪

RUB **8.4** mn per person
WORKFORCE PRODUCTIVITY
2024: RUB 7.1 mn per person^⓪

9.2 mn t
PRODUCT SALES VOLUME
2024: 8.5 mn t

RUB **6.2** bn
TOTAL ESG SPENDING OF THE GROUP
2024: RUB 3.9 bn

11.5 ^{+11%} mn t CO₂-eq
ABSOLUTE GREENHOUSE GAS EMISSIONS (SCOPES 1 AND 2)
2024: 10.4 mn t CO₂-eq

RUB **1.4** ^{x3.2} bn
THE GROUP'S ENVIRONMENTAL EXPENSES
2024: RUB 0.4 bn

35,000 ^{-16%} t
VOLUME OF THE GROUP'S HAZARDOUS WASTE
2024: 41,000 t



13,023 ^{+6%} people
AVERAGE PAYROLL COUNT ACROSS THE GROUP
2024: 12,283 people

+24%
INCREASE IN AVERAGE SALARY
2024: +26%

7.3%
VOLUNTARY LABOUR TURNOVER
2024: 8.0%

23%
FEMALE MANAGERS IN THE GROUP
2024: 24%

1 out of 9
BOARD OF DIRECTORS MEMBERS IS INDEPENDENT
2024: 2 out of 9

9,000 ^{+19%}
SUPPLIERS
2024: 7,600

⓪ In 2025, the methodology for calculating net added value and workforce productivity was updated.

Our wide product range includes complex and nitrogen fertilisers, as well as industrial products. In 2025, the Group accounted for 1.6% of global mineral fertiliser production. Acron Group holds a strong position in key industry segments, demonstrating consistent competitiveness in international markets. We are one of the top three NPK producers in Europe, one of the top three global producers of urea-ammonium

nitrate (UAN) and one of the world's leading calcium nitrate (CN) producers. The Group sells its products in 59 countries and continues to strengthen its presence in key export markets. We are also the leading supplier of ammonium nitrate (AN) to Brazil and one of the largest exporters of NPK to China.

Our ultimate goal is to enhance soil fertility and ensure global food security.

Acron Group's awards and achievements

Acron Group won the national award Brand of the Year in Russia 2025 in the Chemical Products category for its CALINKA fertilisers.



Acron Group's high-tech CN production unit was recognised as the best in the Responsible Consumption and Operations. Sustainable Production category of the Best ESG Projects in Russia programme.



Acron Group won the ECO BEST-2025 Award in the Environmentally Friendly Business category, under the Nature Conservation Technology of the Year nomination, for its Upgrades to Ammonia-3 Unit project.



Dorogobuzh won first prize in the Socially Responsible Russian Companies national competition for its social investment and charitable initiatives contributing to the regional development.



Acron won the Company of the Year award established by the Business St Petersburg magazine.



HeadHunter ranked Acron Group as one of the top 100 Russian employers, and third among the largest mineral fertiliser producers.



Acron Group in main ESG ratings



AAA 'Leader'

BUSINESS REPUTATION INDEX
(the Environment, Personnel, State Rating)



RESG 1

AK&M NON-FINANCIAL REPORTING RATING

(the highest level of disclosure in sustainable development reporting)

No. 3

RESPONSIBILITY TO SOCIETY RATING

in the Chemical and Petrochemical Industry category

No. 4

SOCIAL EFFECTIVENESS RATING

in the Chemical and Petrochemical Industry category

Business model

GRI 2-6



MINING

Key segment

Joint Stock Company North-Western Phosphorous Company (NWPC) develops the Oleniy Ruchey mine in Murmansk region and provides all the phosphate feedstock for the Group's chemical production facilities. It also sells apatite concentrate to third-party consumers. The Group is among top three phosphate feedstock producers in Europe.

Joint Stock Company Verkhnekamsk Potash Company (VPC) continues construction of the Talitsky potash mine at the Verkhnekamsk potassium-magnesium salt deposit in Perm Krai. The mine is scheduled to begin producing sylvinite ore in 2026 and reach design capacity in 2029.

North Atlantic Potash Inc. (NAP, an Acron Group subsidiary) and CanPacific Potash Inc. (a joint venture between NAP and Rio Tinto, represented by Rio Tinto Potash Management Inc.) hold nine mining leases and one exploration permit for mining property at the potash deposit in Saskatchewan, Canada. Acron Group considers these holdings to be a long-term investment in its potash resource base.

The Group develops mineral deposits in line with its vertically integrated business model to secure raw material base for the production of complex fertilisers.



CHEMICAL PRODUCTION

Key segment

The Group's two large chemical facilities, **Acron** in Veliky Novgorod and **Dorogobuzh** in Smolensk region, produce a wide range of complex and nitrogen fertilisers based on in-house ammonia. Each year, we expand our chemical production capacity by building new units and upgrading existing facilities.



DISTRIBUTION

Auxiliary segment

The Group operates extensive distribution networks in Russia (**Agronova**), China (**Beijing Yong Sheng Feng AMP Co., Ltd**), the United States (**Acron USA Inc.**), Colombia (**Acron Colombia S.A.S.**), Brazil (**Acron Brasil Ltda.**) and Argentina (**Acron Argentina S.R.L.**). Our export strategy focuses on geographical diversification and product range expansion, with particular emphasis on increasing shipments to emerging markets, developing our distribution network and ramping up direct sales to local distributors.



AGRIBUSINESS HOLDING PLODORODIE

Auxiliary segment

Acron Group established **Plodorodie** to implement agricultural projects, test the Group's advanced fertilisers and improve application methods. Plodorodie companies grow winter and soft spring wheat, spring durum wheat, rice, spring barley, soybeans, peas, corn, sunflower, lentils, flax, winter and spring rapeseed. On its trial fields, the Group cultivates in-demand crops using new fertiliser grades.

Business geography

GRI 2-1 2-6

Acron Group operates in seven countries worldwide. Its main production assets are located in Russia, and its headquarters are in Moscow.

In 2025, we sold our products in 59 countries on five continents. Our main markets are Latin America, Russia, Asia, the United States and

Africa. The Russian market accounts for 18% of our total revenue, and 82% comes from exports.



 Research and design

 Mining

 Chemical production

1 Acron Engineering Research and Design Centre
Russia (Veliky Novgorod, Novgorod region)

2 VPC
Russia (Berezniki, Perm Krai)

5 Acron
Russia (Veliky Novgorod, Novgorod region)

3 NWPC
Russia (Kirovsk, Murmansk region)

6 Dorogobuzh
Russia (Dorogobuzh, Smolensk region)

4 North Atlantic Potash Inc.
Canada (Saskatchewan)

 Distribution

7 Agronova
Russia

8 Beijing Yong Sheng Feng AMPC Co., Ltd
China

9 Acron USA Inc.
USA

10 Acron Brasil Ltda.
Brazil

11 Acron Argentina S.R.L.
Argentina

12 Acron Colombia S.A.S.
Colombia

 Agribusiness holding Plodorodie

13 Kubris
Russia (Krasnodar Krai)

14 Zvyaginki
Russia (Orel region)

15 Plodorodie-Lukoyanov
Russia (Nizhny Novgorod region)

16 Plodorodie-Saratov
Russia (Saratov region)

Main products

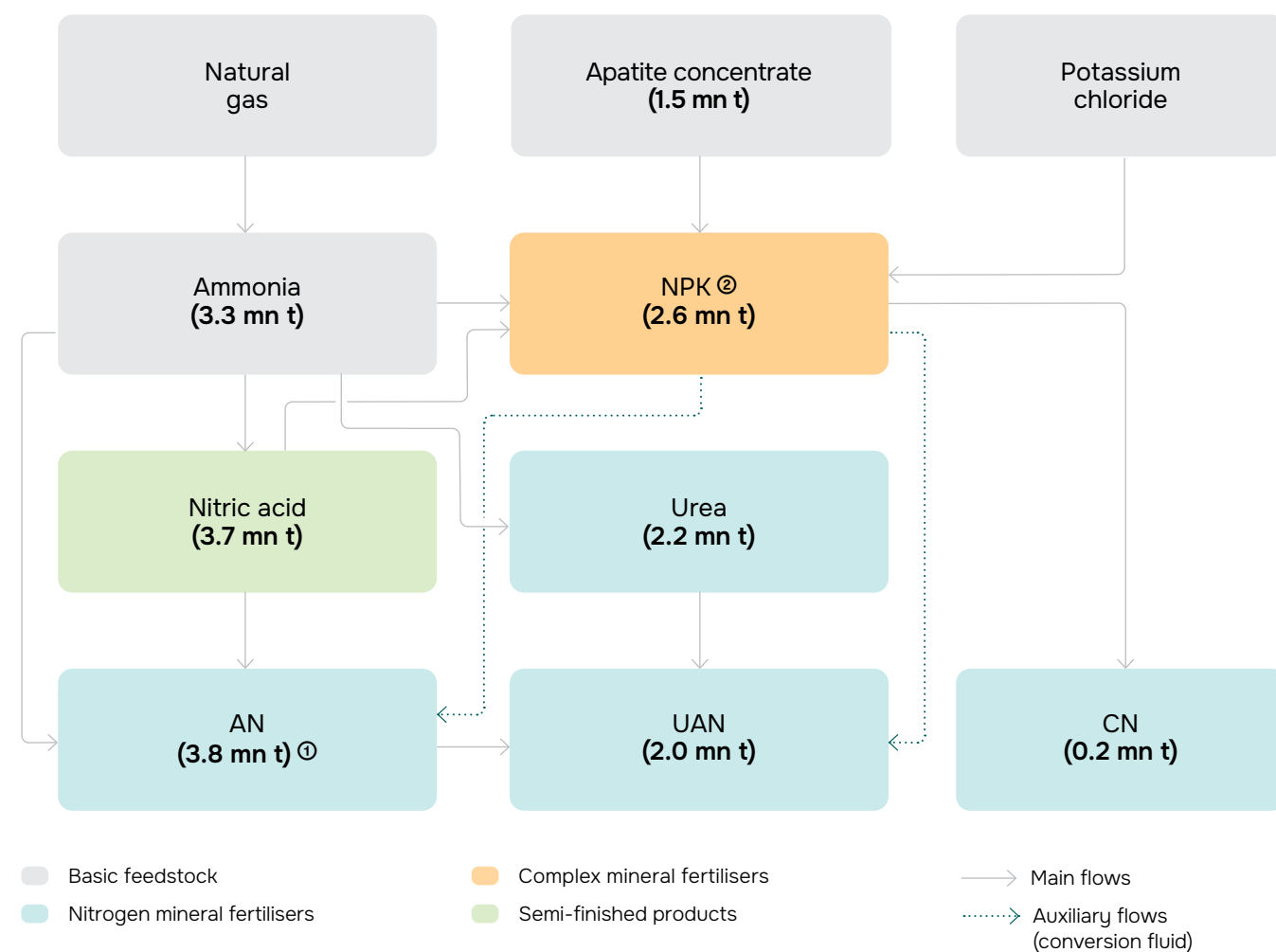
GRI 2-1 2-6

SASB RT-CH-000.A

Acron Group's broad product range includes nitrogen and complex fertilisers, as well as organic and inorganic compounds for industrial use.

Simplified process flow

Aggregate achieved production capacity of the Group's facilities



① Including solution for UAN production
② For NPK 16-16-16

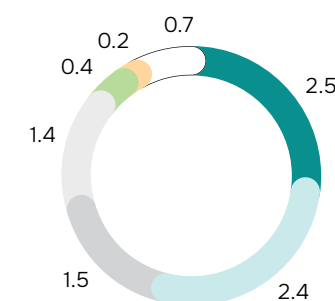
Nitrogen is an essential plant nutrient. Nitrogen fertilisers are the most popular with growers worldwide, accounting for 60% of total fertiliser consumption. We produce five nitrogen fertilisers: ammonia, urea, AN, UAN and CN.

Complex fertilisers regulate the balance of nutrients in soil and increase crop yields. They are represented in our product portfolio by NPK and dry blends. We also produce two raw materials for

fertiliser production, apatite concentrate and ammonia, and supply the industrial sector with argon, technical gaseous oxygen, carbon dioxide (CO₂) for food industry, methanol, formalin and resins.

The industrial and agricultural sectors are Acron Group's key markets. Our principal customers include agricultural trading companies, mineral fertiliser producers, blasting companies, and manufacturers of liquid reagents for exhaust gas cleaning.

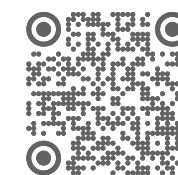
2025 product sales volume, mn t



- NPK + dry blends
- AN
- Urea
- UAN
- Apatite concentrate
- CN
- Other

9.2 mn t

TOTAL PRODUCT SALES VOLUME



Read more about our products on [Acron's website](https://acron.ru/en).



Key ESG trends

SASB RT-CH-530a.1



In 2024, the Russian Federation designated sustainable development and the use of ESG principles in production and commercial activities to be national development goals through 2030, with a planning horizon extending to 2036.

In 2025, Russia's ESG agenda continued to evolve. A national system of standards and ratings was introduced, including the Environment, Personnel, State (EKG) Rating, the Corporate Demographic Support (KPD) Rating and the Corporate Social Capital Standard (SOKB). ESG principles were also integrated into new federal initiatives, such as the Environmental Wellbeing national project.

ESG key trends and their importance for the Group

Trend	Description	Importance for the Group
GENERAL		
Development of legislation	In 2025, ESG legislation continued to evolve through amendments to existing regulations rather than through the adoption of a single comprehensive law. Centralised disclosure of non-financial reports via the Registry of Legally Important Information on the Activity of Legal Entities (Fedresurs) was also improved in line with the recommendations issued by the Ministry of Economic Development (Order No. 764). Project classification systems for sustainable finance, including those covering social projects, saw wider adoption. Russia further developed its carbon unit accounting framework and its system for the mandatory verification of climate-related projects. The comprehensive reform of environmental legislation continued. In 2025, numerous amendments to the key federal laws came into force, including the federal laws on Environmental Protection, Environmental Impact Assessment, and Production and Consumption Waste. These changes are intended to update regulatory requirements and introduce stricter penalties for violations. The carbon regulatory framework evolved significantly. The Russian government approved the criteria for entities subject to emissions regulation with annual emissions exceeding 50,000 tonnes of CO₂ equivalent and adopted the Federal Law No. 578-FZ, which establishes mandatory verification of climate-related projects for registration in the carbon unit register. In 2025, the legislation governing the electricity sector was updated to expand the green certificate trading system. Green certificates are issued to certify that electricity was generated from renewable or nuclear sources, enabling companies to claim that they use clean energy.	 High The Group's ESG Report is prepared in accordance with the guidelines of the Russian Ministry of Economic Development.
Harmonising ESG reporting standards	During the reporting period, the disclosure of ESG-related information was based on the International Financial Reporting Standards IFRS S1 and IFRS S2, which became effective in 2024. They have already been adopted by 17 countries, including Australia, Brazil, Turkey and Japan, while a further 19 countries are expected to adopt them soon. A range of reporting standards and frameworks, including those of the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), the Task Force on Climate-related Financial Disclosures (TCFD) and the European Sustainability Reporting Standards (ESRS), are gradually being harmonised to reduce the burden on companies and improve comparability. The move towards a unified framework for non-financial reporting led by the International Sustainability Standards Board (ISSB) is a key recent trend.	 High The Group's ESG Report is prepared in line with the GRI Standards and the SASB Standards for chemicals.
Increasing green investment	In 2025, green investment continued to grow, primarily across the energy transition and renewable energy sectors. Global green investment reached a record USD 2.3 trillion, up 8% year-on-year, led by China, with approximately USD 800 billion. This increase was largely driven by higher investment in transport electrification, renewable energy and grid infrastructure.	 Low The Group is not currently involved in the green investment market.

Trend	Description	Importance for the Group
Fighting greenwashing	In the EU, the fight against greenwashing entered its implementation phase when the Directive on Empowering Consumers for the Green Transition (ECGT) came into force. From 27 September 2026, its key provisions will apply, prohibiting unjustified generic environmental claims, the use of unverified sustainability labels and 'climate neutral' statements based on the offsetting of greenhouse gas emissions.	 Medium The Group is assessing the need to obtain sustainability labels for its products and is developing its biofertiliser business. Where necessary, the Group will certify the sustainability of its products in order to maintain its presence in international markets.
		
Adapting to climate change and raising awareness of its impact on employees and wider community	According to the World Meteorological Organization, 2025 was one of the warmest years on record. The global average surface temperature was approximately 1.43 °C above the pre-industrial level, and the concentration of greenhouse gases reached a record high. In response to climate change, decarbonisation has become increasingly important. In 2025, Russia set a target to reduce greenhouse gas emissions to 65-67% of 1990 levels by 2035.	 Medium The Group is examining issues related to climate change. In particular, it is considering integrating climate-related risks and opportunities into its business strategy.
		
Developing human capital	In 2025, Russia's ESG agenda on human capital focused on establishing measurable standards and ratings. Key instruments introduced included the following: - the Environment, Personnel, State (EKG) Rating, which assesses environmental performance, human resource management and relations with government based on a national standard; - the Corporate Social Capital Standard (SOKB), which assesses companies' social contributions through a system of indicators; and - the Corporate Demographic Support (KPD) Rating, designed to encourage support for families with children and the development of corporate social programmes. Amid labour shortages, businesses are increasingly focusing on workforce retention through training and social support programmes for employees. Companies are also expanding apprenticeship and employer-sponsored education programmes for both adults and students.	 High The Group continues to increase its spending on employee welfare year on year.

Trend	Description	Importance for the Group
Developing footprint regions	In 2025, regional development within the ESG agenda became more structured. New assessment tools were introduced to measure businesses' contributions to environmental performance, employment and social development in the regions, such as the EKG Rating. Major companies are increasingly committed to supporting the development of the communities in which they operate.	 High The Group makes a substantial contribution to the social and economic development of Novgorod, Smolensk and Murmansk regions, as well as Perm Krai, where it operates.
		
Introducing automation and AI	AI-based solutions are increasingly used as part of ESG programmes to collect and analyse data and assess emissions and climate-related risks. In the industrial sector, AI helps monitor production processes, energy consumption and progress in achieving environmental goals, and supports the preparation of non-financial reports.	 High The Group introduces automation across its operations.
Introducing mandatory ESG disclosure	The Bank of Russia issued a draft Regulation on Disclosure of Information by Issuers of Securities, stipulating that issuers of shares included in the first and second level lists on the Moscow Exchange must disclose a set of ESG performance indicators.	 High The Group publishes ESG reports providing essential information on sustainable development.
Auditing ESG reporting	In 2025, ESG reporting assurance was made mandatory in certain jurisdictions and has since become more widespread. Under the Corporate Sustainability Reporting Directive, external auditing of sustainability reports is compulsory in the EU. In other regions, the relevant requirements are still under development. Although some countries are introducing their own standards, there is no universal approach to ESG auditing.	 Low The Group is exploring ESG data auditing and verification.
Creating a stable supply chain	Ensuring stable supply chains remains a pillar of sustainable development. An increasing number of large companies are applying ESG requirements to their suppliers. Supplier due diligence is becoming standard business practice and is impacting corporate reputation.	 Medium The Group is strengthening its engagement with suppliers and contractors.

ESG strategy and contribution to the UN Sustainable Development Goals

GRI 2-22

MED 3.1

Acron Group is committed to the UN 2030 Agenda for Sustainable Development and is implementing a range of measures to achieve the UN Sustainable Development Goals (SDGs).



Our strategic priority is to contribute to achieving the six SDGs that best reflect the Group's contribution to sustainable development and stakeholder well-being. The Group is making steady progress in implementing its ESG Strategy 2027. We are committed to achieving our objectives through a systematic approach, while also exploring innovative methods to meet our ambitious targets.

This strategy will help Acron Group enhance its reputation as a responsible business with a long-term outlook, focused on creating a better life for future generations.

2022 to October 2023

Preparation of an ESG report: conducting an ESG screening of the Group and interviewing stakeholders to identify material topics

October 2023

Publication of the first ESG Report for 2022

December 2023

The Board of Directors approves the ESG Strategy for 2023–2027, changes the name of the Strategic Planning and Corporate Governance Committee to the Corporate Governance and Sustainable Development Committee, and establishes a working group.

Key performance indicators of the ESG Strategy through 2027

E

Climate change

- Reduce CO₂ emissions intensity by 30% by 2030 (Scopes 1 and 2)

Green ammonia

- Start and complete R&D on green ammonia
- Launch a water electrolysis pilot project

Sustainable agriculture

- Increase R&D spending tenfold
- Develop and launch 10–15 innovative products

Biodiversity and ecosystems

- Implement annual initiatives to conserve biodiversity and restore ecosystems

2020 Base year, unless stated otherwise
2027 Target year, unless stated otherwise

S

Occupational health and safety

- Continue to reduce the lost-time injury frequency rate (LTIFR) by 5%–10% per year
- 0 work-related fatalities
- ISO 45001 certification for all production assets

Human resources

- Increase employee engagement to 60%–65%
- Maintain staff turnover at 8%–10%

Local communities

- Engage at least 0.5% of employees in volunteer initiatives

Human rights, diversity and inclusion

- Provide risk assessment and human rights training programmes for all Group facilities
- Have 15% of women in senior management positions

G

Corporate governance

- Hold ESG Committee meetings on a quarterly basis

Non-financial reporting

- Improve data collection and validation for non-financial reporting

Anti-corruption efforts

- Carry out audit annually
- Provide training for all employees

Supply chains

- Adopt a Supplier Code of Conduct
- Ensure that all suppliers comply with ESG criteria
- Organise training programmes for 80% of suppliers

Product quality

- Survey farmers and other stakeholders every six months

December 2024

Follow-up interviews with stakeholders to update the list of material topics

August 2025

The Supplier Code of Conduct was approved by a resolution of Acron's Board of Directors. It sets out recommended ESG compliance requirements for suppliers.

Acron Group's contribution to achieving the UN SDGs in 2025



ENVIRONMENT

Reduce greenhouse gas emissions

Key results

- The greenhouse gas emissions intensity (Scopes 1 and 2) was 1.284 tonnes of CO₂ equivalent per tonne of product.

Implement programmes and projects to conserve biodiversity and restore ecosystems

Measures taken in 2025

- In Perm Krai, the Group releases fish fry to offset the environmental impact of the construction and operation of its industrial facilities.

Key results

- In 2025, Acron and VPC released 310,000 fish fry into local water bodies.



OCCUPATIONAL HEALTH AND SAFETY

Continue to improve occupational health and safety management

Measures taken in 2025

- Carrying out annual occupational health and safety training programmes

Key results

- All employees at the Group's production facilities complete annual occupational health and safety courses.
- Spending on occupational health and safety measures exceeded RUB 1.6 bn.



HUMAN RESOURCES

Work closely with universities and vocational colleges

Measures taken in 2025

- Expanding partnership with universities and vocational colleges in footprint regions
- Participating in job fairs for students and potential employees
- Organising career guidance events for students in footprint regions

Key results

- The Group collaborated with 18 vocational colleges and 17 universities.
- In total, 722 university and vocational college students completed internship at the Group's facilities, of whom 340 were offered employment.
- Financial support under the Group's scholarship programme was provided to 165 students.

Offer employees training and educational opportunities

Measures taken in 2025

- NWPC opened an on-site training centre as part of its continuous professional education programme.
- Acron and Dorogobuzh continued to run the Shop Supervisor School programme.

Key results

- The average annual training time per employee per year was 81 hours.
- At the end of the year, Acron Group's talent pool included 440 employees.

Social responsibility

Measures taken in 2025

- The Group offers programmes to attract and support young employees, including relocation allowance, adaptation training and the Group's Youth Council.

Key results

- The average headcount at the Group's main companies (Acron, Dorogobuzh, NWPC and VPC) increased to 11,322.
- Collective agreements cover all employees at Acron, Dorogobuzh and NWPC.



LOCAL COMMUNITIES

Contribute to the development of local communities and footprint regions

Measures taken in 2025

- The Group is committed to improving the quality of life in the regions where it operates, investing in local infrastructure, education, healthcare, culture and art.
- Meeting with governors of footprint regions

Key results

- The Group published 61 press releases about its activities.
- RUB 720 million invested in the social and economic development of footprint regions
- RUB 746 million donated to charity

Increase the efficiency and positive impact of social investments

Measures taken in 2025

- The Group reviews posts on social media (VKontakte, Telegram, Zen) and receives letters of acknowledgement and feedback from local communities.

Key results

- The Group received over 100 messages.



