

07 Appendix I: Sustainability

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The Fertiglobe Sustainability Report is an extract of the Fertiglobe 2025 Integrated Annual Report. Please refer to the 2025 Annual Report published on www.fertiglobe.com for relevant page and section references.

Fertiglobe
An ADNOC Company

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PRODUCED BY EFC: AL AIN AL SOHKNA - EGYPT
المنتج: الشركة المصرية للأسمدة - العين السخنة

ORIGIN: EGYPT
بلد المنشأ: مصر

تتفهم الشركة لأهمية التنمية والخدمة المجتمعية

Sustainability Report Methodological Note

Reporting Criteria

The sustainability information included in our 2025 Sustainability Report was prepared in accordance with the Global Reporting Initiative (GRI) Standards and ADX Standards (as of June 2025) in compliance with UAE's sustainability reporting requirements. Our disclosures take also into account the Sustainability Accounting Standards Board (SASB), Task Force on Climate Related Financial Disclosures (TCFD) and company developed reporting criteria elaborated in this Methodological Note.

Reporting Boundaries

The scope of the sustainability information reported in our 2025 Annual Report covers Fertiglobe Plc and its subsidiaries (also called the "Group" or "Fertiglobe") for the period from 1 January 2025 to 31 December 2025, unless differently stated. Our disclosures focus on the material topics for Fertiglobe, listed in our double materiality matrix. Fertiglobe structure is set out on pages 44 to 96 of our 2025 Annual Report.

Fertiglobe follows an operational control approach for reporting of sustainability information and as such the organizational boundaries for sustainability reporting include our production plants in UAE, Egypt and Algeria and associated corporate, shared services and site offices. As Fertiglobe's acquisition of Wengfu Australia's distribution assets occurred on October 1st 2025, followed by the establishment of Fertiglobe Australia Pty Ltd to operate them, Fertiglobe Australia quantitative data will be consolidated starting from 2026 sustainability reporting, while qualitative information and key sustainability initiatives are included in the 2025 annual report to provide visibility into its sustainability practices.

Our organizational boundaries for sustainability reporting exclude activities related to warehouses and distribution managed by third parties, as Fertiglobe does not have operational control over them.

De minimis Threshold

As Fertiglobe's GHG emissions inventory matures over time, the basis for exclusion of smaller contributors to the overall emissions inventory will evolve from assumptions to calculations that justify exclusion. Therefore, to prioritize the collection of accurate data for all material sources, key assumptions were made regarding the

materiality of certain source types within the inventory, leading to the exclusion of offices from environmental data related to scope 1 and scope 2 GHG emissions, water and waste. Sources excluded (diesel for generators) remain below the 1% de minimis threshold. Collectively, all de minimis sources are below 2% of the global GHG emissions inventory.

Cautionary Statement

This report contains certain forward looking statements (statements related to the future and not to past events with respect to businesses of Fertiglobe including plans and objectives with respect to these items). These statements can be identified by forward-looking terminology such as 'targets', 'aims', 'plans', 'beliefs', or similar wording or variations of it that refer to future actions, events, results, or outcomes. These forward-looking statements and data presented herein are not guarantees of future performance and Fertiglobe actual performance may differ from those made in or suggested by these forward-looking statements and data.

These forward-looking statements are to be read as qualified statements as they refer to or involve risks and uncertainties related to future expectations or future impact beyond Fertiglobe control. Actual events, results or outcomes may differ materially from how they are stated or implied in these forward-looking statements.

Historical, current and forward-looking sustainability-related statements included in this report are based on evolving standards and methodologies for measuring and reporting sustainability matters. Their inclusion reflects the Company's commitment to transparency and stakeholder engagement but does not imply that such information is considered material to the Company.

Where we mention industry collaboration or partnerships, we do not control and may not always agree with the positions taken by these organizations, but we believe our participation is nonetheless important to have an informed exchange of views on various issues.