HUMAN RIGHTS

Promote the protection of human rights

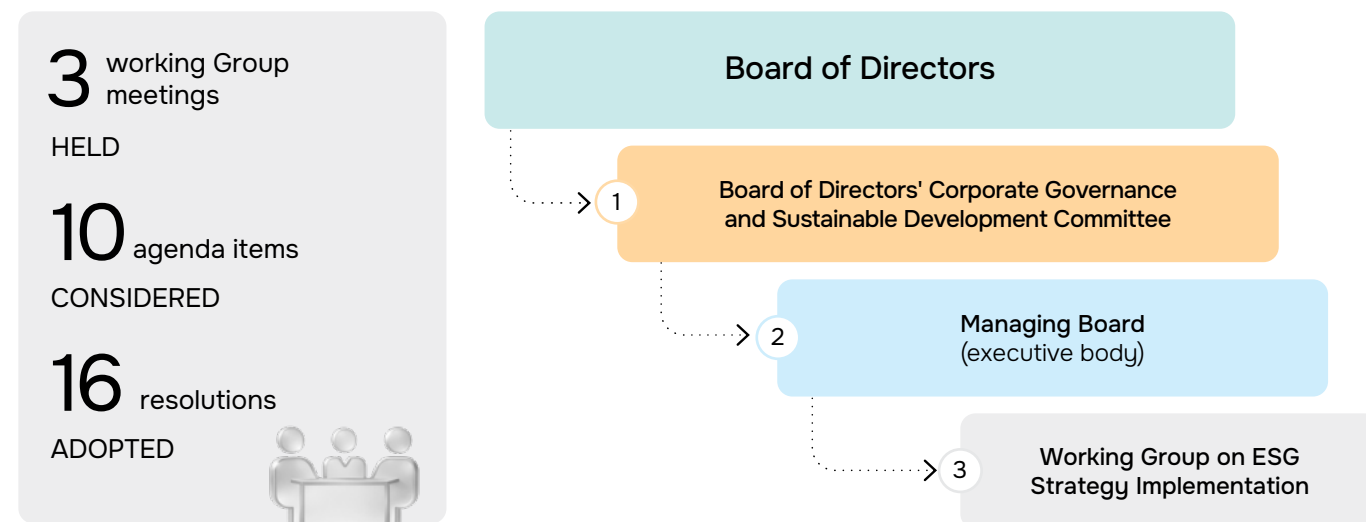
Measures taken in 2025

- Acron Group is working on programmes to raise awareness and provide training to employees and senior managers on ESG issues.

Sustainable development management

GRI 2-12 2-13 2-14
MED 3.2

The strategic management of Acron Group's sustainable development is carried out at all organisational levels, including the Managing Board, the Board of Directors and the Board of Directors' Corporate Governance and Sustainable Development Committee.



- 1** The Corporate Governance and Sustainable Development Committee consists of three members and deals with the following matters:
- The Group's priority business areas and development strategy
 - Improvement of the corporate governance system and practices
 - Development of the Group's ESG strategy, initiatives and policies

- 2** The Managing Board oversees day-to-day operations and makes decisions on ESG matters delegated to it.

- 3** The Working Group was established under the Managing Board in 2023 to coordinate and tackle tasks for all ESG dimensions: Environment, Social Responsibility and Corporate Governance. The Working Group comprises managers and specialists from the relevant Company business units, ensuring a high level of expertise and prompt resolution of all ESG issues. It operates on a permanent basis, providing ongoing oversight and ensuring fulfilment of tasks aimed at developing and improving ESG initiatives.

ESG risks management

GRI 2-12
MED 3.12

Acron Group's operations are exposed to ESG risks that may have a significant impact on them.

Its internal control system, which was developed in accordance with Russian laws, Moscow Stock Exchange listing rules and Corporate Governance Code of the Bank of Russia, ensures effective risk management.

In order to ensure that the internal control system functions effectively, the Group established the Internal Audit Department and adopted the Regulation on Internal Control System for financial and business activity and its Regulation on Internal Audit, which set out the goals, objectives and principles for internal control bodies.

The Internal Audit Department coordinates risk management processes and prepares consolidated reports. The Group's business units (risk owners) directly identify, assess and manage risks within their areas of responsibility. The CEO has overall responsibility for overseeing the Group's risk management and internal control systems.

Acron Group organises internal audits to provide a systematic, independent evaluation of the reliability and effectiveness of its risk management and internal control systems. All financial and business operations and projects of the Group, including those of its subsidiaries, are subject to internal audit. The Internal Audit Department collects data from the business units and submits an internal control report to the Audit Committee of the Board of Directors.

In order to ensure the independence of the Internal Audit Department, its functional and administrative accountability are separated. Functionally, the Internal Audit Department is subordinate and accountable to the Board of Directors. Administratively, it is subordinate and accountable directly to the CEO.

Currently, the Group keeps improving its risk management and internal control systems, in particular by integrating the relevant ESG factors and sustainability issues into its risk management and internal control system, focusing on the best practices and changes in its internal and external environment.

Risks map



List of risks

1 Climate risk	4 Personnel risk	7 Industrial safety risk
2 Mining risk	5 Legal risk	8 Occupational health risk
3 Environmental risk	6 Information security risk	

Risk	Description	Risk management
1 Climate risk	Global warming, weather and climate anomalies (droughts, floods, etc.) that could have an adverse impact on the Group's operations	- Complying with statutory regulations - Providing mandatory emergency response training for personnel - Analysing technologies available on the market to reduce greenhouse gas emissions
2 Mining risk	The geological and hydrogeological structure of ore bodies can cause damage or loss of subsoil areas and production facilities, potentially inflicting harm on the environment, natural resources, employees and/or local communities.	Talitsky mine - Conducting ongoing environmental and geological monitoring - Verifying the calculated parameters of the mining method to adjust the design prior to minefield development - Forming waterproof minefield areas using barrier pillars left inside and between shafts - Preventing unauthorised construction on mineral deposit sites and complying with the established procedure for using such sites for other purposes Oleniy Ruchey mine - Conducting mining operations in strict compliance with the development project, operation plan and the requirements of technical design and engineering documentation - Using high-performance equipment, straightforward design and cyclical work planning for fully mechanised production processes - Performing proactive operational exploration to delineate ore bodies - Monitoring completeness of mineral extraction through geological survey - Preventing unauthorised construction on mineral deposit sites and complying with the established procedure for using such sites for other purposes - Monitoring subsurface conditions, including observing rock and crustal movements
3 Environmental risk	Potential adverse environmental impact of the Group's operations caused by industrial accidents or a failure to comply with environmental legislation	- Upgrading equipment and commissioning new environmentally safe facilities to avoid accidents and reduce emissions - Acron and Dorogobuzh obtained comprehensive environmental permits for the Category I facilities that may have negative environmental impact. - Acron and Dorogobuzh regularly maintain their gas-cleaning units in accordance with the design documentation, carrying out current repairs and replacing filter cloth and worn-out equipment. - Surface-water protection measures implemented at Acron and Dorogobuzh, including repair of facilities, replacement of worn-out equipment and pipelines, help ensure accident-free operation of biological treatment plants and hydraulic facilities. - Ongoing environmental monitoring and disclosure of information about environmental efforts

Risk	Description	Risk management
4 Personnel risk	Events causing an increase in staff turnover; loss of engineering personnel due to the commissioning of new projects and construction programmes by the Group's competitors; staff migration to big cities; decline in the quality of professional training and number of skilled personnel; slow vacancy filling	• Focus on internal replacement, prioritising in-house candidates and effective succession policy • Competitive salary and benefit package (inflation adjustment, healthcare programmes, health resort treatment) • Housing programmes in footprint regions • Professional training programmes to enhance skills and promote career development • Monitoring capex and new investment projects in the industry to ensure timely review of salary and benefit packages for the Group's employees • Collaboration with universities, direct co-operation agreements with industry-related universities and technical colleges, career guidance programmes for secondary school students, professional competitions and grants for science teachers, including chemistry and physics teachers • Scholarships and internship policy • Open house days and internship programmes for university and college students • Participation in the Professionalitet programme in the four key regions of presence • Improving the employer brand awareness, using transparent channels to engage specialists
5 Legal risk	Changes to Russian and international laws concerning sustainable development may create additional liabilities and restrictions on the Group's operations. The Group does not rule out the possibility of being involved in litigation that could affect its financial standing.	• The Group's in-house legal team closely monitor legislative changes and developments in their interpretation and application, engaging external advisers where necessary. • The Group continuously monitors compliance with the licence and other requirements and takes all steps to prevent violations. • The Group continuously monitors changes in judicial practices. Currently, Acron Group is not a party to any litigation that could have a material effect on its performance and financial standing.

Risk	Description	Risk management
6 Information security risk	Issues related to personal data security, disruptions in the operation of information infrastructure, and restrictions on the use of foreign software	• Acron Group operates in compliance with Russian laws and Personal Data Processing Policy developed in line with the requirements of the Council of Europe Convention for the Protection of Individuals with Regard to Automatic Processing of Personal Data and international standards. • Acron Group has established the Information Security Committee, which addresses cybersecurity issues and prepares proposals for the Managing Board's resolutions to ensure safety, continuity and effectiveness of business and protection of information assets. • Acron is committed to developing its corporate culture, raising cyber awareness among its employees and improving their information security knowledge and skills. The Group regularly informs computer users and IT personnel about new cyber threats and basic aspects of cyber hygiene.
7 Industrial safety risk	Risks related to industrial accidents and unplanned stoppages	• Occupational health and safety training programmes for employees • Proactive measures to reduce the risk of emergencies, including development of an emergency prevention and management action plan, ongoing monitoring of working conditions and control over the use of personal and collective protective equipment • Emergency management measures, including emergency response, rescue operations and other urgent actions, as well as recovery efforts
8 Occupational health risk	Risks related to occupational health of the Group's employees and contractors	• Zero work-related injuries approach • Acron Group has set up a special committee to identify hazards and assess work-related risks for the Group's employees, which issues an occupational risk map for each workplace. • The Group's production facilities are subject to annual, comprehensive occupational health and safety audits, as well as periodic unscheduled inspections.

Stakeholder relationships

GRI 2-28 2-29
SASB RT-CH-530a.1

In its relationships with stakeholders, Acron Group seeks to take into account the interests of all parties and is committed to the principles of transparency, good faith and effective engagement through timely, two-way communication.



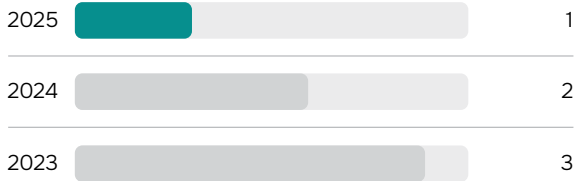
In order to identify stakeholders, Acron Group applies the criterion of materiality, considering the impact of its operations on these groups, their influence on the Group’s sustainability and performance, and the existing statutory or other regulatory obligations.

Acron Group’s key stakeholders are shareholders and investors, federal and local government authorities, mass media, local communities, employees and trade unions, customers, partners and providers of goods and services, rating agencies and banks.

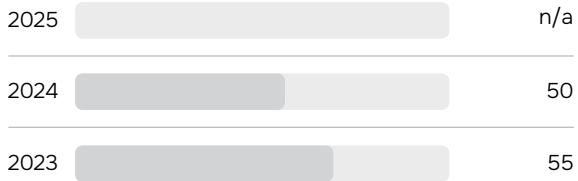
Acron Group works closely with government agencies such as the Federal Service for the Oversight of Consumer Protection and Welfare (Rospotrebnadzor), the Federal Service for Veterinary and Phytosanitary Supervision (Rosselkhoz nadzor) and the Federal Service for Supervision of Natural Resources (Rosprirod nadzor) on environmental issues. In addition, it issues newspapers, handles incoming calls and communicates with non-profit organisations.

Acron Group conducts environmental impact assessments and organises public hearings when planning new construction, expanding existing industrial facilities or introducing new technology that is subject to state environmental expert review. The Group advises stakeholders on proposed projects and their potential environmental impact, reviews proposals received during public hearings and adjusts the design documentation, if necessary. In accordance with Resolution No. 1644 of the Government of the Russian Federation dated 28 November 2024 on the Procedure for Conducting Environmental Impact Assessments, all public hearings shall be held remotely from 1 March 2025.

Number of public hearings in 2023–2025



Number of persons involved in the public hearings in 2023–2025



Acron Group continues to work closely with a range of national organisations to discuss and help shape the agenda on key industry issues, including:



Since 1998

Russian Chemists Union



Since 2016

Committee on Mineral Fertiliser Production and Trading of the Russian Union of Industrialists and Entrepreneurs (RSPP)



Since 2008

Russian Association of Fertilizer Producers

Since 2016

RSPP Committee for the Mining Industry



Since 2021

Working Group on Low-carbon Hydrogen Energy

Since 2021

RSPP Committee on Climate Policy and Carbon Regulation

Environmental



For us, environmental issues are not just a matter of reporting, they are integral to the way we conduct business every day. In 2025, the Group significantly increased investments in environmental projects. This is not a one-time measure, but a consistent step – we understand that sustainable development is impossible without reducing our environmental impact. We continue to upgrade our production facilities, seek more efficient and sustainable solutions, and manage our resources carefully. However, it is equally important to foster an environmental culture within the Company and in the regions where we operate.

Vladimir Kunitsky
Acron's Chief Executive Officer (President)



ENVIRONMENTAL
MANAGEMENT
SYSTEM

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CLIMATE CHANGE

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ENVIRONMENTAL
PROTECTION

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Environmental management system

Acron Group has introduced core elements of environmental management, including environmental impact monitoring, development and implementation of environmental action and eco-efficiency plans.

Acron Group manages environmental protection in accordance with its Environmental Policy, which sets out the key goals and commitments.

The Group companies have maintained all environmental permits and licences and carried out their environmental protection activities in accordance with Russian laws. NWPC is certified to comply with the international ISO 14001:2015 standard. In 2025, Acron also received a certificate of conformity for its environmental management system, in accordance with the ISO 14001 standard, from the Russian Register, and obtained international accreditation from NABCB in India.

Environmental management within the Group is decentralised, with specific responsibilities assigned to each company. At Acron and Dorogobuzh, overall environmental management is performed by the

executive directors, while at NWPC and VPC it is performed by the CEO. At Acron and Dorogobuzh, the Senior Deputy Executive Director, who is also the Chief Engineer, exercises direct control, and the EHS (Environment, Health and Safety) Department performs similar functions at NWPC and VPC.

Different governing bodies and divisions perform day-to-day management and coordination of industrial environmental control over the compliance with Russian environmental laws in accordance with their scope of authority. At Acron and Dorogobuzh, these functions are performed by Executive Directors, the Senior Deputy Executive Director – Chief Engineer, and other officers vested with such authority. At NWPC and VPC, they are performed by the CEO, the Chief Engineer, their deputies, the EHS Department staff, and other employees.

Our key environmental areas of activity:

Complying with all environmental standards established by law

Using cutting-edge technologies and equipment

Continuously improving environmental management tools and techniques

Gradually decreasing environmental impact

Conserving natural resources and energy

Enhancing personnel proficiency in environmental safety and protection

Personnel environmental training

All of the Group's employees undergo regular environmental training. New employees must complete their training within first 60 days of their employment. The programme is the same for managers, specialists and workers. The training covers environmental management issues and their associated topics, including water resources, air emissions, waste, biodiversity and land reclamation. Employees authorised to handle waste undergo an in-depth training programme totalling 112 hours.

In 2025, two Dorogobuzh employees completed advanced training and other environmental safety training at specialised organisations.

In the reporting year, 21 VPC employees underwent the Environmental Safety in Waste Management of Hazard Classes I–IV programme.

Environmental costs

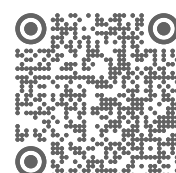
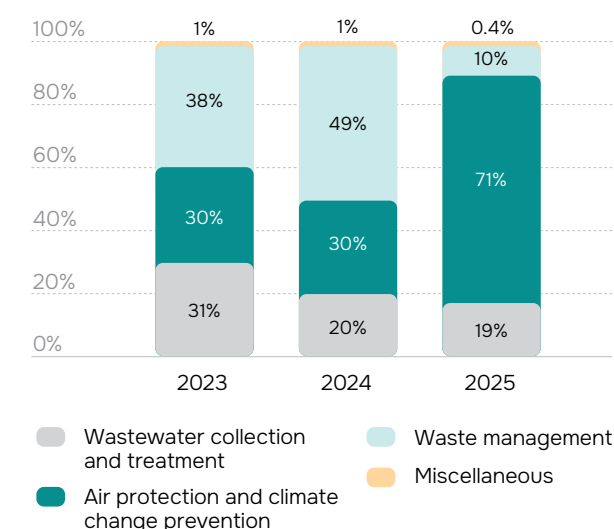
During the reporting period, Acron Group allocated RUB 1,382 million to environmental protection measures, which was 3.2 times more than in the previous year. Over 70% of these expenses were related to improving air quality. Payments to the state for environmental impacts totalled RUB 14 million. In 2025, the supervisory authorities imposed one fine for failing to comply with environmental protection activities. The fine was imposed on Dorogobuzh during an inspection to obtain the environmental compliance certificate for the construction of the third-stage calcium carbonate storage area. All deficiencies have now been rectified.

Environmental costs, RUB mn

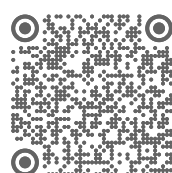
	2025	2024	2023
Environmental costs for the Group	1,382	435	173
Payment for environmental impact, including:	14	10	10
Financial penalties, payments for exceeding environmental limits	0.03	–	0.10

There were no significant environmental incidents or related expenses.

Environmental cost structure



The Certificate of Conformity is available on [NWPC's website](#).



The list of the key environmental protection documents is available on [Acron Group's website](#) as a Datapack file.



Climate change

Material topics

- Greenhouse gas emissions (GHG)
- Green ammonia
- Energy efficiency

2025 results

11.5 mn t CO₂-eq

+11%

ABSOLUTE GHG EMISSIONS
(SCOPES 1 AND 2)



1.284 t CO₂-eq per t of product

+4%

GHG EMISSIONS INTENSITY
(SCOPES 1 AND 2)



167.1 mn GJ

+3%

TOTAL ENERGY
CONSUMPTION



18.6 GJ per t of product

-4%

SPECIFIC ENERGY
CONSUMPTION



ESG strategy KPIs



Reduce GHG emissions intensity (Scopes 1 and 2) by 30%, from 1.280 t to 0.896 t of CO₂ per t of commercial product, by 2030



Analyse technologies for green ammonia production



Carry out a water electrolysis pilot project

Greenhouse gas emissions

GRI 305-1 305-2 305-4
SASB RT-CH-110a.1 MED 1.8

Acron Group calculates its direct and indirect GHG emissions annually using recognised methodologies. Direct emissions are estimated in accordance with the following:

- Order No. 371 of the Ministry of Natural Resources and Environment of the Russian Federation of 27 May 2022
- 2006 IPCC Guidelines
- The Greenhouse Gas Protocol: Scope 2 Guidance 2015

In 2025, Acron, Dorogobuzh and NWPC submitted mandatory GHG emission reports under Federal Law No. 296-FZ of 2 July 2021 On Limiting Greenhouse Gas Emissions.

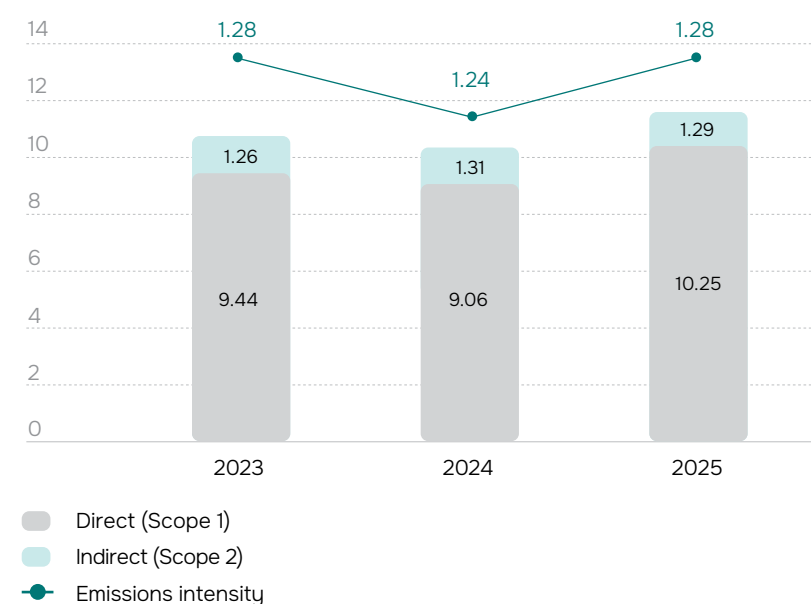
The Group's main source of GHG emissions is the ammonia and nitric acid operations. However, carbon dioxide is consumed during the production of some fertilisers, such as urea or NPK.

In 2025, absolute GHG emissions (Scope 1, direct, and Scope 2, indirect) were 11.53 million tonnes of CO₂ equivalent, up 11% year-on-year, due to increased production of nitrogen fertilisers. Direct GHG emissions accounted for the largest share (89% or 10.25 million tonnes of CO₂ equivalent), while indirect emissions stood at 11% (1.28 million tonnes of CO₂ equivalent). In 2025, the GHG emissions intensity (Scopes 1 and 2) was 1.284 tonnes of CO₂ equivalent per tonne of product, up 4% year-on-year.

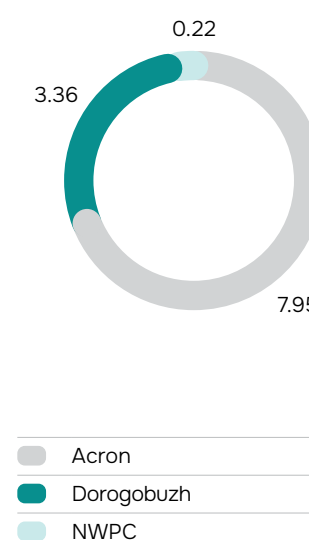
Acron was responsible for two-thirds of the Group's total GHG emissions. In 2025, 62.9% of these gases were carbon dioxide, 36.8% were nitrous oxide, and 0.3% were other gases.



GHG emissions (Scopes 1 and 2), GHG emissions intensity, mn t of CO₂ equivalent and mn t of CO₂ equivalent per t of product



2025 Acron Group's GHG emissions by company, mn t of CO₂ equivalent



Energy efficiency

GRI 302-1 302-3 302-4
SASB RT-CH-130a.1 MED 1.12 1.13

Improving energy efficiency and saving energy are important components of Acron Group’s overall strategy.

We take into account energy efficiency indicators at the design stage, when purchasing equipment, and when managing assets.

The Group’s facilities use the following energy resources: natural gas, electricity and heat, as well as diesel fuel, petrol and fuel oil for auxiliary and maintenance processes. Natural gas is used both in ammonia production process and for generating heat in boiler houses.

Energy consumption

Due to increased output of ammonia and weak nitric acid, the Group’s total natural gas consumption went up 4% year-on-year to 3,745 million cubic metres. The average natural gas consumption per ammonia unit was 1,001 cubic metres per tonne at Acron and 1,041 cubic metres per tonne at Dorogobuzh, remaining below the Russian average of 1,052 cubic metres per tonne in 2025 (as per GIAP data).

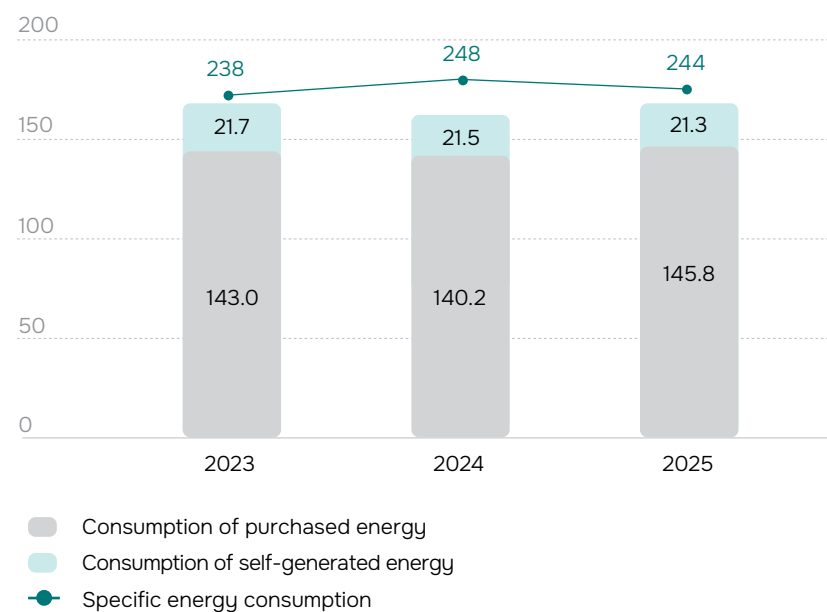
The Group uses both purchased and self-generated electricity and heat. Energy consumption is measured at metering stations, except in Dorogobuzh, where all the heat required for production processes is generated in-house.

In 2025, Acron Group’s consumption of purchased electric power went up 5% year-on-year to 2,044 million kWh due to increased operations. Consumption of purchased heat decreased by 2% to 1,995,000 Gcal. In-house heat production was also down 1% year-on-year to 4,970,000 Gcal, covering 71% of the Group’s needs. In addition, internal electricity generation increased by 3% to 146 million kWh, accounting for 7% of the Group’s total consumption. Specific energy consumption was down 2% to 244 kWh per tonne of product.

The Group does not consume renewable or low-carbon energy.

The total energy consumed, including purchased and self-generated energy, was 167.1 million GJ, up 3% against 2024.

Energy consumption and specific electricity consumption, mn GJ and kWh per t of product



Energy efficiency measures

Acron Group develops and implements energy-saving initiatives every year to use heat and electricity more efficiently. We pay particular attention to modernising ammonia units at production sites in order to reduce natural gas consumption.