Sustainability Report Methodological Note - continued

Recalculation and Restatement Policy

Fertiglobe's sustainability information may need to be restated due to:

- Change in measurement basis
- Structural changes in operations or group structure, including acquisitions and divestments
- Improvement in calculation methodology and in data accuracy (including corrections of historical errors)
- Material changes to non-financial reporting requirements (including conversion factors)

A quantitative test applying a 5% significance threshold is performed and assessed on an aggregated basis. Based on the outcome of this quantitative assessment, Fertiglobe determines whether restatement is required. Any restated sustainability information is explicitly identified throughout the Report.

With specific reference to the structural changes:

- Acquisitions: Entities acquired during the reporting period that do not meet the Group's defined quantitative or qualitative significance thresholds for specific ESG KPIs will be incorporated into the reporting boundary no later than one year from the date operational control is obtained.
- Divestments: For entities divested during the reporting period that do not meet the significance thresholds, ESG KPIs will be reported up to the effective date of disposal, where material.

Significance thresholds are determined in accordance with the Group's materiality assessment methodology and consolidation principles.

External Assurance

External Assurance provider PricewaterhouseCoopers Limited Partnership (ADGM Branch) was engaged as an independent assurance provider to perform a limited assurance engagement over selected sustainability information against the applied internally developed Reporting Criteria that is based on the principles of GRI and

ADX Standards as further disclosed in this Methodological Note. Assured selected sustainability information is marked as (✓) in our sustainability Performance Summary Tables, presented on pages 232 to 249 of this 2025 Annual Report. Reference is also made to the assured selected sustainability information in the Assurance Report of the independent assurance provider. This report has been published on March 6, 2026.

Environmental Data

Energy and GHG Reporting

Fertiglobe measures and reports energy consumption and GHG emissions following the best practices from GHG Protocol Corporate Accounting and Reporting Standard (Revised Edition) on an operational control approach. We continue to refine our control environment to ensure the completeness, consistency and accuracy of our energy consumption and associated GHG emissions data, which include CO₂, CH₄, N₂O related emissions. The broad approach to calculating GHG emissions, which applies to the material emission sources, involves multiplying activity data by each source emission factor.

Scope 1 GHG Emissions

Fertiglobe consumes gas (ton) in its production process, as both feed gas and fuel gas. As gas consumption is directly controlled by Fertiglobe, emissions associated with gas consumptions are reported as Scope 1 emissions. Considering the consumption of gas, the key piece of information we collect is the quantity of gas used. Gas consumption (reported as low heating value (LHV)) is reported based on invoices issued by the third parties. The invoiced gas units are converted into and reported in TJ using appropriate conversion factors, considering properties of gas.

For the purpose of GHG emissions reporting, Fertiglobe considers consistent gas quality for all plants and uses an average emissions factor of 56.5 tCO₂e for each TJ of natural gas. Source: Dutch official document NIE/emissie monitoring: jaarlijkse vaststelling CO₂ - emissiefactor aardgas from December 2019.

Sustainability Report Methodological Note - continued

Scope 1 GHG Emissions (CO₂ to downstream)

CO₂ generated at Fertiglobe's Ammonia plants (upstream plants) is reported as Scope 1 GHG emissions (as CO₂ captured and sent to downstream). This is primarily because CO₂ generated through the natural gas reforming and combustion at the Ammonia plants are Fertiglobe's direct emissions and thus is a directly controlled source. Furthermore, according to the EU ETS methodology, CO₂ emissions to downstream from ammonia plants are also classified as Scope 1 emissions.¹

These emissions are calculated using an emission factor of 0.733 tCO₂e per metric ton of urea produced. The conversion factor of 0.733 for calculating CO₂ sent to downstream for Urea production is driven from the stoichiometric relationship in the urea synthesis process, considering that this CO₂ is becoming part of the product (Urea).

Scope 2 GHG emissions

This set of emissions (tCO₂e / million tCO₂e) reflect Fertiglobe electricity consumption, given that no heat, steam, or cooling has been purchased or acquired during the reporting period. For reporting energy and calculating Scope 2 emissions, electricity consumption is recorded based upon third party invoices.