Facility	Implemented measures	Result/goal
Acron	Replacement of evaporator and superheater packages of a boiler in a nitric acid shop	Increasing reliability and steam output
	Conversion of heating for domestic facilities, air curtains, central control room and hot water boilers to district heating water in the water supply and sewerage workshop	Saving steam (using a heating agent)
	Conversion of heating for the P-way hut from steam to electricity, installing electric dryers instead of steam dryers in the railway shop	Reducing steam consumption to 0.5 t per h and cutting costs for the restoration, repair and maintenance of steam lines and equipment
	Conversion of granulation scrubber feed to the wastewater in the urea operations	Reducing wastewater generation by 10 m³ per h and saving condensate
	Implementation of a variable-speed electric drive for a plunger pump in urea operations	Saving energy, cutting repair and maintenance costs
	Conversion of a number of heating systems from steam to district heating water	Saving steam (using a heating agent)
	Return of steam condensate from radiators with discharge into steam condensate collectors in ammonia operations	Returning condensate to the system, saving partially demineralised water up to 4 m³ per h
	Preparation for the heating season	Reducing steam consumption by reducing losses
	Action plan for the ammonia unit	Reducing natural gas consumption for ammonia operations to 1,041 from 1,043 m³ per t
Dorogobuzh	Installation of a variable-frequency drive on the fans in the NPK shop	Reducing electricity consumption to 50 kWh
	Installation of a condensate heat exchanger for heating river water in the water supply and water treatment shop	Reducing steam consumption
	Replacement of pumping units in the water supply and water treatment shop	Reducing electricity consumption to 97 kWh
	Replacement of fluorescent lamps with LEDs	Reducing electricity consumption
NWPC	Modernisation of the lighting in the processing plant’s distribution substations, including replacement of outdated fluorescent lamps	Replacing outdated equipment with modern equipment and increasing the illuminance level

Environmental protection

Material topics

- Water and effluents
- Waste management
- Emissions
- Biodiversity preservation
- Sustainable agriculture

2025 results

67.1 mn m³ -3%

TOTAL WATER CONSUMPTION



9,600 t -1%

DISCHARGE TO WATER BODIES



39,500 t +2%

GROSS POLLUTANT EMISSIONS



310,000 fish fry x2.4

RELEASED TO WATER BODIES



6.2 mn t -70%

NON-HAZARDOUS WASTE
(V HAZARD CLASS)



34,800 t -16%

HAZARDOUS WASTE
(I-IV HAZARD CLASS)



7,940 people x2.6

PARTICIPATED IN AGRONOMIC
T&E ACTIVITIES



ESG strategy KPIs



Increase tenfold
R&D investment in
innovative products
compared to 2020



Develop and launch
10–15 innovative
products by 2027



Implement initiatives
to conserve
biodiversity and
restore ecosystems
on an annual basis



Carry out a water
electrolysis pilot
project

2026 plans



Acron:

- Complete construction of the clean water return pipeline
- Install a wastewater storage tank
- Install a stripping column for condensate purification
- Monitor the land allocated for the disposal of biological treatment plant (BTP) sludge
- Install an automatic emission control system at emission sources of ammonia and urea operations
- Assess forest stands within the buffer zone of Northern Industrial District No. 1 of Veliky Novgorod
- Conduct regular environmental audits



Dorogobuzh:

- Install stationary gas analysers on the UKL exhaust pipe with automated data transfer to Rosprirodnadzor (the Federal Service for Supervision of Natural Resources)
- Commission an intermediate storage area for calcium carbonate
- Continue reconstruction of the existing intermediate storage area for calcium carbonate



NWPC:

- Update permits and licences
- Participate in environmental campaigns



VPC:

- Maintain industrial environmental control and monitoring within the boundaries of the Talitsky mine
- Update permits and licences

Water conservation

GRI 303-1 303-2 303-3 303-4 303-5
SASB RT-CH-140a.1 MED 1.1 1.2 1.3

The Group is committed to the sustainable use of water resources and is guided by the Environmental Performance Plan and Water Conservation Plans in its water management efforts.

Acron Group obtains water mainly from surface sources in accordance with established standards. The main water bodies used by the Group are Lake Komarinoye (Kirovsk, Murmansk region), the Volkhov River (Veliky Novgorod) and the Dnepr River (Dorogobuzh).

The Group companies carry out industrial environmental quality control of wastewater and treated wastewater, quality monitoring of water bodies using in-house and third-party accredited laboratories, wastewater treatment and disinfection control, and hydrochemical analysis of wastewater. Each year, the Group conducts research to determine the impact of wastewater discharges on water bodies.

We have implemented initiatives to recycle and reuse wastewater in water circuits. Metering devices calculate the amount of water delivered to a water circuit. Acron operates 21 water circuits that provide process shops with recycled water, 14 of which are used by its water supply and drainage shop. There are six water circuits at Dorogobuzh and one water circuit at NWPC's processing plant. As water circuits are closed-cycle systems, there is no discharge to water bodies.

Use of water resources

Acron Group's total water intake decreased by 3% year-on-year to 67,064,000 cubic metres due to Acron's measures to maximise the return of process water and condensates to the plant's general networks for reuse.

The Group's total water discharge also decreased, by 1%, to 36,010,000 cubic metres. At Dorogobuzh, the water discharge was down 5% year-on-year due to the plant's overhaul, during which less treated wastewater was reused to feed water circuits. Water consumption by the Group companies was 5% less compared to the previous year, reaching 31,054,000 cubic metres. The Group decreased the volume of recycled and reused water by 4%, which currently accounts for 97% of its total water consumption.

Pollutant discharges to water bodies were 9,600 tonnes, remaining within the established limits for all Group companies.

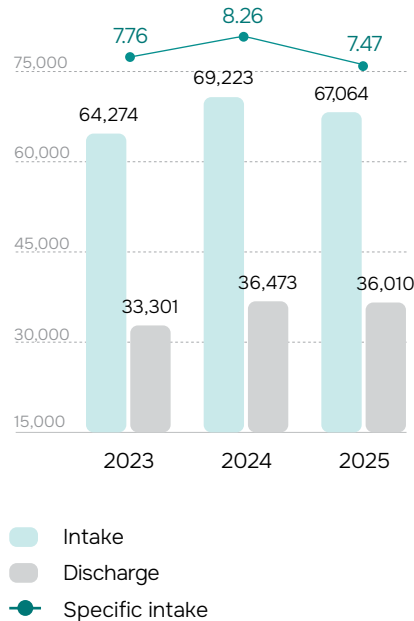
Acron and Dorogobuzh operate wastewater biological treatment plants. Each year, the companies take measures to maintain accident-free operation of the BTPs and hydraulic units (repair and replace worn-out equipment and pipelines).

NWPC operates water treatment facilities for open pit and underground mine at the Oleniy Ruchey mine. The Company regularly monitors the quality of wastewater during its discharge to avoid contamination of water bodies. Third-party accredited and licensed organisations monitor water quality and the condition of Lake Komarinoye and its water protection zone. All treatment facilities undergo maintenance, including replacement of filters in sedimentation tanks, loading apatite ore into wastewater treatment basins and other activities to ensure stable operation. The KOS-400 biological sewage treatment facilities are used for household wastewater at the mine site. NWPC does not discharge treated sewage water into water bodies, but uses it in its closed process water circuit.

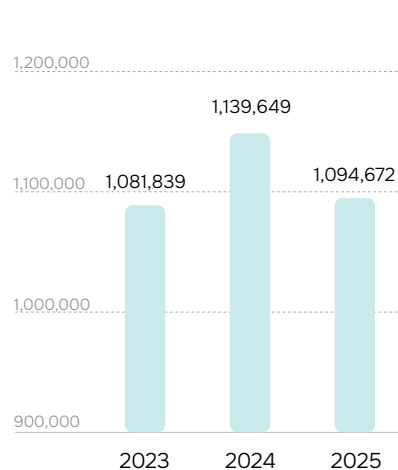
VPC engages third-party accredited laboratories to monitor the quality of water facilities.

In 2025, the Group allocated RUB 258 million to water conservation efforts, which is 2.9 times more than in 2024.

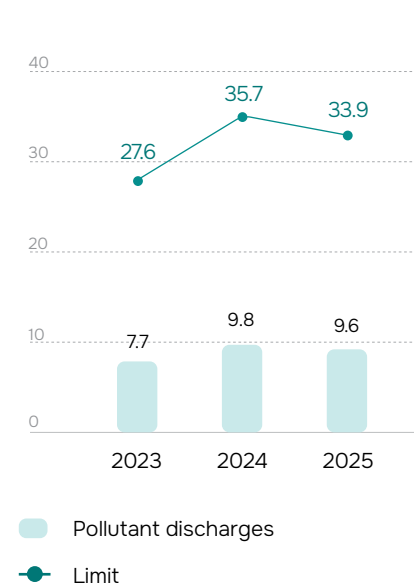
Water intake, discharge and specific water intake for Acron Group, '000 m³ and m³ per t of product



Recycled and reused water by Acron Group, '000 m³



Pollutants discharged into water bodies by Acron Group, '000 t



Water conservation measures

Facility	Implemented measures	Result/goal
Acron	Maintenance in the biological treatment plant shop	Maintaining and ensuring operation
	Construction of a pipeline for the return of conventionally clean wastewater	Saving water consumption from the Volkhov River
	Installation of a 1,000 m³ tank for wastewater collection in the urea shop.	Reducing the discharge of pollutants with wastewater
	Installation of a stripping column for treating secondary steam condensate in the calcium nitrate shop	
Dorogobuzh	Installation of an additional column for stripping ammonia from process condensate in the NPK shop is underway.	Maintaining and ensuring operation
	Restoration of the steam condensate drain trench at the central processing facility	
	Sounding surveys and reed clearing at the hydraulic structure sedimentation pond, installation of a mechanical wastewater treatment unit in the biological treatment plant shop	
	Procurement of an online ammonium ion analyser for wastewater	
NWPC	Scheduled repair of the quarry and mine water treatment facility	Improving the quality of wastewater treatment
	Partial replacement of filter elements in the facility's settling tank	
	Partial renewal of the media in the post-treatment basins and grading work	
VPC	Wastewater containment, removal and disposal activities	Reducing the impact on water bodies



Waste

GRI 306-1 306-2 306-3 306-4 306-5
SASB RT-CH-150a.1 MED 1.5 1.6

Acron Group seeks to maximise the efficiency of waste management by:

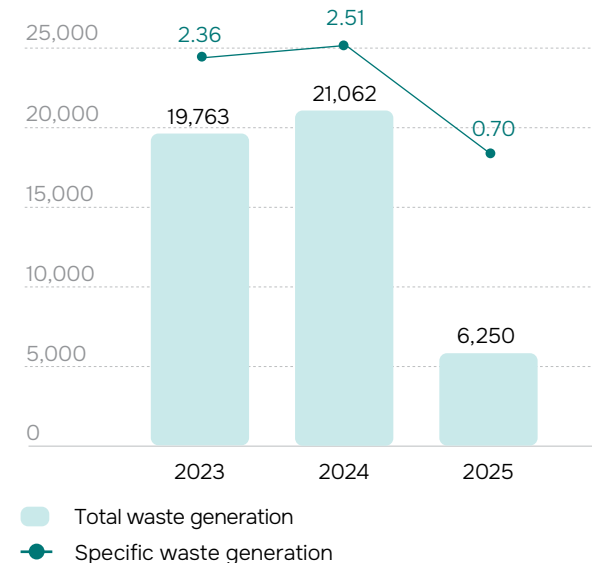
- Reducing waste generation
- Introducing technologies to reduce waste generation
- Minimising generation of non-recyclable waste and landfilling such waste in accordance with applicable laws

The main waste types generated by the Group's production facilities categorised by hazard class:

- Hazard class I: mercury-containing waste
- Hazard class II: organic and inorganic acids, batteries
- Hazard class III: waste oil, spent oil and fuel filters, oil-contaminated cleaning cloth, waste catalysts, railway sleepers
- Hazard class IV: tar water, industrial and construction waste, household and warehouse waste; ash slag, slag wool, waste tyres, biological treatment plant sludge
- Hazard class V: ferrous and non-ferrous metal scrap, spent ion exchange resins, polymer waste, rubber waste, water treatment sludge, soil from excavation works, concrete rubble, chalk waste, overburden

The Group's companies mainly generate waste in hazard classes III and IV in their production process. The majority of the waste, however, is overburden rock (hazard class V), which is virtually non-hazardous and has no environmental impact.

Total and specific waste generation, '000 t and t per t of product



Waste generation and management

In 2025, the total volume of waste generated (across all hazard classes) decreased by 70% to 6,250,000 tonnes. In accordance with the new design documentation, NWPC now recognises quarry overburden waste as subsoil waste and uses it for its own production needs. Previously, such waste was fully recognised as part of the production and consumption.

In 2025, Acron Group recycled, including reuse, 431,000 tonnes of waste.

The Group recycles the waste generated by its chemical production facilities, the Oleniy Ruchey mine and the Talitsky mine (the latter of which is under construction). Most of the waste, which mainly consists of overburden and tailings, is produced during the mining and processing of apatite-nepheline ores, and is stored at specialised facilities (overburden dumps and a tailings dam). VPC mainly generates hazardous waste class V (excavation soil and overburden), all of which is used for the reclamation of open-pit mines that have been worked out. Approximately 1% of the waste generated was recycled by third-party organisations.

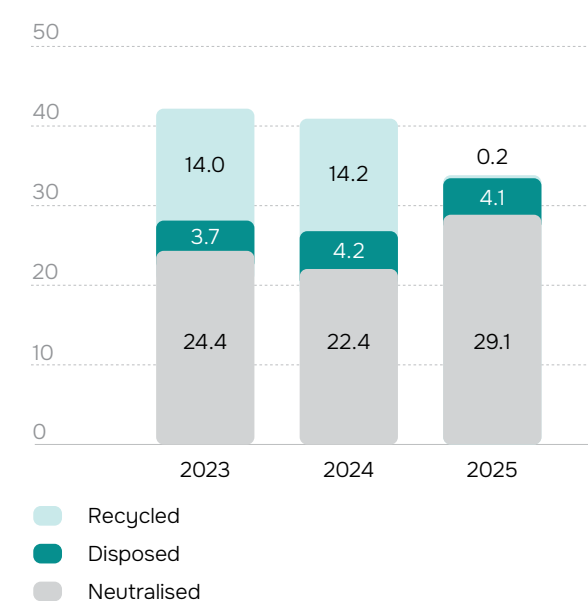
The Group is committed to increasing the reuse of waste. In 2025, 85,000 tonnes of calcium carbonate waste were reused at Dorogobuzh: 24,000 tonnes were used for its own production needs and 61,000 tonnes were transferred to third parties for use in agriculture, the production of glass and fertilisers.



Waste, '000 t

	2025	2024	2023
Total	6,183	21,055	12,830
Recycled	431	15,802	12,537
Disposed	5,722	5,230	270
Neutralised	29	22	24

Hazardous waste, '000 t



As part of waste disposal programme, in the reporting year, the Group transferred almost all of waste to storage. During the reporting period, none of the Group companies exceeded the waste disposal limits. Dorogobuzh disposes of waste at its own three facilities. Acron mostly disposes of waste at its own four facilities. The Group conducts environmental monitoring at all of its waste disposal facilities. This includes monitoring soil, air quality and water in monitoring wells. In accordance with Order No. 1030 of the Russian Ministry of Natural Resources and Environment dated 8 December 2020, an annual waste disposal facility monitoring report is submitted to Rosprirodnadzor.

VPC disposes of its waste at the specialised landfill of Perm Krai Environmental Operator (PKEO), which is included in the State Register of Waste Disposal Facilities and holds all the necessary permits.

NWPC's mine operates a tailings dam using technologies that guarantee safe storage of apatite-nepheline ore processing waste. The safety of the facility is monitored daily, including controlling the water level in the bowl and observation wells, taking regular depth measurements and making other checks. A comprehensive safety assessment is carried out at least once every four years, and the safety of the facility is declared.

Waste management measures

In 2025, all Group companies implemented measures to comply with Russian sanitary and environmental legislation with respect to management of the waste generated during biological treatment of wastewater and operation of waste disposal facilities.

In 2025, the Group allocated RUB 136 million for waste management activities, which was 36% less than the previous year.

Facility	Implemented measures	Result/goal
Acron	Studies: • Chemical testing of the BTP sludge prior to disposal • Soils in the residential area adjacent to the BTP for petrochemicals • Soil sampling within the buffer zone and the potential impact zone of the landfills	In compliance with environmental laws
	Environmental monitoring of the land plot allocated for BTP sludge disposal	
Dorogobuzh	Reconstruction of stage 2 of the calcium carbonate warehouse (underway)	Increasing storage design capacity
	Construction of stage 3 of the calcium carbonate intermediate storage facility	
	Compliance with licensing requirements for the transportation and placement of industrial waste of hazard classes III–IV	In compliance with environmental laws
NWPC	Environmental monitoring of the waste disposal facilities and its environmental impact area	In compliance with environmental laws
VPC	Environmental monitoring of the waste disposal facility and its environmental impact area	Preventing the risk of environmental pollution

Air protection

GRI 305-7

SASB RT-CH-120a.1

MED 1.7

1.10

Ensuring air protection at fertiliser production facilities is an important aspect of environmental safety. However, reducing pollutant emissions requires production facilities to be modernised and reconstructed in order to introduce state-of-the-art cleaning technologies, emission control systems, and continuous monitoring.

All of the Group companies monitor air quality in the sanitary protection zone and analyse industrial emissions from operating facilities using their own or third-party accredited laboratories. The Group's approach to gas purification and monitoring of gas treatment facilities is regulated by internal documents, particularly by the operating rules for gas treatment facilities.

Acron and Dorogobuzh obtained comprehensive environmental permits. These permits contain mandatory environmental protection requirements, and also include technological standards, permissible emission and discharge standards for highly toxic substances, and carcinogenic and mutagenic substances (hazard classes I and II), if emissions and discharges contain such substances; standards for permissible physical impacts; limits on waste generation and disposal; requirements for managing production and consumption waste, and an approved programme for industrial environmental monitoring and control.

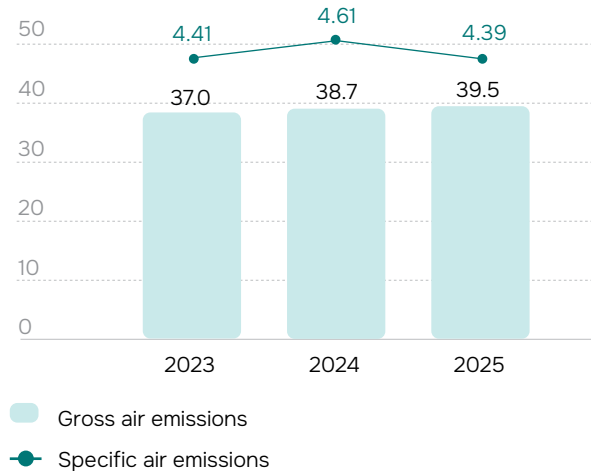


Air emissions

Acron Group’s operations have no significant impact on air quality. All air emissions are carefully monitored using instrumental and calculation methods. Although gross air pollutant emissions increased by 2% to 39,500 tonnes, they remained below permitted limits. The increase in gross emissions was due to the increased capacity of existing operations at Acron (urea, ammonia, nitric acid).

In 2025, the Group allocated RUB 982 million to air protection measures, 7.5 times more than the previous year.

Gross and specific air emissions, '000 t and kg per t of product



Air protection measures

Facility	Implemented measures	Result/goal
Acron	Upgrades to and installation of additional scrubbers in the NPK shop	Complying with the process standards
	Procurement of an online emission monitoring system at ammonia production sources, installation of gas blowers on the CO ₂ supply line	
	Procurement of an online emission monitoring system in the urea shop, installation of dephlegmators on the vent stacks	
	Design of a CO post-combustion system for the tail gas preheater in the nitric acid shop	
Dorogobuzh	Replacement of the catalyst in the catalytic purification reactor, procurement of equipment for the online emission monitoring system, start of engineering design for the reconstruction of the exhaust gas preheater in the weak nitric acid shop	Ensuring maintenance and performance support
	Upgrades to the scrubber and replacement of the filter elements in the gas cleaning equipment in the ammonium nitrate shop	
	Replacement of the filter elements in the gas cleaning equipment, development of engineering design for the installation of an additional cyclone in the NPK shop	
	Development of permissible emission limits for air pollutants for the polymer products shop	
NWPC	Dust suppression measures at the tailings dam beaches	Reducing dusting at the tailings dam and, consequently, decreasing air emissions
VPC	Environmental monitoring programme for facilities with negative environmental impact	Preventing the risk of environmental pollution
	Development of permissible emission limits for air pollutants for infrastructure facilities	Complying with environmental laws

Preserving biodiversity

GRI 304-2 304-3

One of the focus areas of Acron Group’s ESG strategy is the conservation of biodiversity and the restoration of ecosystems.

The Group conducts biodiversity assessments during engineering and environmental surveys at the pre-project and project stages. These assessments are carried out in collaboration with specialised organisations, and the results are disclosed at public hearings.

For mining projects, the results of such assessments are also included in mine development projects. These projects undergo state environmental expertise and approval procedures at the Central Committee for the Development of Solid Mineral Deposits.

Acron Group recognises its responsibility for preserving the diversity of animal and plant species in the regions where it operates.

- 1 As part of a charitable environmental campaign, Acron released 274,500 pike fry into Lake Velyo.
- 2 VPC released 32,500 sterlet fry and 3,000 pike fry into the Kama Reservoir to offset the environmental impact of construction and production in Perm Krai.
- 3 VPC supported the Water of Russia environmental campaign, cleaning the riparian zone of a creek in the Zheleznodorozhny settlement and the water protection zone of the Kama River and collecting 12 cubic metres of waste.
- 4 On the territory of Osinsky Forestry, specialists from VPC completed agrotechnical tending operations for 30,500 Norway spruce seedlings (including 5,000 containerised seedlings on an area of 2.5 hectares, and 25,500 bare-root seedlings on an area of 8.5 hectares). These activities were carried out as part of reforestation efforts, aimed at the reproduction of forest plantations, across an area of 11 hectares.
- 5 Within the Berezniki Forestry, agrotechnical tending operations were completed for forest plantations, specifically 96,600 Norway spruce transplants planted in 2021 across a total area of 32.2 hectares.



6 In 2025, as part of efforts to preserve and restore biodiversity in Murmansk region, NWPC environmental engineers and other specialists joined the following national environmental campaigns:

- Garden of Memory (Murmansk)
- Water of Russia (Apatity) – domestic waste left by vacationers on the shores of Lake Imandra was collected and prepared for removal
- PaperBattle (Apatity) – more than 6 tonnes of waste paper were collected and sent for recycling
- Green Spring community eco-cleanup (Koashva)
- Green Deeds Marathon. Help a Little Friend – as part of the first initiative, bird feeders made by students from materials at hand were put up in cooperation with Apatity School 10; under the second initiative, assistance was provided to a dog shelter in Apatity: NWPC employees collected and delivered pet food, grains, warm clothing, and other supplies
- Green Russia (Apatity)
- Green Route (Apatity) – NWPC employees, alongside volunteers, collected and sorted 1,766 kilograms of recyclable materials, which were subsequently sent to a recycling plant



Forest plantation assessment programme

For over 30 years, Acron Group has been carrying out assessments of forest plantations within the buffer zone of Veliky Novgorod's Northern Industrial District No. 1.

The programme involves assessing various tree species and analysing changes in order to improve the system for monitoring and forecasting changes to the natural environment and identify the potential impact of pollutant transfer within the buffer zone and from outside.

Sustainable agriculture

Improving the efficiency of plant nutrition is a pressing agricultural issue. Plants do not fully absorb key nutrients such as nitrogen, phosphorus and potassium. These nutrients can evaporate, polluting the atmosphere, run off, contaminating water, or convert into other forms that are unavailable to plants in soil. Furthermore, natural phosphorus resources are scarce and high-quality inputs such as those produced by Acron Group are in short supply worldwide. These factors are prompting the Group to seek solutions to enhance the efficiency of its products.

As part of sustainable agricultural policy and in an effort to increase the efficiency of mineral fertilisers, Acron Group, specifically Dorogobuzh, is developing the capability to produce biomineral fertilisers. In 2025, the company manufactured an improved batch of two new fertilisers—Universal and Superpotash. These brands reduce the environmental footprint by improving the uptake of the three nutrients by plants and decreasing the release of nutrients into the environment.

Universal and Superpotash have demonstrated high efficiency in field trials on a number of crops in Central Russia—in Orel, Nizhny Novgorod, Kursk, Tula and Bryansk regions.

Agronomic training and education

Acron Group pays special attention to raising agronomic awareness among its partners, clients and employees. To this end, the Group regularly participates in fertiliser production trials, seminars, exhibitions and conferences, sharing its experience, strengthening professional ties, keeping up with the latest industry trends, learning about new fertiliser production technologies and developments, and showcasing its achievements to a wide professional audience to raise its profile in the market.

THE GROUP PARTICIPATED IN

106 events



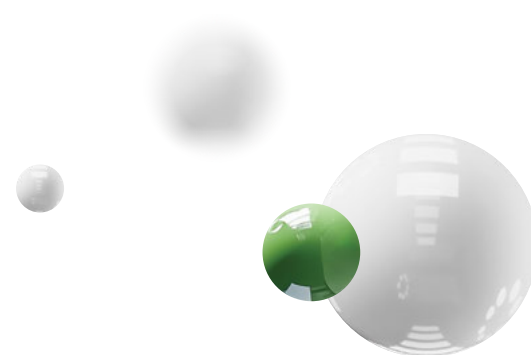
7,940 people

PARTICIPATED IN AGRONOMIC T&E ACTIVITIES



Conferences and exhibitions

- Soil Science: Horizons of the Future. 2025, the national young scientists conference with international participation, was held on 22–26 September 2025. The Company's specialists acted as conference speakers and fertiliser industry experts. The main goal of the event was to cover leading research on soils and adjacent environments, establish interdisciplinary connections, and strengthen existing contacts. The event brought together over 200 representatives of leading Russian scientific and educational organisations, including participants from Belarus, China, and Chile.
- YUGAGRO 2025 agricultural trade show in Krasnodar, where Acron Group presented its new CALINKA line of calcium nitrate-based fertilisers and advanced crop cultivation solutions.
- BelAgro 2025 agricultural show, where Acron Group presented its new CALINKA line of calcium nitrate-based fertilisers.
- Agrishow 2025 international agricultural fair, which took place from 28 April to 2 May in Brazil. Visitors to the stand could explore the range of complex NPK grades, including 16-16-16, 20-08-16 and 18-06-20, which feature a balanced combination of nitrate and ammonium nitrogen to provide sustainable nutrition throughout the vegetation period, improve crop yields and maintain soil health.
- Coplacampo 2025 agricultural trade show, which was held from 24 to 28 February in Brazil. The Acron Brasil stand featured solutions for the region's key crops: sugarcane, coffee, and oranges. In particular, for sugarcane producers, the company presented complex NPK 20-08-16, 18-06-20 and 16-16-16 grades based on ammonium nitrate.
- Coopercitrus Expo 2025 international show in Brazil, where the Group presented comprehensive crop nutrition solutions and key agrotechnologies for farmers.
- NPCT Symposium Technologies and Innovations for Efficient Nutrient Use, which took place from 19 to 21 August in Brazil. The event offered a platform for exchanging knowledge and experience, allowed the Company to strengthen engagement with the professional community, and confirmed its commitment to the development of Brazilian agriculture.



Acron Group attended the Field Day of Rijk Zwaan, a vegetable seed breeding company, as an invited expert in mineral nutrition. Over 100 representatives from agricultural companies, farms, and agro-processing companies across Russia attended this event. Specialists from Rijk

Zwaan and Acron developed nutrition schemes to maximise the potential of hybrids. Acron Group presented a new range of water-soluble fertilisers, including ammonium calcium nitrate grades A Premium and C, which were applied to all demonstration plots in greenhouses and open fields.

Training events

- Training events for members of Brazilian agricultural cooperatives, to expand farmers' awareness of modern mineral nutrition solutions and share practical experience.
- As part of the Promoting Balanced Nutrition programme, Acron Group, in partnership with IPL, India's largest fertiliser distributor, conducted over 150 training seminars. Fieldwork and seminars were held in eight Indian states across such major crops as rice, mustard, corn, winter wheat, cotton, onions, bananas, potatoes, coffee, tea, sugarcane. Acron's experts have demonstrated to Indian farmers that taking a scientific approach to crop nutrition can increase yields by 10%–23%, depending on the crop and growing season. This can lead to significant economic improvements in agriculture.
- A series of training seminars in Colombia for over 300 agronomists and agricultural producers. The event featured a presentation of Acron's product line supplied to Colombia: NPK 19-9-19-1 (CaO), NPK 16-16-16-3.5 (CaO) and NPK 18-6-18-2 (MgO)–2(S). These products offer an optimal nitrate-to-ammonium nitrogen ratio of approximately 50/50, ensuring stable plant nutrition at all stages of vegetation and contributing to increased yields while maintaining healthy soils thanks to a neutral pH and low heavy metal content.
- A series of training seminars entitled Mineral Nutrition Solutions for Key Crops in Vietnam. Acron specialists presented distributors with information about the company, its advanced NPK production technologies, and sustainable plant nutrition solutions. Acron's products are perfectly adapted to Vietnam's climate and soil conditions, and meet the needs of local farmers who grow coffee, cashews, black pepper, durian, bananas, and citrus fruits.



ACRON GROUP BECAME AN OFFICIAL SPONSOR OF THE 7TH NATIONAL AGRICULTURAL FORUM FRUITS AND VEGETABLES OF RUSSIA 2025.

At the event, the Company presented solutions for vegetable and fruit crops.



Social



People remain the top priority for Acron Group, and it assesses all its social efforts specifically in terms of their actual impact on its employees and their families. In 2025, we significantly stepped up these efforts by increasing social spending by 52% and adjusting salaries to keep them competitive, thus upholding the standard of living for our employees. We strive not merely to provide basic social guarantees, but also to create an environment where people can work and develop comfortably. This includes safe working conditions, opportunities for professional growth and support in various life situations. We remain equally focused on our contribution to the communities where we operate. We continue to develop partnerships with educational institutions, support social and charitable initiatives and contribute to local sustainable development. For us, these are not isolated projects, but rather systematic efforts that directly impact the Group's sustainability and the quality of life.

Olga Shestakova
Head of Human Resources Department at Acron



OCCUPATIONAL HEALTH
AND SAFETY

PAGE **58**

EMPLOYEES

PAGE **70**

LOCAL
COMMUNITIES

PAGE **82**

Occupational health and safety

Material topics

- Occupational health and safety



ESG strategy KPIs



Maintain zero work-related fatalities



Decrease the Lost Time Injury Frequency Rate (LTIFR) by 5%–10% each year compared to the 2020 figure



Hold specific training (briefings) on occupational health and safety



Ensure ISO 45001 certification for all the production assets

2025 results

RUB 1.6 bn ^{+21%}

OCCUPATIONAL HEALTH AND SAFETY EXPENDITURES



100% employees

COVERED BY THE OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM



10,001 ^{+9%}

employees

RECEIVED OCCUPATIONAL HEALTH AND SAFETY TRAINING



0

FATALITIES AMONG GROUP EMPLOYEES



35 hours ^{+3%}

AVERAGE OCCUPATIONAL HEALTH AND SAFETY TRAINING TIME



11

INCIDENTS AND INJURIES AMONG GROUP EMPLOYEES



2026 plans



Acron: Upgrade process control systems at several production sites; conduct a series of inspections and audits of the management system for hazardous production facilities



Dorogobuzh: Complete the reconstruction of the ammonia water storage facility; replace materials and equipment that are defective or have reached the end of their service life; carry out technical upgrades at the magnesite nitric acid leaching section; repair staff facilities and the hot water supply system; conduct a special assessment of working conditions and occupational risks



VPC: Complete the construction of the surface first-aid post; obtain the licences required to provide medical services at the post's premises; set up the first-aid post in the underground mine complex; conduct a special assessment of working conditions and occupational risks at newly established workplaces; install safety notice boards; register two hazardous production facilities in the state register and subsequently take out civil liability insurance



NWPC: Conduct comprehensive monitoring of compliance with occupational health and safety requirements set out in internal regulations and applicable laws; remedy identified non-compliances; improve the occupational health and safety management system; enhance the quality of employee training on occupational health and safety; implement an employee incentive scheme promoting occupational health and safety

Management approach

GRI 403-1 403-2 403-7 403-8

Occupational health and safety management is a comprehensive system of measures aimed at creating safe working conditions and mitigating occupational risks, such as accidents and incidents at production facilities.

Effective management is based on a strategic approach to assessing and managing occupational safety risks. This includes regularly collecting and analysing data, assessing potential threats and developing preventive

measures. Acron Group focuses on cultivating a safety culture among its employees. Currently, the Group's occupational health and safety management system covers all its employees.

Acron Group uses its Occupational Health and Safety Policy to refine its occupational health and safety management system.

The Group's main occupational health and safety objectives:



Comply with Russian laws and regulations on occupational health and safety, implement occupational health programmes and collective agreements and observe any other voluntary commitments and requirements



Eliminate hazards; develop and implement measures, involving the Group's and third-party employees, to prevent work-related injuries, deterioration of employees' health, diseases and incidents, and to mitigate work-related risks and hazards



Develop and implement action plans to localise and recover from industrial accidents in order to prevent similar situations at production facilities



Consult with employees at hazardous production facilities and their representatives on industrial safety



Mitigate the risks of accidents at hazardous production facilities



Improve occupational health and safety management system



Involve the Group's and third-party personnel in enhancing the occupational health and safety management system; engage employees and their representatives in all aspects of occupational health management

Under Russian law, the Group's production facilities have developed and adopted standards and regulations on the occupational health and safety management system.

Various departments and governing bodies within Group companies are involved in occupational health and safety management within the scope of their authority. At Acron and Dorogobuzh, occupational health and safety is managed by the Executive Director, the Senior Deputy Executive Director – Chief Engineer and other persons vested with such authority. At NWPC and VPC, it is the responsibility of the CEO, the Senior Deputy Chief Executive Officer – Chief Engineer, their deputies, the EHS Department staff and other employees.

The Group achieves its occupational health and safety objectives by:

- Improving industrial safety at hazardous production facilities to a level that minimises the risk of accidents, as conditioned by modern technological developments
- Improving accident and incident prevention systems at its hazardous production facilities
- Implementing an effective human resource (HR) policy aimed at increasing personnel commitment to occupational health and safety
- Maintaining an open dialogue with employees and local communities on occupational health and safety
- Insuring employees and hazardous production facilities

The Group operates its occupational safety management system under Russian law.

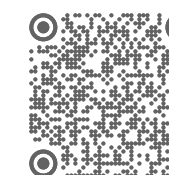
The occupational health and safety management system at NWPC is certified to comply with the OHSAS 18001:2007 International Standard on Occupational Health and Safety Management Systems.

The Group has introduced a three-stage control system to monitor key occupational health and safety parameters.

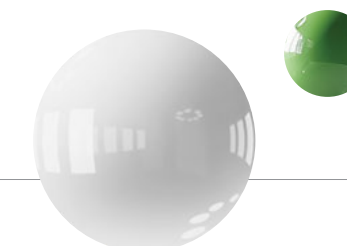
- 1 Assessing working conditions and equipment health**

Any identified non-conformities are logged in the electronic maintenance and repair system.
- 2 Appointing persons responsible for addressing identified non-conformities and recording the results of corrective actions**
- 3 Conducting targeted and comprehensive inspections of the Group's structural units**

Based on their results, various senior specialists and department heads draw up regulatory and executive documents, inspection reports and corrective action notices, which are subsequently communicated to the managers of occupational health and safety departments.



The list of the key occupational health and safety documents is available on [Acron Group's website](#) as a Datapack file.



Occupational health and safety requirements for contractors

GRI 403-3

All Acron Group's contractors must observe its internal occupational health and safety documents.

These include the Agreement on Occupational Health and Occupational, Fire and Environmental Safety, drafted in accordance with the Group's Standard on Occupational Health and Safety during Repairs, Construction and Assembly. Contractors and subcontractors who fail to comply with occupational health and safety requirements are subject to penalties.

The Group provides mandatory introductory training for its contractors before they commence operations and maintains a training logbook.

Acron follows its Instructions on Safe Repairs Involving Contractors and Maintenance Personnel, which set out the responsibilities of supervisors and workers, including the provision of occupational health and safety documents, and penalties that can be imposed on contractors and subcontractors for breach of contract.

Dorogobuzh has introduced the Agreement on Occupational Health and on Occupational, Fire and Environmental Safety, binding on all its employees and contractors, to comply with its Regulation on Occupational Health and Safety Requirements for Repairs, Construction, Assembly, Disassembly and Other Operations.

NWPC has issued Safety Requirements for Contractors, which outlines the procedures for reviewing documents, checking whether contractors are ready to commence work, supervising contractors' operations and monitoring their compliance with occupational safety requirements. Under this document, managers from contractor companies and project supervisors from NWPC's structural units compile a list of measures to ensure operational safety prior to commencement of work. Contractors are also required to submit documents for each of their employees to NWPC's Occupational Safety Department to verify their identity and prove that they have passed exams in occupational, fire and electrical safety. Once NWPC has inspected documents and developed corrective actions, it allows its contractors' employees access to its production site. If all the documents are in order, contractors may commence work.

VPC's contractors follow its Regulation on Occupational Health and Occupational and Fire Safety Requirements for Contractors at Surface Facilities, which outlines the conditions under which they can commence work, and ensures compliance with occupational health and safety requirements. Contractors provide project supervisors from VPC's Capital Construction Department with the documents required for safe operations. The company's in-process control and occupational safety team collects papers identifying contractors' employees and certifying that they have passed exams in occupational health and safety, as well as fire and electrical safety.

Worker training on occupational health and safety

GRI 403-5

Acron Group regularly trains its employees on occupational health and safe working practices under current Russian laws and organises further training courses for occupational health and safety specialists. Strengthening work discipline is another area of focus.

All Group employees receive occupational health and safety training and take the relevant tests within 60 days of starting their employment. Those carrying out high-risk work take the tests annually, while other employees take them once every three years. Employees also undergo occupational safety certification within 30 days of their appointment and at least once every five years thereafter.

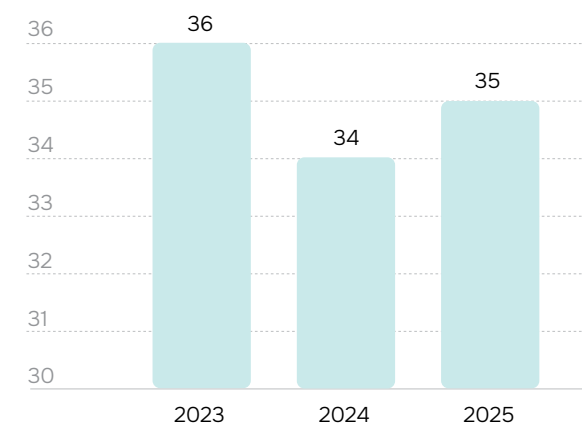
Acron and Dorogobuzh operate in-house licensed educational centres that provide basic and advanced training to their employees and management. They are also included in the Register of Organisations Entitled to Provide Occupational Health and Safety Services.

At Dorogobuzh and Acron, health and safety training is carried out in accordance with the following standards:

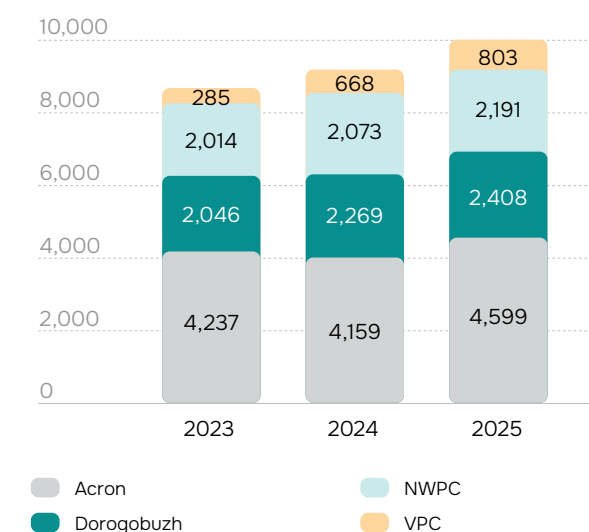
- Regulation on Training and Examination of Dorogobuzh Employees Ensuring Industrial safety at Hazardous Production Facilities
- Regulation on Dorogobuzh Employee Training and Examination on Occupational Health
- Regulation No. K-10 on Acron Employee Training, Examination and Certification
- Corporate Standard No. 27 on Acron Employee Training and Skills Development.

The Group's companies have examination committees responsible for certifying managers and specialists in industrial safety using the Unified Testing Portal of the Federal Service for Environmental, Technological and Nuclear Supervision (Rostekhnadzor).

Average hours of occupational health and safety training



Number of employees trained on occupational health and safety



NWPC partners with training centres in Murmansk region to deliver mandatory occupational health and safety training. It also holds monthly occupational health and safety meetings to analyse its performance in this area. All safety briefings and occupational health and safety knowledge assessments are conducted in accordance with applicable laws and NWPC's internal standards. In 2025, the company developed a periodic occupational health and safety training module within its e-learning system, in line with the worker training programmes approved the previous year. In addition, line managers attended 27 safety training sessions during the reporting year.

In 2025, two employees from Acron, six from Dorogobuzh, eighteen from NWPC and four from VPC were certified in industrial safety by Rostekhnadzor's regional certification commission.

In the reporting year, 10,001 employees received occupational health and safety training, up 9% year-on-year.

Work-related injuries

GRI 403-9

SASB RT-CH-320a.1

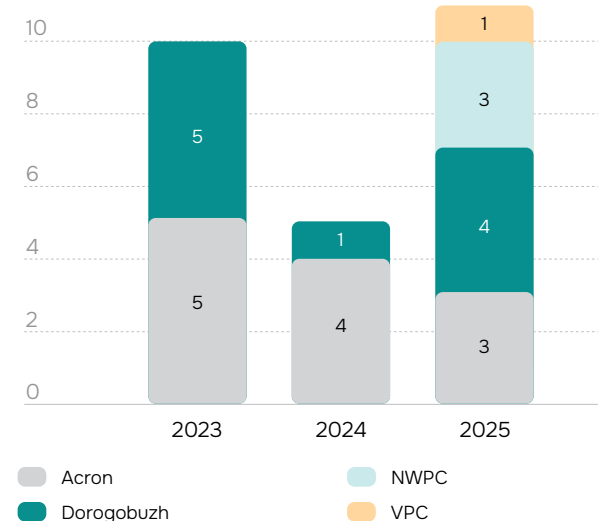
MED 2.13

2.14

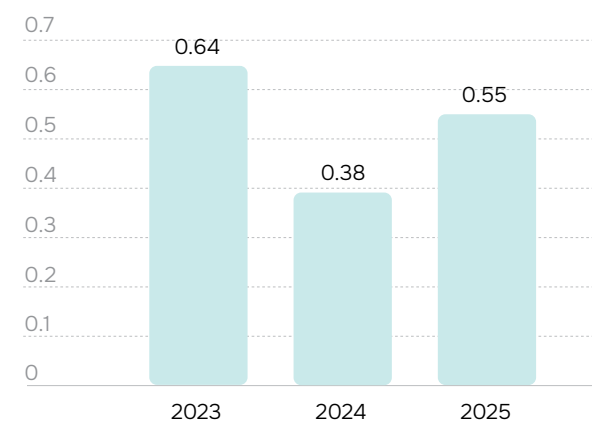
Acron has developed the Zero-Injury Programme aimed at providing safe working conditions and preventing work-related incidents.

In the reporting period, the Lost Time Injury Frequency Rate (LTIFR) across Acron Group was 0.55 per 1 million hours worked, while the Lost-Time Injury Severity Rate (LTISR) was 58.18 per 1 million hours worked.

Number of incidents and injuries among employees^⓪, people



LTIFR per 1 mn hours worked



The majority of injuries among Group employees were caused by improper equipment operation, failure to use personal protective equipment, negligence and oversight, as well as geodynamic phenomena.

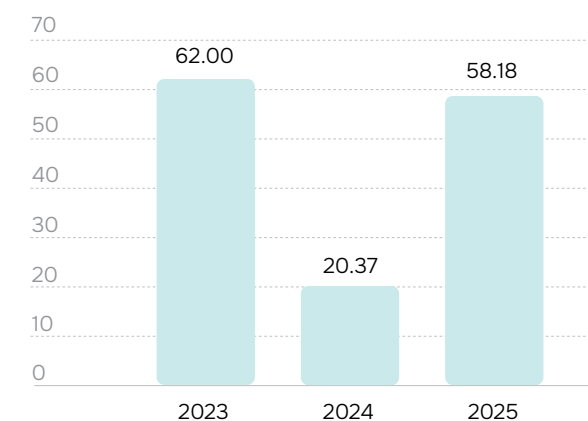
Acron Group took the following measures to prevent work-related injuries at its facilities:

- Conducting unscheduled safety training and updating Occupational Health and Safety Instructions to add and clarify safety requirements
- Inspecting and diagnosing equipment
- Strengthening oversight of compliance with safety requirements
- Preventing employees from commencing work until workplaces have been properly prepared in accordance with the required organisational and technical measures

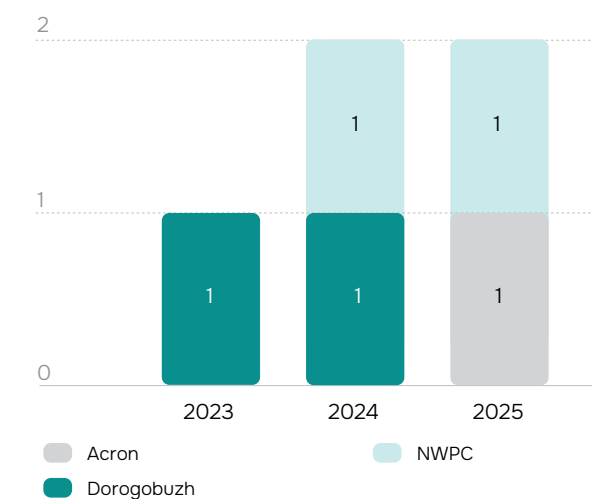
In 2025, two non-fatal incidents occurred while contractors were performing work for the Group. These were caused by a failure to use a fall arrest system in accordance with safety requirements. Consequently, the Group decided to brief all contractor employees on the circumstances and causes of the incidents and to conduct unscheduled safety training sessions and knowledge assessments.

There were no fatalities among Group employees in the reporting period.

LTISR per 1 mn hours worked



Number of incidents and injuries among contractors^⓪, people



Promoting worker health and preventing work-related ill health

GRI 403-6 403-10

SASB RT-CH-320a.2

Acron Group's healthcare efforts include:



Preventing work-related ill health at its preventive care centre



Diagnosing and treating employees at its medical centre and other healthcare centres covered by voluntary health insurance



Providing vouchers to health resorts for recuperation after treatment

Acron's physical education specialists regularly develop exercise routines that target different muscle groups and are specifically tailored for chemists. These exercises are available to everyone and do not require special physical training. Acron's employees have everyday exercise sessions with radio instructions at 11.00 am and 3.00 pm. In May 2019, the company also introduced a health programme based on the unique Qigong breathing technique.

Dorogobuzh also has a sports centre, which organises regular activities, such as Spartakiads, tournaments, sports festivals, health days, camping trips and friendly games, to improve the health of its employees and their families, as well as the residents of Dorogobuzh district.

The Group actively promotes physical education, sports and active lifestyles and covers all of its sports efforts, events and achievements in its newspapers – The Chemist and The Sports Herald – and on its social media account on VKontakte.

The contests held by the Group improve health and team spirit and motivate its employees to achieve in sports and at work. The winners at inter-company challenge events receive cups and certificates for sports equipment.

Work-related ill health at Acron Group facilities is primarily caused by prolonged exposure to hazardous substances or workplace factors. To minimise the risk of occupational diseases, the Group monitors compliance with hygiene regulations and the implementation of hygiene (preventive) measures, assesses workplace factors and provides all employees with certified special clothing, special footwear and other personal protective equipment. Under collective agreements, Group employees working in hazardous conditions receive 4% pay on top of their regular wages (pay rates), additional leave days, reduced working hours and free dietary meals or milk. Dorogobuzh employees receive cash compensation in lieu of dietary meals.

Group employees undergo medical examinations on recruitment and from time to time during their employment. The Group provides its workers with personal protective equipment and carries out regular machinery diagnostics to ensure operational safety. The Group also provides voluntary health insurance to its employees so that they could receive qualified medical care at various medical centres.

Acron's sports centre has a swimming pool and a gym, and offers football, volleyball, tennis and gymnastics classes. The company also has a preventive care centre for occupational diseases and gives its employees vouchers to various Russian health resorts that treat chronic illnesses.

Between 2022 and 2025, none of the employees at Acron, Dorogobuzh or VPC developed any occupational diseases. NWPC registered eleven cases of work-related ill health in 2025 (2024: 18 cases, including nine cases developed in 2023). These diseases were caused by overexertion and overstrain of individual organs and systems, as well as by exposure to physical agents. When an employee is diagnosed with an occupational disease, the Group investigates its causes and records them in a corresponding report.



Preparing for emergencies

Acron Group's industrial safety management system includes preparation for emergencies, timely emergency response and incident investigation. The following bylaws stipulate the obligations of various-level managers to implement preventive measures and prepare for and respond to emergencies:

- Regulations and standards on the occupational health and safety management system (Acron, Dorogobuzh, NWPC and VPC)
- Regulations on in-process monitoring of industrial safety compliance at hazardous production facilities (Acron, Dorogobuzh, NWPC and VPC)

The Group strives to prevent emergencies by:

- Developing internal standards on emergency prevention and investigation measures
- Introducing plans to minimise emergency risks
- Providing further training to occupational health and safety specialists
- Training employees in safe working methods and practices
- Instructing its occupational health and safety and fire and environmental safety specialists to conduct comprehensive targeted and unscheduled inspections
- Focusing on strengthening workplace discipline

All Group companies have developed plans to contain and eliminate emergencies at their hazardous production facilities based on potential accident scenarios. They also act out these scenarios to conduct scheduled drills involving gas emergency rescue teams, paramilitary mine rescue squads, fire brigades and ambulances.