Scope 2 Location Based Emissions reflect the average emissions intensity of grids on which energy consumption occurs. For 2025 data, Fertiglobe has considered the International Energy Agency's (IEA) 2023 emission factors for each location, as follows:

- **Algeria:** 0.5099 kgCO₂e / kWh
- **Egypt:** 0.4019 kgCO₂e / kWh
- **UAE:** 0.4741 kgCO₂e / kWh

Scope 2 GHG emissions (market-based) reflect emissions from electricity that companies purposefully chose, as per GHG protocol. Emission factors are derived from contractual instruments (e.g. iRECs), reflecting the source of the electricity being renewable.

The selection of iRECs and amounts to be purchased are based on the assessment of Fertiglobe's GHG emissions intensity profile on annual basis. For the purpose of calculating Scope-2 emissions following a market-based approach, Fertiglobe either takes into consideration the iREC redemption certificates or in cases where such certificates are in the process of being purchased, management considers the contractual instruments demonstrating its commitments to offset specific amount of electricity through iRECs.

Contractual instruments include signed contracts.

The amount of electricity against which iRECs are purchased or committed are multiplied by 0 and hence the resultant emissions are reported as 0. Scope 2 Market Based emissions, therefore, are reported as residual emissions, after netting off the iRECs purchased.

Total renewable electricity consumption (purchased)

This KPI (TJ) reflects the total electricity for which iRECs are purchased.

Total GHG emission – GHG protocol (scope 1+2)

Reported as total Scope 1 and Scope 2 emissions excluding the CO₂ sent to downstream.

Total GHG emissions – EU ETS (scope 1+2+downstream)

Reported as total Scope 1 and Scope 2 emissions including the CO₂ sent to downstream.

GHG intensity

GHG intensity expresses the GHG emissions (gross Scope 1 and Scope 2 emissions) per unit mass of Nitrogen contained in produced ammonia and urea, considering all potential sources of GHG emissions within Fertiglobe's organizational boundaries. GHG intensity is calculated and reported as two separate KPIs, as set out below.

¹ Due to participation in The Oil & Gas Methane Partnership and separate regulatory reporting requirements, Fertil calculates and reports CH₄ separately and does not consider it in CO₂e calculation for CO₂ sent to downstream.

Sustainability Report Methodological Note - continued

GHG emissions intensity (scope 1+2+downstream): total Scope 1 and Scope 2 emissions including the CO₂ captured and sent to downstream divided by total production in nutrient tons.

GHG emissions intensity (scope 1+2): total Scope 1 and Scope 2 emissions excluding the CO₂ captured and sent to downstream divided by total production in nutrient tons.

Scope 3 GHG emissions

Scope 3 category 1 – Purchased goods and services: cradle to gate upstream emissions associated to Fertiglobe's natural gas purchased and to finished nitrogen products purchased for processing and trade.

Scope 3 category 2 – Capital goods: upstream emissions associated with the production of capital goods that have been purchased within the reporting period. Capital goods are those that are treated as fixed assets or as property, plant and equipment.

Scope 3 category 3 – Fuel-and-energy-related activities (not included in Scope 1 or 2 emissions): Upstream emissions associated to the production, transportation and distribution of electricity and natural gas used as fuel by Fertiglobe. These emissions are not included in Scope 2.

Scope 3 category 4 – Upstream transportation and distribution: emissions associated with the fuel use for inbound logistics of supplied products to Fertiglobe. This category includes emissions from outbound logistics where Fertiglobe pays transportation.

Scope 3 category 5 – Waste generated in operations: emissions from third-party disposal and treatment of waste generated by Fertiglobe's owned or controlled operations.

Scope 3 category 6 – Business travel: Corporate business travel data was sourced from Fertiglobe procurement system.

Scope 3 category 7 – Employee commuting: Emissions arising from the transportation of Fertiglobe employees between their homes and their worksites. These include emissions from: automobile travel, bus travel, rail travel, air travel and other modes including subway, bicycling and walking. Emissions are estimated based on average economic data for different countries.