Acron also has volunteer emergency rescue teams composed of its employees. Its EHS Department plans and implements civil defence and emergency response measures.

Dorogobuzh has professional and volunteer emergency rescue teams, as well as a civil defence and emergency response command unit.

NWPC and VPC conclude mine rescue and emergency and fire safety agreements with professional rescue teams.

The Group focuses on strengthening workplace discipline, which allows it to prevent or promptly respond to various emergencies.

The Group investigates incidents, analyses their causes, develops corresponding standards and implements measures to minimise the risk of recurring emergencies.

In the reporting period, Acron and Dorogobuzh employees participated in accident and emergency prevention training, accident containment and clean-up exercises and civil defence drills. To improve its emergency preparedness, the companies also conduct unscheduled training to help other Russian production facilities respond to accidents at their sites.

Acron and NWPC conduct civil defence and emergency prevention training in designated rooms with computers, visual aids and posters.

Liability insurance

Acron Group's Russian production facilities have a liability insurance system designed for hazardous operations.

Twenty of Acron's, twelve of Dorogobuzh's, eight of NWPC's and four of VPC's units are registered in the State Register of Hazardous Production Facilities.

All of the Group's hazardous production units are insured against civil liability and all employees are insured against accidents and occupational diseases.

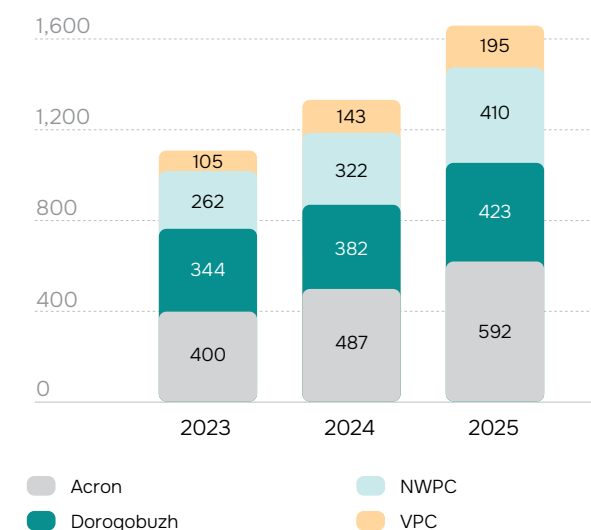
Occupational health and safety expenditures

GRI 403-7

MED 2.11

In 2025, Acron Group continued to invest heavily in occupational health and safety, spending a total of RUB 1,619 million, up 21% year-on-year.

Occupational health and safety expenditures, RUB mn



Occupational health and safety measures

	Occupational health measures	Occupational safety measures
Acron	41	120
Dorogobuzh	15	160
NWPC	23	29
VPC	16	14

In 2025, Acron Group implemented 95 occupational health and 323 occupational safety measures.

These measures included the following:

- 1 Acron and Dorogobuzh refurbished their production and auxiliary spaces.
- 2 Acron and Dorogobuzh repaired and/or replaced materials and equipment that were defective or had reached the end of their service life.
- 3 All Group companies conducted preliminary and periodic medical examinations of their employees.
- 4 All Group companies purchased special clothing, special footwear and other personal protective equipment for their employees.
- 5 Dorogobuzh assessed 250 workplaces for occupational risks, while a third party conducted a special assessment of working conditions at 465 workplaces.
- 6 NWPC concluded agreements with specialised auditors of the occupational safety management system.
- 7 NWPC engaged a third party to assess the working conditions of its 873 employees across 245 workplaces.
- 8 NWPC tested and commissioned a portable gas analyser at its underground mine. This machine carries out continuous, automatic monitoring and measurement of concentrations of flammable and toxic gases and vapours, as well as oxygen, in the air within the working area. It triggers an alarm when pre-set threshold values are reached.
- 9 VPC commissioned a third party to assess the working conditions of 230 employees at 227 workplaces at its mine.

Employees

Material topics

- Human rights, diversity and equal opportunity
- Employee motivation
- Employee engagement
- Employee training and development
- Co-operation with educational institutions and career guidance for school and university students



2025 results

13,023 ^{+6%}
employees

AVERAGE NUMBER
OF EMPLOYEES ACROSS
ALL GROUP COMPANIES



81 hours ^{+28%}

AVERAGE ANNUAL
TRAINING TIME
PER EMPLOYEE



10.5% ^{-0.5 pp}

STAFF TURNOVER



30%

WOMEN AMONG ALL
EMPLOYEES



23%

WOMEN AMONG
MANAGERS



79%

MANAGERS ARE LOCAL
RESIDENTS



RUB **139,700**

AVERAGE MONTHLY
SALARY ^{+24%}



43 years

AVERAGE AGE
OF EMPLOYEES



ESG strategy KPIs



Increase
employee
engagement
to 60%–65%



Maintain staff
turnover at
8%–10%



Maintain
15% female
representation
in senior
management
and on the
Managing Board



Cover all
production
assets with
a human rights
risk assessment



Provide all
employees with
regular human
rights training



Enhance the
efficiency of
HR processes
by updating
the personnel
decision-making
matrix



Develop a unified
remuneration
policy



Standardise
and improve the
system of social
benefits and
guarantees



Complete
staffing at VPC
and support
production
start-up



Continue
to automate key
HR processes

2026 plans

Management approach

Acron Group has implemented the Human Resource Policy covering every procedure for HR management from planning staffing needs and attracting candidates to motivating employees and evaluating their performance.

Acron Group's key HR management objectives



Attract and retain the best workforce in the labour market



Ensure business continuity by recruiting sufficient staff with required skills



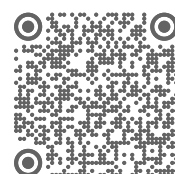
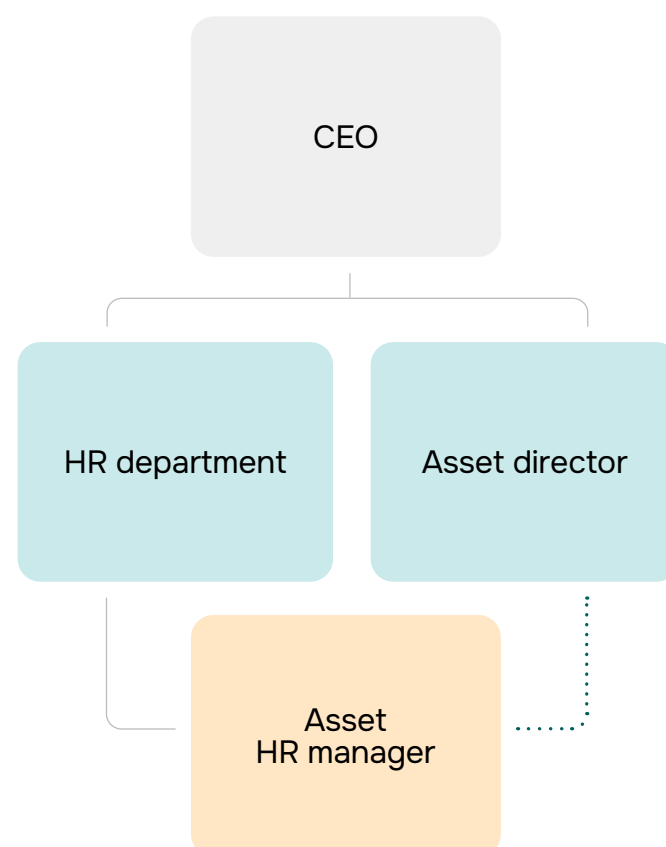
Boost labour productivity and return on investments in personnel



Enhance employee engagement and loyalty

HR management is centralised and implemented at every level of governance.

HR management structure at Acron Group



The list of the key HR management documents is available on [Acron Group's website](#) as a Datapack file.



As part of its HR management strategy, the Group establishes a roadmap setting priorities for each year, based on which it prepares new policies and regulations to improve HR management practices.

Respect for employee rights

GRI 2-23

2-26

One of the largest Russian employers and a major job provider in several regions, Acron Group strictly and consistently complies with applicable laws.

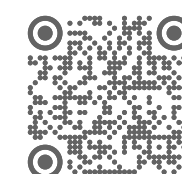
In its relations with employees, Acron Group undertakes to:

- 1 Respect human rights and demonstrate the commitment of all Group employees, including senior management, to the principles of the Human Rights Policy
- 2 Respect human dignity and preclude any form of discrimination against any person regardless of their race, gender, age, religion, ethnicity, social status or any other characteristics not related to their professional qualities and individual performance
- 3 Maintain social and cultural diversity within the Group
- 4 Respect employees' right to recreation and leisure

In 2022, the Group implemented the Human Rights Policy and the Policy on Diversity and Inclusion. The Human Rights Policy formulates the main principles and approaches used by Acron Group to ensure respect, promotion and protection of human rights, including:

- Freedom of association and effective recognition of the right to collective bargaining
- Abolition of all forms of forced and compulsory labour
- Effective abolition of child labour
- Elimination of discrimination in respect of employment and occupation

In accordance with the Human Rights Policy, Acron Group's employees and other interested persons may contact the hotline on issues related to the respect of human rights and discrimination on any grounds. In 2025, the Group received no complaints related to human rights violations.



The hotline

Email: feedback@acron.ru
Toll-free number: +7 (800) 500-17-75
Corporate website: www.acron.ru/en/feedback/



Collective agreements

GRI 2-30

MED 2.17

Current collective agreements at Acron, Dorogobuzh and NWPC, which cover all their employees, are in force until the end of 2026.

These agreements support the rights and guarantees of activity of trade union organisations and respect the workers' right to form associations. The agreements maintain the fundamental benefits and guarantees, and the Group has commenced the procedure for harmonising and systematising the terms and conditions of all its collective agreements.

Under its collective agreements the Group:

- Recognises the right of the primary trade unions at Acron, Dorogobuzh and NWPC to monitor the observance of the terms and conditions of the collective agreements, with annual (at least once a year) reports from the employer's management
- Undertakes to resolve social development issues, including the improvement of working conditions
- Undertakes to adjust wages subject to financial and economic possibilities
- Undertakes to pay a 4% hazard pay on top of regular wages (tariff rates) for jobs with harmful and/or hazardous working conditions
- Guarantees various types of payments, such as payments to mark significant personal events, payments in case of accidents, benefits for protection of family, maternity and childhood, long-service bonuses and remuneration for special merits and contribution to the Group's success

During the reporting period, the primary trade unions held annual reporting conferences. Issues raised by workers at these conferences included improving working conditions in specific workplaces, such as workshops, landscaping, production plans and implementing social policy.

Diversity and equal opportunity

GRI 2-7 405-1

MED 2.4 2.5 2.7 2.18 2.19 3.5

As of 31 December 2025, the payroll count at the four key Group companies was 12,083 employees. The increased number of employees is due to extended operations of the Group's mining assets, including VPC.

Generally, fluctuations in the number of Group employees depend on the following factors:

- Streamlining of certain process flows or changes in output volumes of certain types of products
- Stages of active capital construction of mines and surface complexes in progress for mining facilities

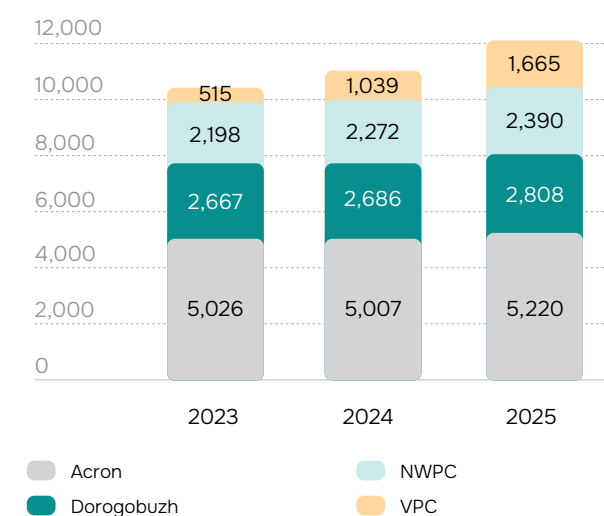
In 2025, the share of personnel employed under labour contracts concluded for an indefinite term was 86% (10,438 employees). Almost all employees (99.7% or 12,042 employees) worked full-time.

The largest and core category of personnel is workers (71% of all Group employees). Specialists account for 16% of the total number of personnel, and managers account for 13%.

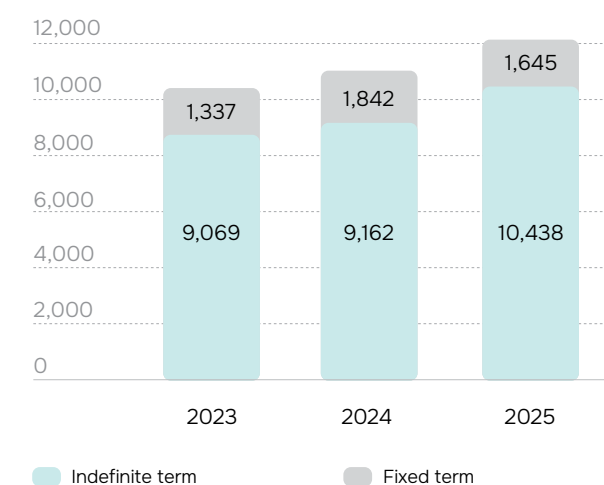
The Group is committed to increasing diversity at all levels of governance, including the Board of Directors, the Managing Board, senior and middle management, and the management of its subsidiaries. Appointments to various levels of positions are based on professional merits, experience, knowledge and skills of external and internal candidates, which ensures a balance and diversity of expertise and experience.

In 2025, the share of women at Acron Group remained at 30% (3,566 employees). The predominance of men in the team is due to the work profile, specifically harmful working conditions at many workplaces, high physical workloads and intensity and the requirement to work night shifts. The proportion of women among management was 23% (368 employees).

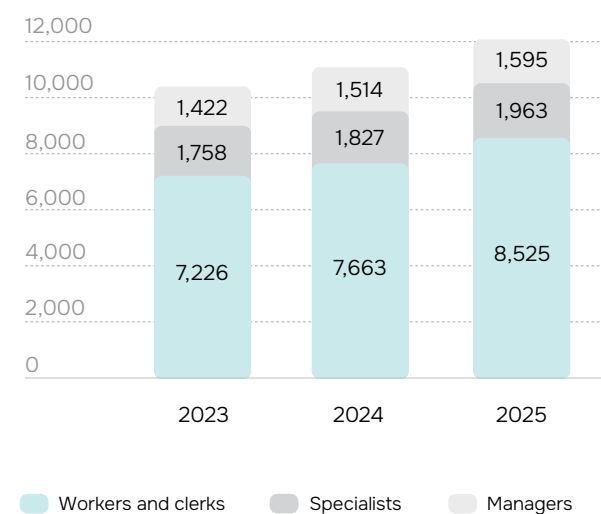
Personnel structure by key Acron Group company, people



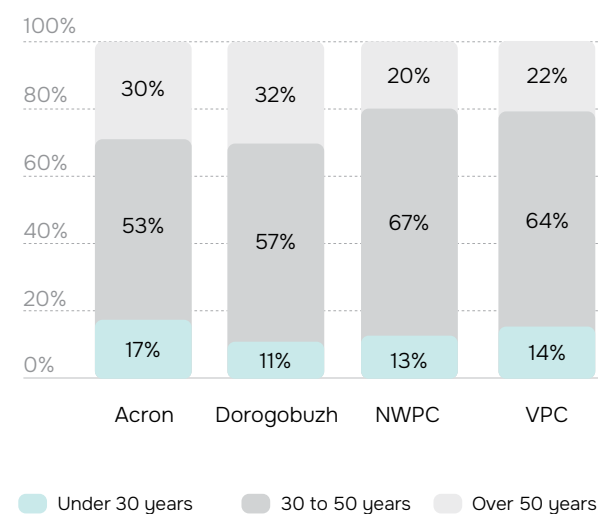
Acron Group personnel by type of contract, people



Acron Group personnel by category, people



Personnel of key Acron Group companies by age



The average age of Acron Group employees is 43. The largest age group (58%) comprises employees aged 30 to 50, while 27% are over 50 and 15% are under 30. The Group currently employs around 1,300 retirees (12% of its average number of employees).

Recognising its social responsibility, Acron Group provides jobs to people with disabilities. In 2025, it employed 76 people with disabilities, or 0.7% of its average number of employees.

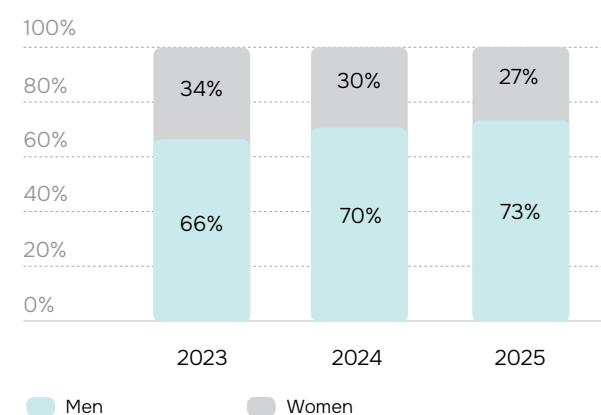
Attracting and retaining personnel

GRI 401-1 MED 2.20

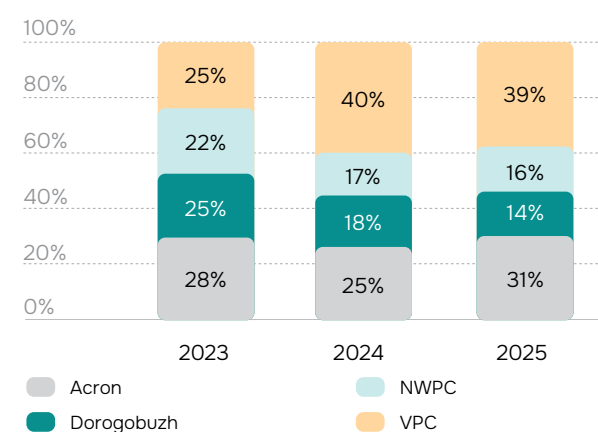
In the reporting year, 2,133 people joined Acron Group, up 29% year-on-year (2024:1,653 people).

Voluntary staff turnover in the reporting year was 10.5% against 11% in 2024, indicating stabilisation of the workforce.

Hired personnel by gender



Hired personnel by key Acron Group company



Talent pool

The management of Acron Group supports employees in their pursuit of professional development and provides them with opportunities for professional and career growth. Acron Group's talent pool base is updated quarterly and included 440 employees at the end of 2025.

18 employees

APPOINTED TO NEW MANAGEMENT POSITIONS IN 2025

Employee training and education

GRI 404-1 404-2 404-3 MED 2.16

Acron Group tailors its employee training system to the specific needs of its companies.

The Group pays particular attention to the training of technical experts with in-depth knowledge who can solve unique problems related to chemical processes.

Group employees regularly undergo professional training and retraining at its own centres offering advanced programmes for specialists.

In 2025, NWPC opened a licensed training centre at its production site, enabling it to tailor training to its specific needs, reduce training costs and foster a culture of continuous learning and development. To date, the centre has 30 approved training programmes for worker professions and covers 30% of the NWPC's training needs, which has significantly reduced expenditure on external providers.

Over 1,600 Group employees received vocational training, and more than 1,300 completed further training courses.

In order to improve employees' personal efficiency and labour productivity, the Individual Performance Management System (IPMS) has been in place at Group companies since 2018. In 2020, a model of corporate competencies was developed for assessment purposes. During the reporting period, IPMS covered more than 2,000 employees, including the top 500 managers and specialists from across all Group companies. In 2025, 16% of Group employees received an assessment of their performance and career development.

The Group continued implementing its modular systematic training programme for managers at its key production facilities – the Shop Supervisor School. Acron and Dorogobuzh trained their employees on modern management methods and financial capability, while NWPC provided its first training on management standards.

Acron Group encourages its employees to pursue industry-related secondary vocational and higher education. In excess of labour legislation, Acron Group provides its employees with benefits and guarantees, including:

- Paying for education under a trilateral agreement between the Group, an employee and a relevant educational institution
- Paying for round-trip travels to a relevant educational institution once per academic year
- Paying for dormitory accommodation twice a year during mid-term assessment, defence of graduation thesis and final state exams
- Keeping the benefits and guarantees under the Russian Labour Code for employees receiving a second higher education
- Arranging certification in the premises of its companies
- Helping employees to secure state-funded places at higher education institutions
- Paying a one-time bonus to employees who successfully combined work and study and graduated from a secondary vocational college or university

The average annual training time per employee in 2025 was 81 hours.

Career guidance for secondary students

Career guidance for secondary school students is a key component of Acron Group's long-term recruitment strategy.

Its efforts to attract young people to its production facilities start with co-operation with educational institutions, with the Group offering a career guidance programme that includes guided tours of its production facilities, city job fairs and open-house days.

In 2025, Acron and Dorogobuzh implemented new initiatives aimed at motivating school teachers to cultivate in their students a strong interest for the professions that are in demand at their production facilities.

Acron launched a contest called 'Effective Education with Acron' for secondary educational institutions in Veliky Novgorod, preparing their graduates to study

in-demand professions at Novgorod Chemical and Industrial College and Yaroslav-the-Wise Novgorod State University. The winners and runners-up in the contest receive a cash prize, which in 2025 was RUB 500,000.

Dorogobuzh held a grant competition, 'Future is Now: The Path to a Successful Career at Dorogobuzh', for teachers in Dorogobuzh district who lead career guidance projects for schoolchildren in grades 5 to 11. In 2025, the competition hosted seven schools and awarded a total of RUB 1 million in grants.

Programmes for students and graduates

As part of its personnel attraction and selection system, Acron Group co-operates with higher and secondary vocational education institutions.

In the reporting period, it signed agreements with Mendeleev University of Chemical Technology and MIREA—Russian Technological University. This brings the total number of its partner institutions to 17 universities and 18 vocational schools by the end of 2025.

All Group companies have joined the Professionalitet federal programme at key technical schools and colleges. Dorogobuzh, in particular, became a major partner for the chemical education and production cluster that opened at Verkhnedneprovsky Technological College. Meanwhile, NWPC concluded a partnership agreement with Golovanov Polytechnic College in Apatity to establish and develop a mining cluster.

722 students

COMPLETED
APPRENTICESHIPS



Cooperation under the Professionalitet programme allows technical vocational schools to receive equipment and infrastructure support, establish new laboratories and workshops and develop educational programmes in collaboration with industry specialists. This helps bridge the gap between curricula and industry requirements, preparing graduates for in-demand professions within the Group. The shorter study programmes at technical schools enable Group companies to enter into employment contracts with young professionals as early as two years after enrolment.

In 2025, Acron Group companies took part in job fairs at Saint Petersburg Mining University, MIREA – Russian Technological University, Ivanovo State University of Chemistry and Technology, Ivanovo State Power Engineering University and Platov South-Russian State Polytechnic University. They also attended the career forums 'Big Country–Big Chemistry' and 'Talent for Chemistry', and held career events at Mendeleev University of Chemical Technology, Perm National Research Polytechnic University and Saint Petersburg State Institute of Technology.

The Master's programme in Chemical Technology at Yaroslav-the-Wise Novgorod State University, spearheaded by Acron, received state accreditation.

Acron also collaborated with this university for the second consecutive year on a campaign to attract applicants to its Bachelor's programme in the Chemical Technology of Inorganic Compounds, for both full-time and distance learning. Besides, the company partnered with Novgorod Chemical and Industrial College to boost enrolment in sought-after professions.

To attract graduates from universities and vocational colleges, the Group runs a scholarship programme. As well as offering financial incentives, the programme provides an opportunity to learn about corporate culture, working conditions and standards through apprenticeships. In 2025, 165 students received an Acron Group scholarship. In addition, 722 students completed apprenticeships, 340 of whom were hired, making the Group a leading apprenticeship provider in the regions where it operates.

The Group's efforts to attract and retain young employees include offering relocation allowances, corporate housing or rent compensation, and internships supervised by qualified mentors.



All Group companies have youth councils to unite young employees by involving them in the social, public, cultural and sporting activities of the Group. In October 2025, the Group held the second annual youth council convention, which brought together its 60 employees.

Remuneration

GRI 202-1

MED 2.1 2.2 2.10

People are the Group's most valuable asset. Acron Group provides decent working conditions and continuously improves its approach to material and non-material incentives for employees.