Scope 3 category 8 – Upstream leased assets: Emissions associated to the operation of assets leased by Fertiglobe during the reporting year, not included in our scope 1 and scope 2 emissions.

Scope 3 category 9 – Downstream transportation and distribution: emissions from transportation and distribution of products sold by the reporting company in the reporting year between the reporting company's operations and the end consumer (if not paid for by the reporting company), in vehicles and facilities not owned or controlled by the reporting company.

Scope 3 category 10 – Processing of sold products: Emissions associated with the processing of sold products are related to the processing of Fertiglobe products sold as intermediate industrial products.

Scope 3 category 11 – Use of sold products: Emissions associated with the direct and indirect emissions resulting from the use/application of products sold by Fertiglobe. Emissions of use of sold product for N products are associated to N₂O (direct and indirect) emitted when the fertilizer is applied on the soil. Only emissions for products used directly are assumed here.

Scope 3 category 12 – End of life treatment of sold products: calculated for products used in industrial applications. The emission factor varies depending on the management practice (landfilling, incineration, recycling or mismanagement).

1. Due to participation in The Oil & Gas Methane Partnership and separate regulatory reporting requirements, Fertil calculates and reports CH₄ separately and does not consider it in CO₂e calculation for CO₂ sent to downstream.

Sustainability Report Methodological Note - continued

Scope 3 category 13 – Downstream leased assets: Excluded, as this category has been deemed as not material.

Scope 3 category 14 – Franchises: We do not have any franchisees thus this category does not apply to our business.

Scope 3 category 15 – Investments: Excluded as emissions associated to Fertiglobe investments have been excluded for reporting.

Total Energy Consumption

Total energy consumption is the sum of total gas consumption and total electricity consumption, the latter includes both renewable and non-renewable sources, for both our Ammonia and Urea production plants.

Energy Intensity Ratio (Ammonia)

Energy intensity is reported only for ammonia plants, thus the ratio is calculated by dividing energy consumption for the ammonia production by the ammonia production in metric tons.

Energy Intensity Ratio

Energy intensity is calculated by dividing total energy consumption by the total production expressed in nutrient tons.

Water

All the water withdrawn and discharged is defined as “other water”, as it has more than 1,000 mg/L of total dissolved solids.

Our Assets in the UAE (Fertil) use seawater in a once-through arrangement for cooling a closed loop cooling water system that then handles the main heat removal from the process. With this configuration, withdrawn seawater is returned to source, hence the seawater net consumption is zero. The closed cooling water system requires minimal make up.

Total Water Withdrawal

Water withdrawal is the sum of all water drawn into the boundaries of the site from all sources for any use over the course of the reporting period.

Water withdrawal is the sum of all water drawn into the boundaries of the site from all sources for any use over the course of the reporting period. Fertiglobe primarily uses sea water and groundwater to meet its water demand. The water is purchased from third-party water suppliers. Seawater is main source of water for our operations in UAE and Algeria, while groundwater is used in Egypt. Fertiglobe uses third-party invoices and meter data to report on water withdrawal in million-meter cubes (Mm³).

Total Water Discharged

Water discharge is the sum of effluents and other water leaving the boundaries of the site and released to surface water, groundwater, or third parties.

Water discharge is monitored and reported through meter readings or estimated based on the operational efficiency and design of the reverse osmosis plants and on-site fit for purpose sea water desalination plant. Each plant has a different discharge method, including use of evaporation ponds, discharge to sea or deep-water wells and on-site use.

Total Water Consumption

It is the amount of water drawn into the boundaries of the sites and not discharged back to the water environment or a third party. Water Stored reflects the value of water stored as of the end of the reporting period, it does not reflect the water storage tank capacity. Water may be stored for different purposes, e.g. emergency.

Water Consumption Intensity

Water intensity is calculated based on total water consumption divided by total production in nutrient tons.