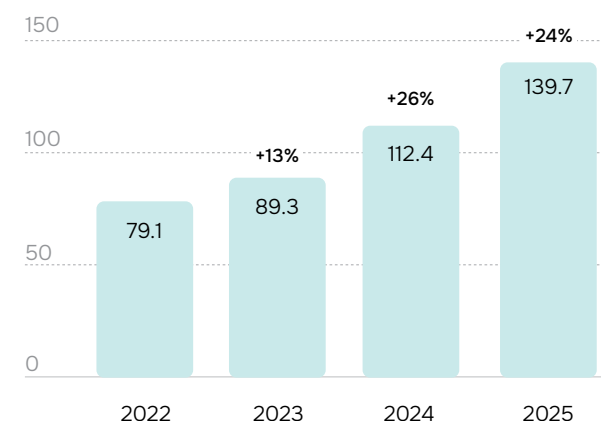
RUB **29.2** bn

THE GROUP'S PAYROLL EXPENSES

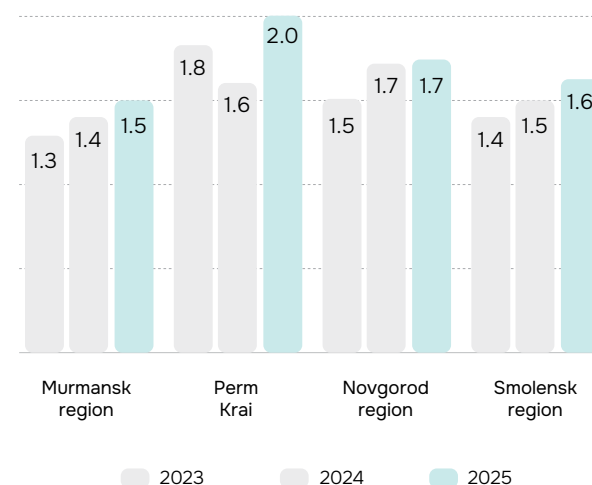


Recognising the importance of offering competitive salaries to attract and retain highly qualified specialists, Acron Group annually adjusts salaries. In 2025, the rate of salary adjustment was 10%, which is higher than the Consumer Price Index. In addition, the Group allocated 1.5% of its payroll fund for targeted salary reviews for its employees holding the most sought-after positions in the market. The Group's total payroll expenses across all its subsidiaries in the reporting period were RUB 29.2 billion.

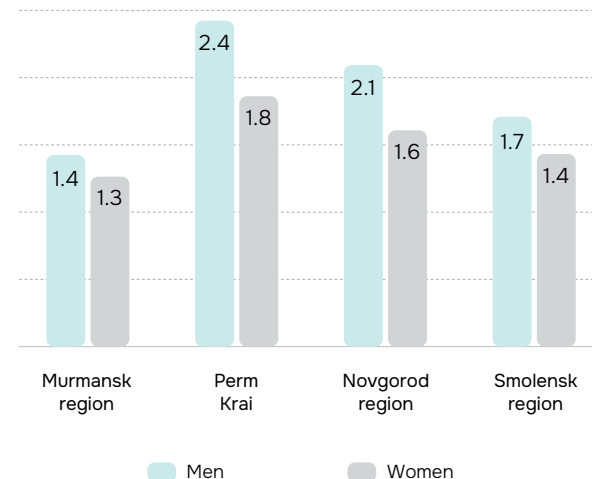
Average salary across the Group, '000 RUB per month



Average salary at Acron Group vs average salary in the regions of presence



Entry-level minimum wage at Acron Group vs minimum wage in the regions of presence by gender



Spending on social benefits and guarantees

GRI 401-2

MED 2.12 2.15 2.23 2.26

In addition to material rewards, the Group recognises employee achievements with non-material incentives such as thank-you notes, certificates of honour, display of employees' photographs on the Wall of Honour and inscriptions in the Book of Honour. During the year, more than 2,500 Group employees received industry and company awards.

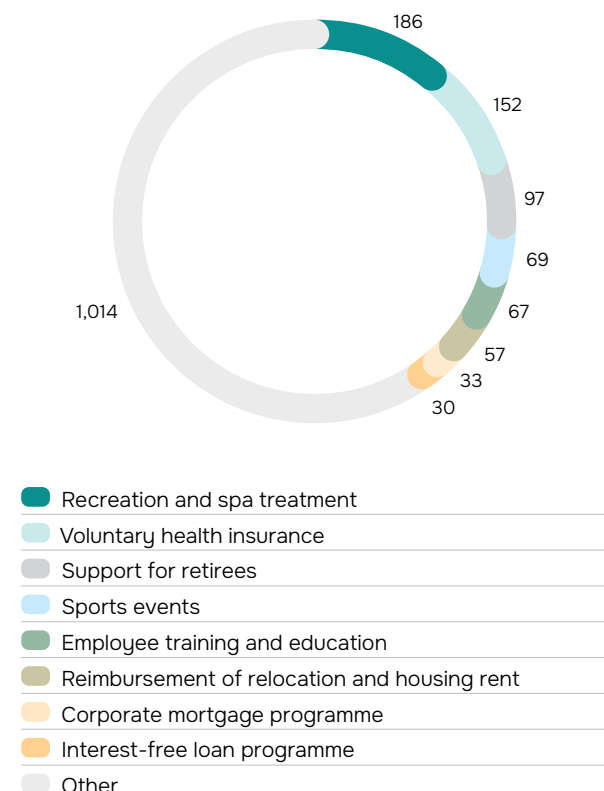
The HR policy sets out the obligation to create favourable working and living conditions for employees, and to provide various benefits available to all employees, regardless of their labour contract or engagement type. The following social support programmes are being implemented:

- Healthcare: In-house medical units at Acron Medical Centre, preventive care centre, Dorogobuzh medical unit, first-aid rooms at NWPC and VPC; voluntary health insurance, reimbursement of fitness services, corporate sports and health facilities
- Support for families with children: Lastochka and Raduga children's camps; Aurora and Yolochka recreation centres; and spa programmes
- Support for young specialists: Relocation support, provision or payment of housing, start-up subsidy, adaptation training, youth councils
- Support for retirees: Financial support for retirees

In 2025, Acron Group allocated RUB 1.7 billion to social benefits and guarantees for its employees and their families, up 39% year-on-year.

Other expenses include maintenance of social facilities, cultural and sports centres and the light labour workshop, as well as medical centre services, meals, including dietary ones, social payments, gifts to employees and their children and holiday payments.

Social benefits and guarantees for Acron Group employees and their families in 2025, RUB mn



In 2025, 183 employees at Acron and VPC received support in difficult situations.

>2,500 employees

RECEIVED INDUSTRY AND COMPANY AWARDS



RUB **1.7** bn

ALLOCATED TO SOCIAL BENEFITS AND GUARANTEES FOR EMPLOYEES AND THEIR FAMILIES



Local communities

Material topics

- Development of local communities

2025 results

RUB **1.5** bn +71%

INVESTMENTS IN SOCIAL DEVELOPMENT



100%

GROUP COMPANIES IMPLEMENT PROGRAMMES TO SUPPORT LOCAL COMMUNITIES



ESG strategy KPIs



Participate in the social and economic development of the regions of presence



Improve the quality of life of local residents



Create opportunities for development, self-realisation and well-being of residents in the regions of presence



Address pressing issues in healthcare, education, culture and sports

Management approach

SASB RT-CH-210a.1

Acron Group makes a notable contribution to the social and economic development of Novgorod, Smolensk, Murmansk regions and Perm Krai where it operates. It implements projects in healthcare, education, culture and sports.

In line with the Human Rights Policy, Acron Group is committed to respecting the rights and traditions of local communities, including indigenous minorities, in all of its regions of presence, and makes every effort to remedy any violations of human rights or the rights of local communities.

The main documents governing initiatives aimed at developing local communities are external agreements on social and economic co-operation with the regional or city administration. The Group has been concluding such annual agreements for several years.

Acron Group companies implement social and charitable projects in all regions where they operate. Working with local communities helps them identify the areas of activity and projects that best meet the needs and interests of residents.



2026 plans



Support socially significant facilities



Take action to solve issues related to the social and economic development of the regions where the Group operates

Contribution to the development of the regions of presence

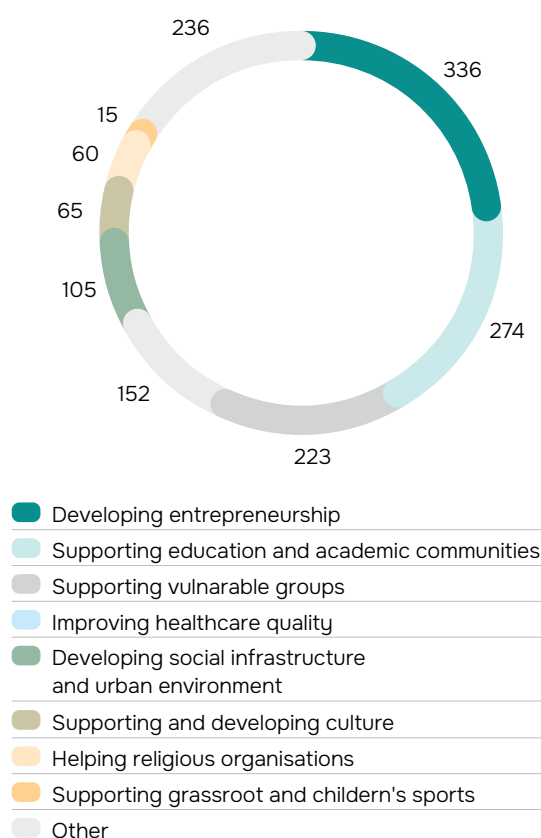
GRI 203-1 413-1
MED 2.21 2.22

Acron Group is focused on supporting local communities by developing local infrastructure, education, volunteering, sports, healthcare and cultural facilities, and implementing charitable programmes.

Acron Group companies undertake social and charitable projects in all regions where they operate. Socially significant issues are addressed under annual social and economic development agreements. Acron concludes a cooperation agreement with the administration of the Novgorod region every five years. In the reporting year, the company invested in local social infrastructure and the urban environment. Dorogobuzh has agreements on social and economic development, both with Dorogobuzh district

municipality of Smolensk region and Smolensk region administration that are effective until 2026. In the reporting year, NWPC signed a social and economic partnership and cooperation agreement with the Murmansk regional administration, which will remain in force until 2028 and will govern NWPC's investments in local social infrastructure. VPC's agreement with Perm Krai's administration, signed in 2025, is valid until 2043 and provides for comprehensive cooperation on the region's priority objectives for social and economic development.

2025 investments in social and economic development of the regions of presence and in charity, RUB mn



In 2025, Acron Group allocated RUB 1.5 billion to social and charitable projects. The Group addresses important social issues in the regions where it operates by investing in local infrastructure, healthcare, education, culture and sports facilities, and by implementing social and charitable programmes to support public organisations, social institutions and local communities.

Sports

Acron Group cares about the mental and physical health of its employees, providing excellent sports opportunities, including own sports and recreation centres, and rented gyms, sports grounds and swimming pools.

Acron's employees and Veliky Novgorod residents can enjoy all the services provided by the gym and fitness facility, swimming pool, tennis court and a therapeutic garden at the corporate sports centre.

In Smolensk region, the Dnepr Stadium, gyms in Dorogobuzh and Verkhnedneprovsky settlement, a chess club, mini-football and hockey grounds, and a swimming pool in the Pobeda sports and recreation centre are available for Dorogobuzh employees. They offer a wide range of sports classes for children and adults, including football, volleyball, table tennis, hockey, basketball, badminton, fitness, draughts and chess and mini-football. In 2025, Dorogobuzh sponsored the reopening of a sports and leisure centre in Verkhnedneprovsky settlement. The company spent over RUB 91 million on overhauling the building and its interior, as well as landscaping the grounds.

NWPC provides its employees with the opportunity to visit sports facilities free of charge, including gyms, swimming pools and indoor sports halls, in Apatity and

Kirovsk. The company organises monthly sporting competitions across a variety of disciplines, such as alpine and cross-country skiing, snowboarding, yukigassen, volleyball and trail running, as well as the Khibiny Regatta family event. NWPC also fields volleyball, football, hockey and yukigassen teams, which compete at city and regional level.

VPC rents gyms and sports facilities for its employees in order to provide an outlet for their leisure time and promote healthy lifestyles.

For several years, companies of the Group have been taking part in the ChemFest industry sports festival, winning various prizes.

~8,000 employees

ATTENDED SPORTS EVENTS



Healthcare

When engaging with local communities, Acron Group pays special attention to the health of its employees and the residents of its regions of presence.

The Group's companies provide significant assistance to healthcare institutions. In the reporting year, Acron allocated funding for the overhaul of the inpatient unit and the procurement of medical equipment at a regional children's clinical hospital in Veliky Novgorod. With Dorogobuzh's support, Dorogobuzh Central District Hospital obtained new surgical and intensive care wards, an operating room and a helipad for medical aviation. The company's investments in overhauling and equipping the hospital totalled RUB 77 million. Dorogobuzh also plans to refurbish a children's ward as part of a social partnership agreement with the Smolensk regional administration.

Acron also provides local residents with the opportunity to visit its medical centre, sports and recreation centre, Aurora recreation centre and a medical and preventive treatment unit. Children can attend the Raduga recreation camp. Dorogobuzh also welcomes district residents to its modern sports facilities and the Lastochka children's summer recreation camp. Lastochka underwent large-scale renovations worth RUB 174 million in the reporting year, including the construction of new residential buildings, a medical centre and sports facilities.

VPC opened its own recreation centre, Yolochka, which offers summer camping to the children of its employees and Berezniki residents.

RUB **152** mn

ALLOCATED TO HEALTHCARE PROJECTS



In 2025, the Group's recreation centres in Novgorod and Smolensk regions and in Perm Krai hosted a total of approximately 3,300 people.

Acron Group also sends its employees to various Russian health resorts, having allocated RUB 186 million for this purpose.

Acron continues to support the geriatric centre based at the clinical hospital for war veterans in Veliky Novgorod. In the reporting period, the centre processed 4,592 applications, provided emergency care to 1,591 patients and day hospital care to 2,801 people.

Culture

As part of its commitment to local community engagement, Acron Group is dedicated to fostering public culture.

Acron's and Dorogobuzh's cultural centres are popular local attractions. In 2025, they hosted over 160 events, such as concerts, theatre performances, exhibitions, dance and art performances, and creative masterclasses, which were attended by over 70,000 people: the Group's employees, including long-term employees, their family members and city residents.

Acron sponsored the Novgorod Museum Complex as part of its early donations.

To mark its 60th anniversary, Dorogobuzh inaugurated a public garden in the centre of Verkhnedneprovsky, creating a comfortable space featuring footpaths, benches, streetlights, gazebos and swings. The project was worth RUB 41 million.

NWPC and VPC also contributed to the local cultural scene by holding company events dedicated to industry and other holidays, and by supporting local public events.

>**160** events

FOR EMPLOYEES AND THEIR FAMILIES



RUB **41** mn

INVESTED IN IMPROVING PUBLIC SPACES TO MARK DOROGOBUZH'S ANNIVERSARY



Education

In an effort to promote educational projects, Acron continued its co-operation with the Advanced Engineering School at Yaroslav-the-Wise Novgorod State University (NovSU), which runs an advanced engineering training programme for the company. Under its agreement with the university, Acron also invested RUB 100 million in constructing residential units for its faculty members and sponsored a high technologies championship. Additionally, Acron financed the overhaul and purchase of modern equipment for Novgorod Chemical and Industrial College.

As an industrial partner of the Chemical Technologies cluster within the Professionalitet federal programme, Dorogobuzh invested RUB 67 million in upgrades at Verkhnedneprovsky Technological College in 2025, which included major repairs and fitting out of classrooms, a sports hall, laboratories and production workshops, as well as improvement of the grounds and construction of a basketball court. In addition, the company allocated RUB 3.5 million to renovate educational and pre-school institutions in Dorogobuzh district and municipal houses in Dorogobuzh.

Under the Professionalitet programme, NWPC signed a partnership agreement with Golovanov Polytechnic College in Apatity to establish and develop a vocational

RUB **274** mn

THE GROUP'S SPENDING
ON EDUCATIONAL PROJECTS



RUB **100** mn

INVESTED IN FACULTY HOUSING
AT NOVSU IN 2025



education cluster for the mining industry. Meanwhile, VPC allocated RUB 1 million to Berezniki Polytechnic College to improve its facilities and resources.

Environmental Education and Awareness

In 2025, VPC implemented the following environmental initiatives:

- 1 'Eco Games at the Library' in Zheleznodorozhny settlement, intended to create a community of like-minded individuals committed to protecting the environment. The project comprised 12 events, including workshops, community clean-ups, the Brain Ring environmental quiz and a photography exhibition. Of the 259 participants, 172 were children and 46 were teenagers and young adults.
- 2 'Library: Environmental Awareness at Every Step', aimed at fostering environmental responsibility among pre-schoolers, school students and adults. The project attracted around 300 participants and included master classes and educational activities for children, book exhibitions, guided tours of the environmental library and the Recycle to Read campaign, where participants exchanged waste paper, plastic bottle caps and used batteries for books.

Volunteering

DobroAcron is a volunteer movement organised by Acron Group. The principles and approaches to corporate volunteering are set out in the Regulation on Volunteering. Every year, the Group's employees take part in initiatives to support those in need. Priority areas include helping socially vulnerable people, promoting education and a healthy lifestyle, as well as protecting the environment. The Group's employees also run a project to support animal shelters.

For many years, Veliky Novgorod-based Acron has co-operated with Sokol volunteer search club to locate the remains of fallen and unburied Red Army soldiers.

The team currently has 46 members, 29 of whom are Acron employees, including long-term employees. Acron provides Sokol with the necessary equipment to lift and deliver oversized artefacts. These items are exhibited in Acron's corporate museum, which is recognised as one of the best in Russia. The museum carefully preserves the unique relics from the war era that have been discovered during searches in Novgorod region. Every year, Acron employees organise clean-ups of memorials to fallen soldiers and war graves as a volunteer initiative.

Charity

Acron Group's charity efforts are governed by the Regulation on Charitable Activity and Sponsorship. In 2025, the Group provided assistance to non-governmental, religious and other organisations. The Group also supported vulnerable members of society.

During the Christmas Gift Charity Marathon in Novgorod region, Acron traditionally provided assistance to families in need.

Dorogobuzh donated over 1,600 tonnes of fertilisers worth more than RUB 34 million to Smolensk farmers.

NWPC donated RUB 5 million to sports, research and cultural organisations.

VPC teamed up with its Youth Council to organise celebrations marking various holidays for residents of the Berezniki branch of the residential care home for older people and people with disabilities, and also held the New Year Tree of Wishes charity campaign for children from families facing hardships. The company also sponsored the maintenance of the Usolye Holy Transfiguration Monastery.

In the reporting year, the Group doubled its charitable donations to RUB 746 million.



Governance



For Acron Group, sustainable development is not a separate area of activity but an integral part of strategic management. We consistently integrate environmental, social and governance considerations into our operations, taking into account the interests of our shareholders, employees, partners and the communities in the regions where we operate. This approach enables us to make better-informed decisions, manage long-term risks and create a solid foundation for sustainable business growth.

Nikolay Fefelov
Acron's Corporate Secretary



CORPORATE
GOVERNANCE SYSTEM

PAGE **92**

BUSINESS CONDUCT
AND ANTI-CORRUPTION

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SUPPLY CHAIN

PAGE **108**

CYBERSECURITY

PAGE **114**

DIGITAL
TRANSFORMATION

PAGE **115**

Corporate governance system

Material topics

- Involvement of the Board of Directors and senior management in managing issues concerning the ESG factors

2025 results

1 out of 9

MEMBER OF THE BOARD OF DIRECTORS IS INDEPENDENT



1 out of 9

MEMBER OF THE BOARD OF DIRECTORS IS FEMALE



4 out of 9

MEMBERS OF THE BOARD OF DIRECTORS HAVE ESG COMPETENCES



ESG strategy KPIs



Integrate corporate governance practices to embed sustainable development principles across the Group's operations



Amend the Group's bylaws



Hold quarterly meetings of the Board of Directors' ESG Committee



Streamline the aggregation and validation of data for non-financial reporting

Corporate governance structure

GRI 2-9

Robust corporate governance underpins the Company's business resilience, promotes transparency and builds trust among shareholders, investors, business partners and wider society.

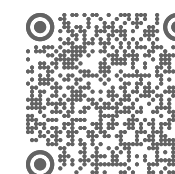
Acron Group is committed to upholding effective corporate governance principles to support sustainable business development while balancing the interests of all stakeholders. Compliance with the high standards set by Russian law, the Listing Rules of the Moscow Exchange and the recommendations of the Corporate Governance Code remains a fundamental priority. The Company consistently applies best practices to enhance transparency, protect shareholder rights and promote responsible governance.

Sustainability considerations and ESG principles have become increasingly important in today's business landscape. Environmental stewardship, social responsibility and effective corporate governance are key factors in attracting investment and supporting long-term growth. Acron is embedding ESG principles into its core business processes and strategy in response to these changes. The Company is

committed to continuously improving its corporate governance practices in line with current market trends and stakeholder expectations and is prepared to address emerging challenges while safeguarding the interests of all stakeholders.

In 2005, Acron Group adopted its Corporate Governance Code, which sets out voluntary guidelines designed to balance the interests of the Company's shareholders and other stakeholders.

The principal elements of Acron's corporate governance framework include the general meeting of shareholders, the Board of Directors and its committees, the Managing Board and the sole executive body, as well as business units entrusted with internal control and internal audit functions. Their respective powers and responsibilities are clearly defined in the Company's Charter and bylaws.



The list of the key corporate governance documents is available on [Acron Group's website](#) as a Datapack file.



2026 plans



Continue the Board of Directors' review of matters relating to the implementation of the Company's strategy, assessing the need to update the strategy and monitoring progress towards key strategic targets



Enhance engagement between the Chairman and members of the Board of Directors, including discussions on the Board's effectiveness, members' professional development priorities and opportunities for continuous improvement

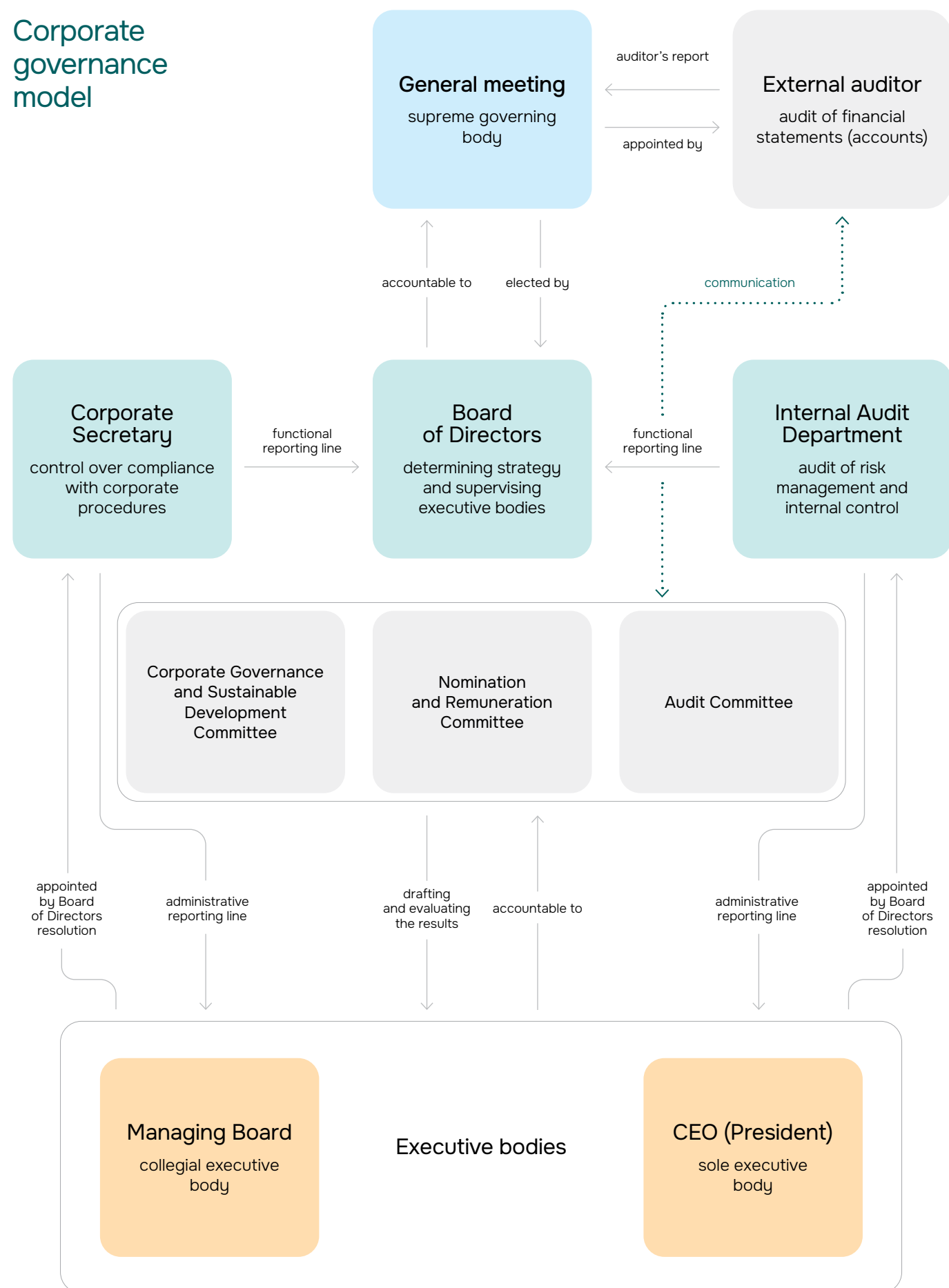


Assess the effectiveness of the current structure of the Board of Directors' committees



Continue to strengthen the Company's corporate governance practices, taking into account the scale and nature of its business, its share capital structure, applicable legal requirements and corporate governance recommendations

Corporate governance model



General meeting

The general meeting is the Company's supreme governing body, which acts within the scope of authority established by Russian laws and is convened by the Board of Directors at least once a year.

Resolutions of the general meeting are binding on the Board of Directors, Managing Board, Chief Executive Officer (President) and all employees of the Company.

In accordance with the current Charter, the Company informs its shareholders of upcoming general meetings by posting an announcement on its corporate website at <https://www.acron.ru/en/>. The Company also publishes on its website all other materials and information provided to shareholders in preparation for each general meeting.



Read more about the general meeting on [Acron Group's website](https://www.acron.ru/en/).



To ensure equal access to information, the Company publishes on its corporate website, in both Russian and English, all materials made available to shareholders eligible to vote at a general meeting.



The powers of the general meeting include, but are not limited to, the following matters:

- ✓ Election of the Board of Directors
- ✓ Appointment of the auditor
- ✓ Approval of the annual report and annual financial statements
- ✓ Distribution of the Company's profit (including payment (declaration) of dividends) and allocation of losses based on the results of the reporting year

Board of Directors

GRI 2-9 2-10 2-11 2-12 2-17 2-18
MED 3.4 3.5

The Board of Directors is a standing governing body, elected by and accountable to the general meeting.

Candidates for election to the Board of Directors are nominated either by shareholders or by the Company's Board itself. Where nominations are made by the Board, its Nomination and Remuneration Committee recommends candidates and establishes the criteria for their selection and evaluation. The Committee also reviews the composition of the Board and its committees, ensuring it remains appropriate to the Board's responsibilities and the Company's business objectives, taking into account professional competence, experience, independence and Board members' engagement.

The Board of Directors is responsible for developing the Company's strategy, appointing and supervising the executive bodies. The Board operates in accordance with applicable corporate legislation, the listing rules, the Company's Charter and the Regulation on the Board of Directors.

The current Board of Directors was elected at the extraordinary general meeting on 1 December 2023 to serve until the third annual general meeting following the date of election.

As at the end of 2025, Acron's Board of Directors consisted of nine members, including one independent director, representing 11% of the Board's total membership. In July 2025, the Board's Nomination and Remuneration Committee confirmed that Nikolai Arutyunov had served on Acron's Board of Directors for over 12 years. In accordance with the Listing Rules of the Moscow Exchange and the Corporate Governance Code, once this threshold had been reached, Mr Arutyunov was deemed to be an affiliate of Acron and therefore ceased to qualify as an independent director.

The Company considers this change in status to reflect solely the regulatory requirements relating to tenure and not any changes in Mr Arutyunov's role or contribution to the work of the Board. To bring the composition of the Board of Directors into line with

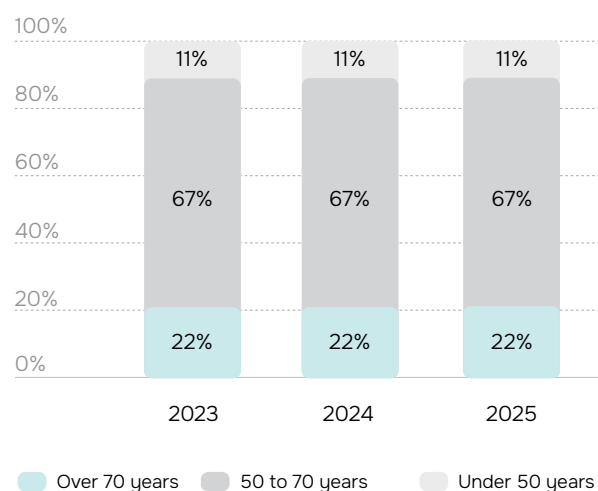
the Corporate Governance Code, the Company engages in a dialogue with shareholders to ensure adequate representation of independent directors when determining the Board's composition at the 2026 Annual General Meeting. However, the nomination and election of directors fall within the authority of the general meeting and are carried out by shareholders in accordance with the procedure established by Russian law.

The Chairperson of the Board of Directors is not an independent director. The Company believes that the Chairperson should be highly respected by shareholders, members of the Company's governing bodies and other employees and should have in-depth professional knowledge, skills and experience in the Company's business area, which are essential for making decisions within the scope of the Board's authority.

The senior independent director coordinates the efforts of the independent directors and works with the Chairperson of the Board of Directors. The powers of the senior independent director are described in the Company's bylaws.

Acron Group recognises the value of social and cultural diversity among its Board members. Acron's Board of Directors comprises a balanced combination of experience, skills, knowledge and business expertise.

Structure of the Board of Directors by age



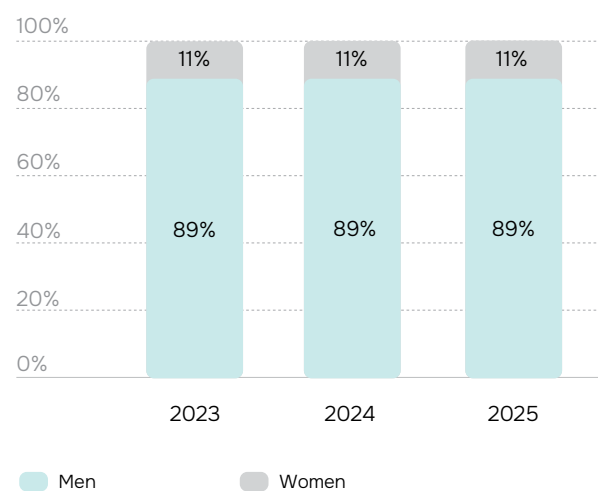
Competences of the Board of Directors

Board of Directors' Member	Corporate strategy	Finances and audit	Agricultural industry	Fertiliser production	IT, innovations	Corporate governance	ESG and sustainable development	Risk management	HR and incentive programmes	Sales
Alexander Popov										
Vladimir Gavrikov										
Nikolai Arutyunov										
Alexander Dynkin										
Ivan Antonov										
Nina Danilchenko										
Andrey Kolosovskiy										
Igor Belikov										
Valery Shvalyuk										

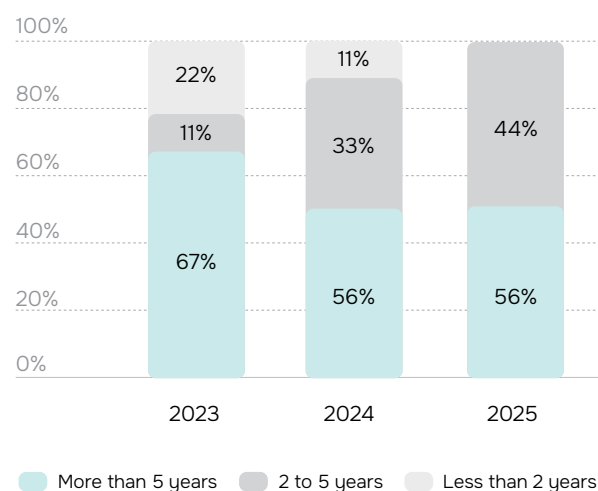
Full competence

Education, experience, skills

Structure of the Board of Directors by gender



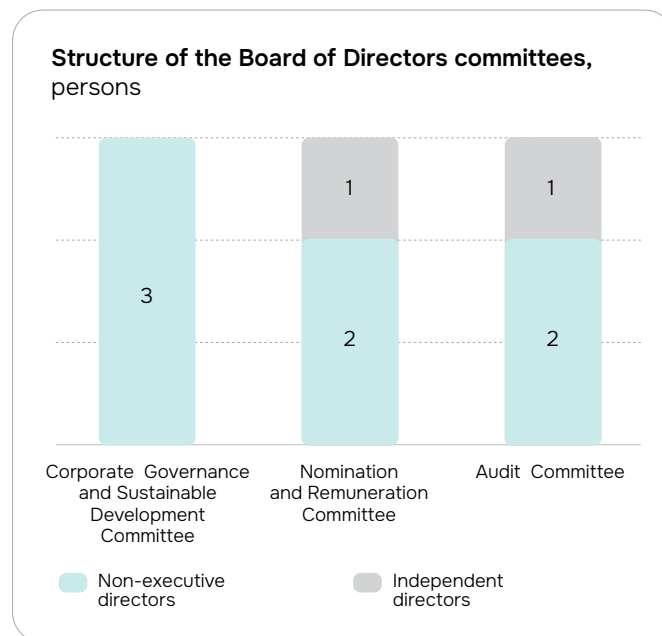
Structure of the Board of Directors by time served



Board of Directors committees

The committees conduct preliminary reviews of significant issues within the remit of the Board of Directors, submitting recommendations on material matters to the Board.

The senior independent director chairs the Audit Committee and the Nomination and Remuneration Committee.



Assessment of the Board of Directors' performance

In 2025, in line with the recommendations of the Corporate Governance Code, the Board of Directors conducted a self-assessment of its performance, which confirmed a high level of effectiveness across all aspects of the Board's work.

Based on the assessment, the Company identified the following areas for further improvement to enhance competencies and governance effectiveness in the context of sustainable development:

1. Further strengthening the risk management and internal control system

- Review information on material risks, including ESG-related risks, more regularly
- Develop a structured approach to providing information on the functioning of the risk management and internal control system



Read more in the Corporate Governance section of the [Group's Annual Report](#).



2. Improving the Board of Directors' composition

- Further develop the approach to Board composition in accordance with legal requirements, listing rules, the Corporate Governance Code and the Company's business needs
- Ensure an appropriate balance of professional experience, industry expertise and competencies related to strategy execution, risk management, internal control and sustainable development

3. Enhancing the competencies of the Board of Directors

- Organise dedicated sessions to broaden the Board's knowledge of the industry, the Company's strategic priorities and the specifics of its business
- Consider engaging external industry experts to discuss certain strategic issues

Board of Directors proceedings

In 2025, the Board of Directors held 17 meetings (all conducted in absentia), considered 37 matters and adopted 38 resolutions, including the following: approving the 2024 ESG Report, identifying the Company's priority area of operations, considering the report on the independent assessment of the Board of Directors' performance in 2024 and approving the report on the implementation of Acron Group's ESG strategy.

Managing Board

GRI 2-9

The Chief Executive Officer and the Managing Board form the Company's executive bodies. The CEO chairs the Managing Board, which is responsible for the Company's day-to-day operations.

The powers and responsibilities of these bodies are set out in the Company's Charter and the Regulation on Acron Managing Board. The composition of the Managing Board is determined by the Board of Directors in line with the recommendations of the Nomination and Remuneration Committee.

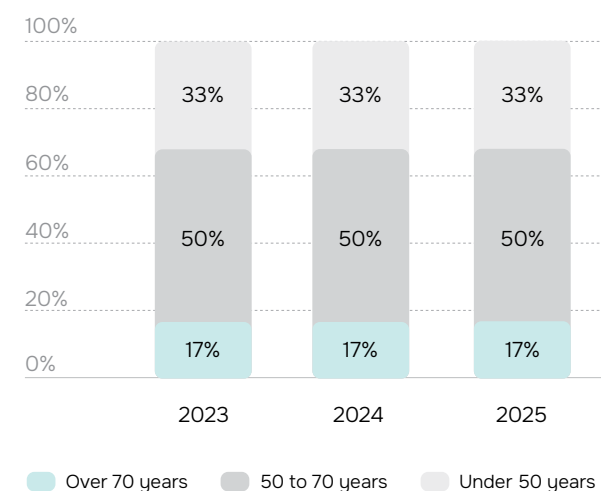
At the end of 2025, the Managing Board consisted of six members, all of whom are Company employees with extensive experience in the mineral fertiliser industry and the professional expertise required to perform their duties effectively. This contributes to the Company's strong financial and operational performance.

Members of the Managing Board must act in good faith and in the best interests of the Company and its shareholders, based on sufficient information and exercising due care and diligence.

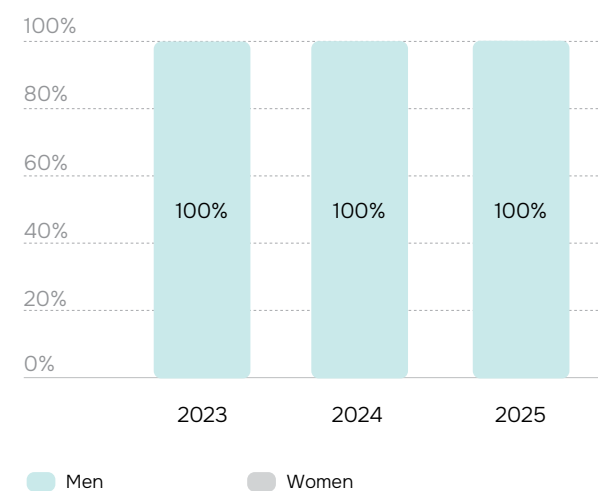
Members of the Managing Board must avoid actions that could lead to conflicts of interest between themselves and the Company. They are also subject to confidentiality obligations with regard to information classified as trade secrets, as well as restrictions on the use of inside information.



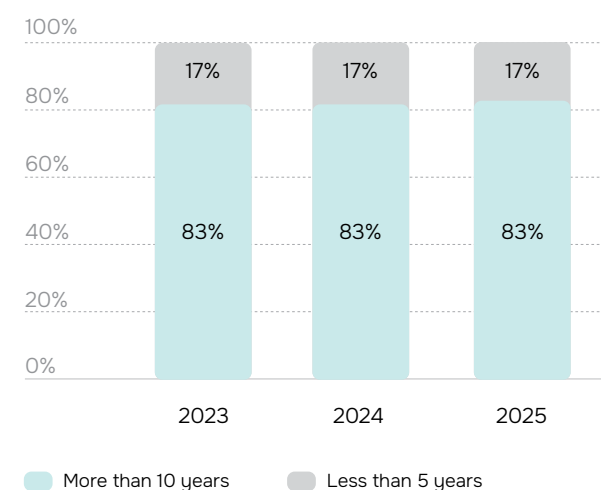
Structure of the Managing Board by age



Structure of the Managing Board by gender



Structure of the Managing Board by time served



Managing Board proceedings

In 2025, Acron's Managing Board held 31 meetings (two in person and 29 in absentia). These meetings considered 35 matters and adopted 36 resolutions, including the following: approving donation agreements and determining the composition of the Working Group on ESG Strategy Implementation.

31 meetings

HELD



35 matters

CONSIDERED



Remuneration of the Board of Directors and Managing Board

GRI 2-19 2-20 2-21

The Policy on Remuneration and Reimbursement of Expenses to Members of the Board of Directors, Executive Bodies and Other Key Management Officers sets out the amounts and procedures for payments to members of the Board of Directors and the Managing Board. The Policy was developed and adopted by Acron's Board of Directors following the recommendations of the Nomination and Remuneration Committee. It applies to all members of the Board of Directors and the Managing Board, as well as to key management officers.

The fixed annual remuneration of members of the Board of Directors is determined by a general meeting resolution and is the sole form of their monetary remuneration. The Company does not pay any additional remuneration to members of the Board of Directors for participating in individual meetings of the Board of Directors or its committees or for serving as the Chairperson of the Board of Directors, as a committee member or chairperson, or as the senior independent director.

Members of the Board of Directors are not entitled to any other short- or long-term incentives or benefits. Acron does not operate share-based incentive schemes or stock option plans for members of the Board of Directors. However, the Company encourages its directors to own shares, as this aligns their financial interests with the long-term interests of shareholders.

In 2025, the ratio of key management remuneration to employee salaries (excluding executives) was 19%, the lowest level since 2018. This primarily reflected inflation-related salary increases for the Company's employees.

Acron's key remuneration principles:

- ✓ Transparent remuneration and expense reimbursement arrangements for key management officers
- ✓ Alignment of the financial interests of the Company's key executives with the long-term interests of its shareholders
- ✓ Appropriate and proportionate remuneration in relation to the Company's goals, as well as the level of responsibility and risk assumed by the Company's key management officers
- ✓ Accountability to the Company's shareholders



Read more in the Remuneration and reimbursement to the members of the Board of Directors and Managing Board section of [the Group's Annual Report](#).



Business conduct and anti-corruption

Material topics

- Anti-corruption



2025 results

98

+27%

HOTLINE REPORTS



ESG strategy KPIs



Carry out an annual review of compliance with the Regulation on Anti-Corruption Policy



Provide business conduct and anti-corruption training to all employees



Business conduct

GRI 2-23

Acron Group operates in accordance with the highest standards of business conduct. Its relationships with employees, business partners, government bodies and local communities are founded on mutual respect, fairness and integrity.

Acron Group recognises its responsibility to all stakeholders and is committed to maintaining their trust while enhancing its reputation as a trusted, transparent and responsible partner.

The Code of Business Conduct, approved by the Board of Directors in 2013, sets out ethical rules and standards of conduct. It applies to all employees and contractors, while subsidiaries are encouraged to adopt its principles. Upon joining the Company, employees familiarise themselves with the Code and the Regulation on Anti-Corruption Policy, which forms an integral part of the Code, and sign an acknowledgement form. Employment contracts and job descriptions require Acron's employees to comply with the standards set out in these documents.

All Company employees, including managers, are personally accountable for any non-compliance with ethical standards and requirements. Employees who violate established internal standards are subject to disciplinary measures.

The Ethics and Anti-Corruption Committee monitors compliance with the Code and the Regulation on Anti-Corruption Policy.



2026 plans



Establish regular oversight by the Board of Directors of compliance with the information policy, anti-corruption policy, conflict of interest management policy as well as the requirements governing the use and protection of inside information



Review the availability, relevance and content of internal documents, taking into account the recommendations of the Bank of Russia and best corporate governance practices



Develop a planning and implementation framework for the Board of Directors' succession process

Anti-corruption

GRI 2-23 205-2

Acron Group is committed to preventing corruption.

The Company has adopted the Code of Business Conduct, which includes the Regulation on Anti-Corruption Policy as an integral part of the Code. The Code is based on internationally recognised ethical standards and Russian legislative requirements. Its main objective is to establish a framework for ethical conduct within the Company and in its dealings with external stakeholders.

In conducting its financial and business activities, the Company does not tolerate corruption in any form, whether in interactions with counterparties, government and municipal officials, representatives of international organisations or other stakeholders.

Acron Group regularly provides employees and business partners with anti-corruption policy documents.

As part of its anti-corruption strategy, Acron conducts regular comprehensive assessments of compliance with the Code in order to identify and prevent violations and develop recommendations for improvement.

Acron exercises due diligence when selecting employees and business partners and conducts ongoing monitoring of its business relationships to minimise the risk of the Company and its employees becoming involved in corrupt practices.

Acron Group monitors and regularly assesses the risk of involvement in corrupt or fraudulent activities throughout its engagement with contractors. Based on the results of the risk identification and assessment process, relevant departments prepare a consolidated report for the Credit and Investment Committee, which makes the final decision on supplier selection.

In accordance with the Regulation on Anti-Corruption Policy, Acron Group provides anti-corruption training programmes for all employees and assesses their knowledge of the Regulation.

The Regulation on Anti-Corruption Policy defines the goals, objectives and responsibilities of employees in preventing and combating fraud and corruption and sets out the following key principles:



Zero tolerance for corruption



Tone at the top



Continuous monitoring and control



Regular and timely risk assessment



Proportionate and consistent anti-corruption measures



Due diligence in the selection of employees and business partners



Anti-corruption awareness and training

Ethics and Anti-Corruption Committee

GRI 205-3

Acron Group has the Ethics and Anti-Corruption Committee.

It comprises seven members, including a chairperson and six Committee members appointed by the Company's CEO. The Committee operates in accordance with the Regulation on Ethics and Anti-Corruption Committee. Meetings are convened by the Chairperson as required.

The Committee is responsible for:

- Monitoring compliance with the Regulation on Anti-Corruption Policy
- Conducting a preliminary assessment of risks associated with corruption and breaches of corporate integrity and developing measures to mitigate such risks
- Advising employees on anti-corruption matters and on compliance with and application of the Code of Business Conduct and the Regulation on Anti-Corruption Policy
- Reviewing complaints received from employees and other stakeholders regarding corruption or unethical behaviour, as well as identified or suspected violations of the Code of Business Conduct and the Regulation on Anti-Corruption Policy
- Conducting inspections and investigations where required
- Formulating recommendations to the relevant governing bodies and officers of the Company



Political engagement

GRI 415-1

Acron Group does not support political parties or sponsor their political activities.

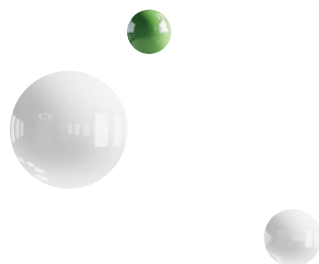
Compliance with competition laws

GRI 206-1

Acron Group strictly complies with competition laws and upholds the principles of free and fair competition in its dealings with other market players.

Acron employees and managers are prohibited from entering into unlawful agreements and arrangements with representatives of other companies, including non-compete and market-sharing agreements.

In 2025, there were no pending or concluded legal proceedings relating to anti-competitive conduct or breaches of competition law.



Inside information

The Code regulates the use of inside and confidential information to maintain an appropriate balance between the Company's transparency and the protection of its commercial interests, while preventing the misuse of information.

In 2019, Acron approved the Regulation on Internal Control to Prevent, Identify and Restrain Misuse of Inside Information and/or Market Manipulation. In accordance with the Regulation, Acron takes measures to safeguard inside information, including maintaining a list of identified inside information items and a register of insiders.

Gifts and entertainment

The Code sets out the requirements for giving and receiving business gifts. Acron recognises that the exchange of gifts and participation in business entertainment activities can play an important role in developing and maintaining positive business relationships.

However, gifts and business entertainment are subject to defined limits. All related expenses must be properly recorded and accounted for in accordance with applicable procedures.

Feedback channels

GRI 2-26

To ensure the practical implementation of the Code and the Regulation on Anti-Corruption Policy, Acron established a hotline managed by the Security Department and created the Ethics and Anti-Corruption Committee.

According to the Code and subject to the requirements of Russian legislation, all stakeholders are guaranteed confidentiality and an impartial and objective review of their reports.

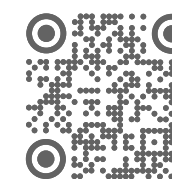
The Security Department handles all reports in strict confidence. Depending on the nature of the matter raised, reports are referred to the relevant department for review and action, while the Security Department monitors their progress.

According to the Regulation on Ethics and Anti-Corruption Committee, the Committee considers complaints from employees relating to violations of the Code or the Regulation on Anti-Corruption Policy. A designated member of the Committee receives, reviews and submits such reports to the Committee's chairperson for review and appropriate verification.

The Committee also conducts investigations independently or with the involvement of the Company's employees and prepares recommendations for the Company's governing bodies and officers on the application of appropriate disciplinary measures to the individuals concerned.

Acron conducts an information campaign to raise employees' awareness of the various channels available for obtaining advice on business ethics and compliance with anti-corruption legislation. Information about the hotline is provided to employees through the Company's internal and external communication channels.

In 2025, the hotline received 98 reports, including 43 emails and 55 telephone calls. Some of these reports contained allegations of various forms of misconduct and other violations at the Company's facilities. Forty-two of the reports did not involve misconduct by Acron Group employees and were unrelated to corruption. The remaining 56 reports concerning breaches of business conduct standards were reviewed, investigated and acted upon.



The hotline is available 24/7 by telephone, email, or via a contact form on [Acron's website](#).

All employees, suppliers, customers and others can use it anonymously.



Supply chain

Material topics

- ESG principles throughout the supply chain
- Product quality management



2025 results

9,000 ^{+19%}

SUPPLIERS
OF EQUIPMENT,
MATERIALS
AND FEEDSTOCK



96%^①

PROCURED FROM RUSSIAN
PRODUCERS



17%^① ^{+5 pp}

PROCURED FROM LOCAL
SUPPLIERS



19%^① ^{+5 pp}

PROCURED FROM SMALL
AND MEDIUM-SIZED
COMPANIES



59 countries

PRODUCT
SALES



69 Russian regions

PRODUCT
SALES



ESG strategy KPIs



Assess all suppliers
for compliance with
ESG requirements



Ensure that 80%
of suppliers
complete ESG
training



Conduct surveys
of farmers and other
stakeholders every
six months

① In monetary terms

Supply chain management

GRI 2-6

MED 4.8

The supply chain comprises a series of interconnected processes across all stages of value creation, from the procurement of goods, services and works to the delivery of products to customers.

Acron's supply chain management is based on the internal needs of its companies. It is designed to ensure that its production sites receive high-quality products in a timely manner, maximising the efficient use of funds and ensuring an uninterrupted supply of necessary products to customers.

Acron is constantly working to improve the efficiency and transparency of its procurement procedures, making purchases on an automated electronic trading platform etp.acron.ru on a competitive basis and in accordance with Russian legislation, Company standards for analysing and preparing contracts with suppliers, and other local regulations.

Acron Group operates in line with ESG principles. For example, when transporting its products, it gives preference to environmentally friendly modes of transport, such as rail. In addition, a supplier sustainability survey is scheduled to be launched on the Company's electronic trading platform in 2026.