Sustainability Report Methodological Note - continued

Water Withdrawn, Discharged and Consumed in Regions with High or Extremely High Baseline Water Stress

Fertiglobe's production sites (Fertil in UAE, EBIC and EFC in Egypt and Sorfert in Algeria) are all located in areas considered to be facing extremely high-water stress (term used to describe the situation where water scarcity becomes a significant concern based on the Aqueduct Water Risk Atlas). As such, we classify our water withdrawal, discharge and consumption in regions with High or Extremely High Baseline Water Stress.

Waste

All weights are expressed in metric tons. Waste data is based on local OpCo registers and classified based on waste category and disposal type. Waste data reflects only waste managed off-site.

Social Data

Total Employees

This term indicates active employees of the Group as of 31 December 2025, working in any of the legal entities. 2025 data has been enhanced and also smaller entities have been taken into account for the human capital KPIs. We report total number of employees as total and per gender.

Contractors

Contractors are those supplying labor to Fertiglobe and workers provided by third parties primarily engaged in activities in our OpCos. The total number of contractors may vary depending on specific needs of each OpCo, which may need further support in activities such as maintenance, bagging and cleaning.

Employees Professional Categories

Top Management and Senior Leadership positions are defined as one and two levels below COO (Corporate level) and CEO (OpCos level). Employees at mid-level positions are defined as all roles one level below Top Management positions. Employees in staff level positions are defined as all the other organizational positions below employees at mid-level positions.

Total Number of Employees Turnover

Employee turnover represents the total number of employees who left Fertiglobe Group voluntarily or due to dismissal, retirement, or death in service during the reporting period. Employee turnover includes all employment contract types (Permanent, Temporary, Full time and Part Time). Trainees who have been converted to direct hires or permanent roles, are not counted into terminations or new joiners. We report total number of employees turnover as total and per gender.

Employees Hires represents the total number of employees who joined Fertiglobe Group during the reporting period. Trainees are not considered new joiners. The denominator of the employee turnover and hires rates is the total headcount as of 31 December 2025.

To calculate and report employee turnover and headcount (total and per gender), Fertiglobe uses their HR system. Corporate office, production plants and other offices and shared services have separate HR systems. HR Business partners for each site / office are responsible to share HR data, including new joiners, leavers, headcount, per gender with the Fertiglobe HQ HR team. Fertiglobe follows a four-eye principle, where at each site / office, data is prepared by HR officer and reviewed by supervisor and HR business partner, before it is shared with the HQ.

Fertiglobe's HQ HR team is responsible for compiling the group-wide data, which is used for annual reporting.

Employee Compensation

Total compensation includes:

- Base salary: guaranteed, short-term and non- variable cash remuneration
- Benefits in cash remuneration, which is the sum of the base salary and cash allowances, bonuses, commissions, cash profit-sharing and other forms of variable cash payment
- Direct compensation, which is the sum of total cash compensation and total fair value of all annual long-term incentives

Sustainability Report Methodological Note - continued

Health, Safety and Wellbeing

Occupational safety and health indicators are calculated both for employees and contractors and follow the US-OSHA definitions. As per OSHA requirements, commute to and from work are excluded from health, safety and wellbeing reporting boundary.

Fatalities, Lost Time Injury Rate and Total Recordable Injury Rate are reported monthly by Fertiglobe plants and corporates / shared services teams. The data are collected, verified and validated monthly by internal controls as per Fertiglobe HSE Management System Manual and Standard for Incident Reporting Classification and Investigation. Note that 2023 and 2024 figures have been revised to reflect the new standard unit used by the Group (1,000,000 man-hours instead of 200,000), with no change on the underlying figures.

Fatality (result of work-related injury)

This KPI expresses the absolute number, for employees and contractors of a loss of life or death resulting from a work-related incident or exposure.

Process Safety Event

A Process Safety Incident is an unplanned or uncontrolled release of any material, including non-toxic and non-flammable materials, from a process that meets the Tier 1 or Tier 2 severity thresholds inline with the API RP 754 "Process Safety Performance Indicators for the Refining and Petrochemical Industries".

Total Recordable Injuries Rate

Fertiglobe defines recordable injuries in line with OSHA's requirements, as injury or illness to be recordable if it results in any of the following: days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness.

Total recordable injury rate is calculated by following formula:

$$\text{Number of Total Recordable Injuries + illnesses} \times 1,000,000 \text{ man-hours worked} / (\text{Company Employees and contractors Man-hours worked}).$$

Total Lost Time Injury Rate

This KPI is defined as an injury resulting in missing one full work shift. Lost time injury rate is calculated by following formula:

$$\text{Number of lost time injuries} \times 1,000,000 \text{ man-hours worked} / (\text{Company Employees and contractors Man-hours worked}).$$

To calculate separate KPI for employees and contractors, the numerator and denominator are taken only for employees and contractors separately.

Governance Data

Confirmed Incidents of Corruption

Fertiglobe reports information on incidents of corruption during the reporting period to provide transparency on the incidents relating to corruption and the related outcomes.

Fertiglobe has a well-developed antibribery and corruption policy. This policy describes Fertiglobe's system and process to prevent and detect, investigate and respond to allegations or incidents relating to corruption and bribery including the related training to provide transparency on the key procedures to prevent, detect and address allegations about corruption and bribery. This includes the training provided to own workers and/or information provided internally or to contractors / suppliers.

Sustainability Report Methodological Note - continued

Fertiglobe has a centralized Compliance team, which works together with plants, site offices and other shared services and corporate offices to implement Fertiglobe's policies.

Fertiglobe has deployed a company-wide incident reporting system. The system is used to register, record, investigate and report all incidents related to corruption. The system allows any employee to raise a corruption related incident.

An independent investigation team is formed and charged responsibility for running an independent investigation. The results of the investigation are shared with the Compliance Committee. The case is "confirmed" once the results of the investigation confirms a corruption incident and is accepted by the Committee.

Substantiated Incidents of Discrimination

Fertiglobe has developed various policies to support ethical business practices within the organization. These include, but not limited to, Code of Conduct policy, Human Rights Policy, Diversity and Inclusion Policy and Whistleblower Policy. The policies are shared with employees during induction. All the employees have access to these policies through company intranet.

Incidents related to discrimination follow same systems as corruption, detailed above. Each complaint raised undergoes an independent investigation. Based on the outcomes of the investigations and discussions at Compliance Committee level, either a complaint is "substantiated" and an incident is recorded, or the complaint is disposed. In the event of a confirmed corruption case, corrective actions would include disciplinary measures, process improvements and policy updates. Effectiveness would be measured through follow-up audits and monitoring.

Total Production

Fertiglobe produces Nitrogen based fertilizers Urea, through its 4 plants located across the region, as set out on pages 36 to 37 of our 2025 Annual Report.

Urea is a nitrogen-based fertilizer and it is produced from ammonia manufactured in upstream ammonia plants through using natural gas as feed combined with nitrogen extracted from air. Ammonia and the CO₂ generated during the process of ammonia production are captured and sent to downstream urea plants (urea plants) for urea production.

Fertiglobe reports its total production in terms of Nitrogen (N) content on ammonia considering Nitrogen is the key nutrient for plants in fertilizers. The unit of measure shown will be nutrient N ton, abbreviated as N-ton.

Ammonia production is measured on real-time basis in the ammonia production plants. An industry standard factor is used to calculate total Nitrogen content of Ammonia which is sent to downstream plants.



Stakeholder Engagement

Engaging Stakeholders to Drive Shared Value

In 2025, we reinforced our work with state governments, partners and authorities across the regions where we operate to help advance our business objectives and facilitate the transition to low-carbon energy, with a particular focus on the decarbonization projects being developed in line with our sustainability strategy. In the UAE, the EU and Egypt, our ongoing discussions with relevant government entities include advocating

for required regulations and removal of obstacles in the service of accelerating decarbonization pathways. Additionally, engagement with customers, industry associations and competent governmental authorities has been key for our alignment and understanding of the rapidly emerging developments on the global level, serving Fertiglobe's strategy development.