All these measures will help strengthen the supply chain and foster long-term partnerships with suppliers and contractors based on ESG principles.

In 2025, the Company developed and approved the Supplier Code of Conduct, which sets out recommended ESG standards for suppliers.



2026 plans



Introduce a sustainability
survey for suppliers

Suppliers

GRI 2-6 204-1
MED 1.14 3.6 4.6 4.7

Acron Group primarily procures raw and auxiliary materials, equipment and spare parts.

The Company does not purchase secondary raw materials. To produce its core products, mineral fertilisers, Acron uses externally sourced materials and equipment, as well as feedstocks produced in-house, including apatite concentrate and ammonia. A reliable supply of internally produced raw materials to the Company's production facilities remains one of Acron's key priorities.

Acron strives to build long-term, mutually beneficial partnerships with its suppliers. To this end, it has developed the Regulation on Assessment of Suppliers, which sets out the procedures for supplier selection. As part of its due diligence process, Acron assesses potential contractors for indicators of integrity risks, such as insufficient personnel to fulfil their contractual obligations, a history of tax arrears recorded in the relevant legal entities register, or failure to submit tax returns for more than one year. Each contractor is assessed using a standard questionnaire, and the associated risks are evaluated. Preference is given to suppliers presenting the lowest risk profile.

Acron Group has established a multi-level procurement control system designed to ensure an efficient procurement process. The Company's procurement activities are carried out within a quality management system certified to the international standard ISO 9001. Dorogobuzh has implemented a procurement management system that allows users to track procurement requests at every stage of the process.

Furthermore, Acron's equipment supply contracts contain occupational health and safety requirements, including the provision of certificates of conformity and safety data sheets. The Company has also established procedures prevent the use of child labour in its operations and throughout its supply chain.

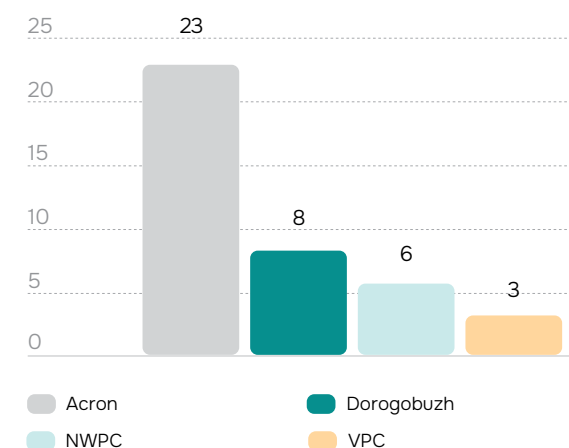
Procurement

Acron Group is committed to supporting local suppliers and developing partnerships with small and medium-sized businesses.

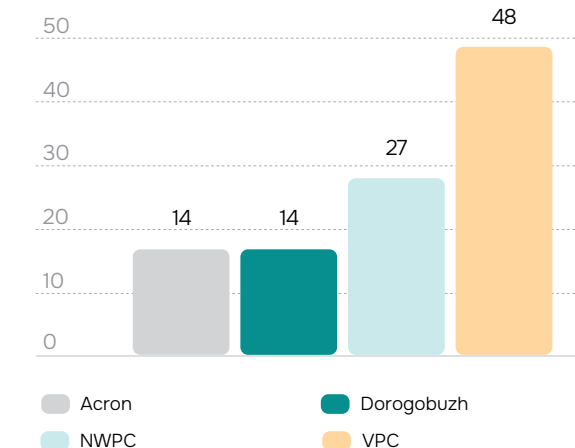
During the reporting period, the number of the Company's suppliers reached a record high of 9,000, and the value of equipment, materials and feedstocks procured amounted to RUB 235 billion. Almost all of the Company's procurement was from Russian suppliers (96%).

The Office of the Credit and Investment Committee regularly monitors supplier markets and expands the portfolio of reliable suppliers.

Procurement from local suppliers by Group company, % of total purchases



Procurement from small and medium-sized businesses by Group company, % of total purchases



RUB 235 bn

VALUE OF EQUIPMENT,
RAW MATERIALS
AND SUPPLIES PROCURED

Customers

GRI 417-2

Acron Group is a leading supplier of mineral fertilisers to importers, distributors, agricultural cooperatives and traders.

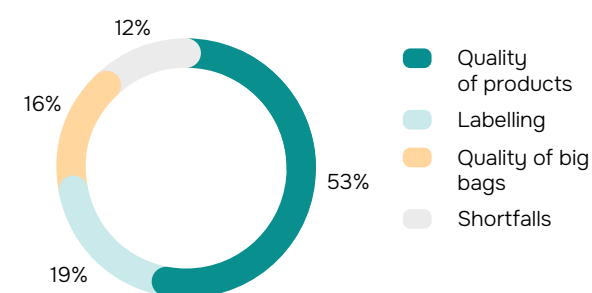
The Company's industrial products are purchased by fertiliser producers, woodworking companies, manufacturers of diesel exhaust fluids, drilling and blasting companies, among others.

Supported by its efficient logistics and distribution system, Acron Group sells its products in 59 countries across five continents. The Russian market generated 18% of total revenue, while exports represented the remaining 82%.

Latin America was Acron Group's largest export market, with 2.3 million tonnes of products sold in 2025. The region accounted for 26% of the Company's total revenue. Other significant markets included Asia (18%), the United States (23%) and China (5%). India (11%) also remained an important market for the Group. In collaboration with Indian partners, the Group expanded its presence across the country and continued marketing initiatives to promote global best practices in fertiliser application.

Acron Group also actively engages with customers on product-related matters, including collecting customer feedback to improve production processes. In 2025, the Group received 32 customer reports, compared with 47 in 2024. During the reporting period, the number of issues related to packaging quality decreased by 78% year-on-year, while the number of reports regarding product labelling increased.

Customers' reports regarding products by major topic



59 countries

ACRON GROUP'S
SALES GEOGRAPHY



18%

SHARE OF DOMESTIC SALES
IN THE GROUP'S REVENUE



Product safety

SASB RT-CH-410b.1

Acron Group uses environmentally friendly raw materials and applies innovative solutions in its production processes.

The Company has established quality policies for Acron, Dorogobuzh and NWPC to ensure that its products are competitive, safe and meet customer needs and expectations, as well as all applicable legal and regulatory requirements, thereby contributing to the Group's financial stability and supporting its long-term growth. The policies require the Company to provide product warranties, thereby enhancing customer confidence in product quality and safety. They also define the responsibilities of senior management, including the CEOs of Acron and NWPC and the Executive Director of Dorogobuzh, for maintaining product quality.

The Company is subject to regular inspections by state supervisory and regulatory authorities at legally prescribed intervals. URS Certification Russia conducts annual audits of Acron's key production units and departments in Veliky Novgorod to verify compliance with ISO 9001 requirements. In 2025, Dorogobuzh initiated the development and implementation of a quality management system in accordance with ISO 9001.

To manage potential risks related to product quality and environmental impact, Acron Group identifies risks and their probability in all processes, implements measures to reduce these risks and/or their potential impact, and evaluates the effectiveness of these measures.

The food safety management system at Acron and Dorogobuzh covering the production of the E290 food additive (food-grade liquid carbon dioxide) is FSSC 22000 certified.

Some of the Group's products contain substances classified as Category 1 or Category 2 under the Globally Harmonized System of Classification and Labelling of Chemicals (GHS).

In its procurement, the Group ensures that

Purchased feedstock and materials comply with applicable legal requirements, such as having safety data sheets, health and safety certificates for raw materials, technical rules and regulations

Technical equipment, machinery and spare parts purchased for use at hazardous industrial facilities comply with relevant legal requirements regarding technical regulations

Cybersecurity

Acron Group takes a systematic approach to information security management, recognising the security of its information systems and infrastructure as a fundamental prerequisite for operational resilience and long-term business development.

The Group has established the Information Security Committee to coordinate its information security activities within the corporate governance framework.

In 2025, the Company continued to improve its technological and organisational security measures, focusing on threat prevention, maintaining a high level of security for critical systems and implementing secure software development practices. No significant cyber incidents materially affecting the continuity of the Company's operations were recorded during the reporting period.

Acron Group complies with Russian laws governing the processing and protection of personal data and trade secrets. Its efforts in this field are regulated by internal policies and are conducted in accordance with applicable international standards and regulations.

Fostering a cybersecurity culture is an integral part of the Group's corporate governance framework. The Group regularly informs employees about emerging cyber threats, the fundamentals of digital hygiene, and guidelines for the safe use of digital services.

The Committee's main tasks are:



Identifying cyber threats and mitigating cyber risks in a timely manner



Ensuring preparedness to respond to information security incidents



Monitoring compliance with applicable requirements for the protection of information resources



Minimising the impact of information security breaches

Digital transformation

Digital transformation is one of Acron Group's strategic priorities and a key driver of operational efficiency and technological independence.

In 2025, the Group continued the systematic development of its digital ecosystem, expanding the use of in-house solutions, automation tools, data processing technologies and artificial intelligence across its production sites and corporate processes.

During the reporting year, the Group implemented several digital transformation projects.

1. The implementation of Robotic Process Automation (RPA) and Optical Character Recognition (OCR)

at Acron and Dorogobuzh helped automate the processing of documents and data in both paper and electronic formats. The solution developed by the Group's IT team and deployed in 2025 significantly reduced the time required to process incoming information and enabled employees to focus on higher-value tasks.

2. The upgrade of the 1C: Enterprise 8.3 platform to the latest version

ensured that the corporate accounting system remained up to date, enhanced the reliability and performance of key accounting processes, and provided a foundation for future enhancements to the Group's unified digital ecosystem.

3. The Digital Procurement Control system

deployed at Acron's production site in Veliky Novgorod automated procurement, inspection and inventory management of feedstock, equipment and materials. This solution, as an integral part of the Group's AIS ERP system, provides end-to-end traceability of deliveries, reduces the risks associated with the use of substandard materials and improves production reliability.

4. In 2025, the Group continued the scaling of its Acron Repair Service Patrol mobile system,

deploying it at the Dorogobuzh site and NWPC's processing plant in Murmansk region. The application enables real-time monitoring of equipment performance and condition, automated data transmission and timely defect detection.

5. The launch of the Acron SuperApp provided employees of Acron, Dorogobuzh, NWPC and VPC with a single digital gateway to key corporate services, making their interaction with corporate systems more convenient and flexible.

6. The Group developed and implemented an in-house IT solution for registering over-the-counter contracts, improving the transparency of contractual processes, reducing operational risks and strengthening controls over registration compliance and contract accounting.

Overall, the Group's IT efforts have strengthened its integrated digital management framework, improved process transparency and traceability, reduced manual effort, enhanced quality control and production reliability, and created a basis for the expansion of smart solutions in both the corporate and production environments.

The Group continued to develop its digital industrial infrastructure after the reporting date by launching a corporate AI portal for employees and deploying an automated on-site logistics system based on autonomous electric forklifts at Acron's site in Veliky Novgorod.

Appendix 1

About the Report

Report preparation principles

GRI 2-3

In 2014–2021, Acron Group included ESG information in its Annual Report. From 2022 onwards, the Group’s key sustainability performance results have been disclosed in its ESG Report. The 2024 Report contains information from 1 January to 31 December 2025 and outlines the Group’s key approaches to ESG management, as well as its plans for 2026 and the medium term.

The Report was prepared in accordance with the following:

- The international standards of the Global Reporting Initiative (GRI Standards)
- The Standard for the Chemicals Industry published by the Sustainability Accounting Standards Board (SASB Standard)
- Standard for Sustainable Development Reporting of the Russian Ministry of Economic Development
- Recommendations for Public Joint Stock Companies on Disclosure of Non-Financial Information published by the Central Bank of Russia

Tables showing compliance with these standards can be found in Appendices 2 to 4.

Reporting boundaries

GRI 2-2

The Report covers the following Acron Group companies: Acron, Dorogobuzh, NWPC and VPC.

‘Acron Group’, ‘Acron’, the ‘Group’, the ‘Company’ or their other variants mean Acron Group.

Data collection

GRI 2-4

To ensure data comparability, indicators are presented for the past three years (2023 to 2025). All quantitative data are provided in a separate Datapack file.

The sources of the Report data are the official reporting forms submitted annually to the state statistics authorities, as well as management accounting data and the Group’s estimates. The financial data contained in this Report are taken from the consolidated financial statements prepared in accordance with International Financial Reporting Standards.

In 2025, a number of indicators were revised due to refinements and adjustments to the methodological approaches to data collection and calculation.

Material topics

GRI 3-1 3-2 3-3

During the reporting period, Acron Group did not update its assessments of the materiality of the ESG aspects that have the greatest impact on the Group. These assessments were last updated in 2024.

The materiality assessment conducted in 2024 comprised three stages in accordance with international standards.

Stage 1

DETERMINING MATERIAL TOPICS

To determine material topics for the industry, the Group:

- Analysed non-financial information disclosure among chemical companies
- Analysed topic requests from external stakeholders (media representatives, analysts and rating agencies)
- Identified the most relevant topics for the Group’s representatives that align with the Group’s ESG strategy and business model

Based on these analyses, the Group compiled a list of material topics, factoring in the specifics of its business and strategic areas, global and industry-specific ESG challenges, the requirements of non-financial reporting standards and the reporting practices of its competitors.

Stage 2

SELECTING MATERIAL TOPICS

The Group conducted a poll among 95 of its key stakeholders to identify the highest-priority material topics from the list compiled at the first stage. The materiality of each topic for the Group’s operations was assessed on a scale from 1 (least material) to 3 (most material).

Stage 3

APPROVING MATERIAL TOPICS

The Group used the opinions of its internal and external stakeholders to rank the list of material topics and build a materiality matrix. The results were approved by the Working Group on ESG Strategy Implementation and submitted to the members of the Corporate Governance and Sustainable Development Committee.

List of material topics

General		
1 Economic performance	2 Non-financial reporting	3 Carbon Border Adjustment Mechanism (CBAM)
Environmental (E)	Social (S)	GOVERNANCE (G)
4 Water and effluents	12 Occupational health and safety	19 Commitment of the Board of Directors and senior management to governing ESG factors
5 Waste management	13 Human rights, diversity and equal opportunity	20 ESG principles throughout the supply chain
6 Emissions	14 Employee motivation	21 Tax
7 Greenhouse gas emissions	15 Employee engagement	22 Product quality management
8 Energy efficiency	16 Employee training and development	23 Anti-corruption
9 Launch and development of green ammonia production	17 Development of local communities (social, economic and charitable projects in the regions of presence)	
10 Biodiversity preservation	18 Co-operation with educational institutions and career guidance for school and university students	
11 Sustainable agriculture (biomineral and innovative fertilisers)		

Materiality matrix

1 – the least material topic, 3 – the most material topic



Appendix 2

GRI standards

GRI indicator		Page/comment
GRI 2 GENERAL DISCLOSURES		
GRI 2-1	Organisational details	8, 14, 16
GRI 2-2	Entities included in the organisation's sustainability reporting	
GRI 2-3	Reporting period, frequency and contact point	116
GRI 2-4	Restatements of information	
GRI 2-5	External assurance	No external assurance was sought.
GRI 2-6	Activities, value chain and other business relationships	12, 14, 16, 109, 110
GRI 2-7	Employees	75
GRI 2-9	Governance structure and composition	93, 96, 99
GRI 2-10	Nomination and selection of the highest governance body	95, 96
GRI 2-11	Chair of the highest governance body	96
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	26, 27, 96
GRI 2-13	Delegation of responsibility for managing impacts	26
GRI 2-14	Role of the highest governance body in sustainability reporting	26
GRI 2-15	Conflicts of interest	None
GRI 2-17	Collective knowledge of the highest governance body	96
GRI 2-18	Evaluation of the performance of the highest governance body	96
GRI 2-19	Remuneration policies	
GRI 2-20	Process to determine remuneration	101
GRI 2-21	Annual total compensation ratio	
GRI 2-22	Statement on sustainable development strategy	22
GRI 2-23	Policy commitments	73, 103, 104
GRI 2-26	Mechanisms for seeking advice and raising concerns	73, 107
GRI 2-27	Compliance with laws and regulations	37
GRI 2-28	Membership associations	
GRI 2-29	Approach to stakeholder engagement	32
GRI 2-30	Collective bargaining agreements	74

GRI indicator		Page/comment
GRI 3 MATERIAL TOPICS		
GRI 3-1	Process to determine material topics	117
GRI 3-2	List of material topics	
GRI 3-3	Management of material topics	
GRI 202 MARKET PRESENCE		
GRI 202-1	Ratios of standard entry level wage by gender compared to local minimum wage	80
GRI 202-2	Proportion of senior management hired from the local community	Datapack
GRI 203 INDIRECT ECONOMIC IMPACTS		
GRI 203-1	Infrastructure investments and services supported	84
GRI 204 PROCUREMENT PRACTICES		
GRI 204-1	Proportion of spending on local suppliers	110
GRI 205 ANTI-CORRUPTION		
GRI 205-2	Communication and training about anti-corruption policies and procedures	104
GRI 205-3	Confirmed incidents of corruption and actions taken	105
GRI 206 ANTI-COMPETITIVE BEHAVIOUR		
GRI 206-1	Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	106
GRI 302 ENERGY		
GRI 302-1	Energy consumption within the organisation	40, Datapack
GRI 302-3	Energy intensity	
GRI 302-4	Reduction of energy consumption	
GRI 303 WATER AND EFFLUENTS		
GRI 303-1	Interactions with water as a shared resource	44, Datapack
GRI 303-2	Management of water discharge-related impacts	
GRI 303-3	Water withdrawal	
GRI 303-4	Water discharge	
GRI 303-5	Water consumption	
GRI 304 BIODIVERSITY		
GRI 304-2	Significant impacts of activities, products and services on biodiversity	51
GRI 304-3	Habitats protected or restored	
GRI 305 EMISSIONS		
GRI 305-1	Direct (Scope 1) GHG emissions	39, Datapack
GRI 305-2	Energy indirect (Scope 2) GHG emissions	
GRI 305-3	Other indirect (Scope 3) GHG emissions	Not calculated
GRI 305-4	GHG emissions intensity	39, Datapack
GRI 305-7	Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions	49, Datapack

GRI indicator		Page/comment
GRI 306 WASTE		
GRI 306-1	Waste generation and significant waste-related impacts	46, Datapack
GRI 306-2	Management of significant waste-related impacts	
GRI 306-3	Waste generated	
GRI 306-4	Waste diverted from disposal	
GRI 306-5	Waste directed to disposal	
GRI 401 EMPLOYMENT		
GRI 401-1	New employee hires and employee turnover	76, Datapack
GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	81, Datapack
GRI 401-3	Parental leave	Datapack
GRI 403 OCCUPATIONAL HEALTH AND SAFETY		
GRI 403-1	Occupational health and safety management system	60
GRI 403-2	Hazard identification, risk assessment and incident investigation	
GRI 403-3	Occupational health services	62
GRI 403-5	Worker training on occupational health and safety	63
GRI 403-6	Promotion of worker health	66
GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	60, 69
GRI 403-8	Workers covered by an occupational health and safety management system	60
GRI 403-9	Work-related injuries	64
GRI 403-10	Work-related ill health	66
GRI 404 TRAINING AND EDUCATION		
GRI 404-1	Average hours of training per year per employee	77
GRI 404-2	Programmes for upgrading employee skills and transition assistance programmes	
GRI 404-3	Percentage of employees receiving regular performance and career development reviews	
GRI 405 DIVERSITY AND EQUAL OPPORTUNITY		
GRI 405-1	Diversity of governance bodies and employees	75
GRI 405-2	Ratio of basic salary and remuneration of women to men	Datapack
GRI 413 LOCAL COMMUNITIES		
GRI 413-1	Operations with local community engagement, impact assessments and development programmes	84
GRI 413-2	Operations with significant actual and potential negative impacts on local communities	No incidents
GRI 415 PUBLIC POLICY		
GRI 415-1	Political contributions	106

GRI indicator		Page/comment
GRI 417 MARKETING AND LABELLING		
GRI 417-1	Requirements for product and service information and labelling	Information on the sourcing of components of products is not part of the labelling and product information procedure. Information on the disposal of products and its environmental or social impacts; product content, particularly with regard to substances that might produce an environmental or social impact; or on safe use of products or services is not available on product labels, but is provided in product safety data sheets.
GRI 417-2	Incidents of non-compliance concerning product and service information and labelling	112
GRI 417-3	Incidents of non-compliance concerning marketing communications	No incidents, not applicable

Appendix 3

SASB index

Topic/metric		Report section	Page
GENERAL			
RT-CH-000.A	Production by reportable segment	About the Group	16
ENVIRONMENTAL			
Water management			
RT-CH-140a.1	Total water withdrawn, consumed and discharged	Environmental protection	44
Hazardous waste management			
RT-CH-150a.1	Amount of hazardous waste generated and disposed of	Environmental protection	46
Greenhouse gas emissions			
RT-CH-110a.1	Greenhouse gas emissions	Climate change	39
Energy management			
RT-CH-130a.1	Total energy consumed	Climate change	40
Air quality			
RT-CH-120a.1	Total air emissions	Environmental protection	49
SOCIAL			
Workforce health and safety			
RT-CH-320a.1	Total recordable incident rate (TRIR) and fatality rate for direct employees and contract employees	Occupational health and safety	64
RT-CH-320a.2	Description of efforts to assess, monitor and reduce exposure of employees and contract workers to long-term (chronic) health risks	Occupational health and safety	66
Community relations			
RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests	Local communities	83
Safety and environmental stewardship of chemicals			
RT-CH-410b.1	Percentage of products that contain Globally Harmonized System of Classification and Labelling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances	Supply chain	113
GOVERNANCE			
Legal & Regulatory Environment			
RT-CH-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	Key ESG trends Stakeholder relationships	18, 32

Appendix 4

Sustainable development indicators^①

Indicator		Page/comment
1. ENVIRONMENTAL		
1.1	Water intake from all sources	44
1.2	Water consumption within the organisation	
1.3	Share of recycled and reused water	
1.4	Wastewater discharge	Datapack
1.5	Generated waste by hazard class	46
1.6	Waste management by category	
1.7	Air emissions	49
1.8	GHG emissions (Scopes 1 and 2)	39
1.9	Product carbon footprint	Not disclosed
1.10	Emissions intensity per tonne of product	49
1.11	Environmental costs	37
1.12	Renewable and low-carbon energy consumption	40
1.13	Energy consumption within the organisation	
1.14	Share of purchases of secondary raw materials	110
1.15	Environmental offset costs	37
1.16	Environmental fines	
1.17	Environmental incidents	
2. SOCIAL		
2.1	Payroll expenses	80
2.2	Average salary in the organisation vs average salary in the region of presence	
2.3	Average number of employees	Datapack
2.4	Share of employees with disabilities	75
2.5	Employees who acquired work-related disabilities	
2.7	Share of working retirees	Datapack
2.9	Share of employees by gender and age	
2.10	Average salary	80, Datapack
2.11	Occupational health and safety expenditures	69
2.12	Social expenses	81
2.13	Lost Time Injury Frequency Rate (LTIFR), excluding contractor employees	64
2.14	Fatalities among employees	64
2.15	Employee training expenses	81

Indicator		Page/comment
2.16	Average hours of training per year per employee	77, Datapack
2.17	Share of employees covered by the collective agreement	74, Datapack
2.18	Share of personnel employed under labour contracts concluded for an indefinite term	75
2.19	Share of personnel employed under labour contracts concluded for a fixed term	75
2.20	Staff turnover	76
2.21	Expenses on social and charitable efforts in the regions of presence	84
2.22	Social programmes, including charity	
2.23	Healthcare benefits for employees and their families	81
2.26	Employees who received support in difficult situations	81
3. GOVERNANCE		
3.1	ESG policy and/or other strategic documents in this area	22
3.2	Governing body or committee established under the organisation's collegial governing body and responsible for approving and overseeing the implementation of the ESG policy	26
3.4	Total number of directors in the organisation's collegial governing body, including independent directors	96
3.5	Total share of women in management, including in the collegial governing body	75, 96
3.6	Application of ESG principles in the procurement of goods, works and services	110
3.12	Risk management policy, including environmental risks, and/or other documents in this area	27
4. ECONOMIC		
4.1	Revenue	8
4.3	Workforce productivity	
4.6	Share of purchased Russian goods, works and services	110
4.7	Share of goods, works and services purchased from small and medium-sized businesses	
4.8	Share of suppliers that were screened using environmental and social criteria	109
4.9	Sustainable investments, including green investments	Not available

① as per the guidelines of the Russian Ministry of Economic Development.

Contacts

To learn more about this Report and the results of our sustainable development efforts, or to provide your feedback on the Report, please contact Acron.

Please send letters to the following postal address: World Trade Centre, 12 Krasnopresnenskaya Naberezhnaya, 123610 Moscow, Russia. Please mark the envelope '2025 ESG Report'.



Sustainable development

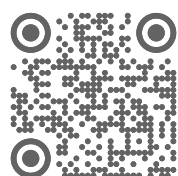
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To read more about Acron Group, please visit the corporate website at <https://www.acron.ru/en/>.



For notes