DEF Regulation Advocacy in the UAE*

Fertiglobe is engaging with key governmental bodies to establish a regulatory framework that supports its DEF production. Fertiglobe's plants in the UAE and Egypt are equipped with advanced DEF production technologies, with Fertit's plant primarily serving local demand and EFC in Egypt conducting trial shipments.



Participation in EU Low-Carbon Delegated Regulation Public Consultation

Fertiglobe participated in the EU Delegated Act on the GHG methodology for EU compliant low-carbon fuels.

* Aligned with the Paris Agreement

Stakeholder Engagement - continued

Key Memberships and Alliances

To advance existing and new efforts to transform the food system and accelerate the global energy transition, Fertiglobe is an active member and supporter of several organizations.



Fertiglobe is an active participant of the **International Fertilizer Association (IFA)**, with Ahmed El-Hoshy, CEO of Fertiglobe, on the IFA Board of Directors and Hesham Yehia, Sustainability Director of Fertiglobe, part of the IFA Sustainability Committee. We participate in and contribute to the agendas of multiple committees, such as the Sustainability, Science and Agronomy and Communications committees. Through IFA, in 2024, we became a new leading member of the project "Enhanced efficiency fertilizers to reduce Scope 3 emissions associated with fertilizer use – an industry program for GHG reduction".

During the year, we also took part in the 2025 IFA Safety Performance Report, compiling global health and safety data from fertilizer producers worldwide, highlights continued improvements in injury rates and reinforces the industry's long-term commitment to safety leadership, transparency and continuous improvement through shared data, best practices and capacity building. We also participated in various IFA initiatives such as the Decarbonization Working Group, the Fertilizer Industry Decarbonization Initiative (FIDI) and participating in the development of industry-led methodologies for calculating GHG impact of downstream fertilizer use and the use of nitrification inhibitors.

In 2025, Fertiglobe also took part into the NextGen Safety Project, a 14 months initiative aiming at Significantly improve Occupational Health & Safety (OHS) performance across the global fertilizer sector by leveraging artificial intelligence (AI) and digital technologies.



Fertiglobe is an active member of the **Arab Fertilizers Association (AFA)**. In 2025, Fertiglobe continued contributing to creating a Low-Carbon Pathway (LCP) and Action Plan for Egypt's fertilizer industry, collaborating with governmental bodies, the Federation of Egyptian Industries (FEI), the International Fertilizer Association (IFA), the Arab Fertilizer Association (AFA), investors and international organizations. Our employees are also actively part of AFA as members of different committees, such as the Economic, Agricultural and Technical committees and as members of the Board.



Fertiglobe is a member of the **United Nations Global Compact (UNGC)**, a global platform for business and non-business entities to proactively network and engage in areas of human rights, labor, environment and anti-corruption. In 2024, we participated in the UNGC Climate Ambition Accelerator Program, aiming to equip companies with knowledge and skills needed for setting science-based emissions reduction targets aligned with the 1.5oC pathway.



Fertiglobe is a member of the **Gulf Petrochemicals and Chemicals Association (GPCA)**, which represents the downstream hydrocarbon industry in the Arabian Gulf. The association supports the region's petrochemical and chemical industry through advocacy, networking and thought leadership initiatives that help member companies connect, share and advance knowledge; contribute to international dialogue; and become prime influencers in shaping the future of the global petrochemicals industry.



Our CEO, Ahmed El-Hoshy, also takes part in global climate initiatives as a member of the **Bloomberg New Economy Climate Technology Coalition**, a steering member of the Hydrogen Council and a part of the Ammonia Energy Association, leading Fertiglobe in advancing its commitment to sustainability through the development of more efficient products and the implementation of practical, future-proof growth strategies. In 2025, the CEO also took part in the Gastech Exhibition & Conference, contributing to a dynamic panel discussion focused on building a robust hydrogen economy through coordinated infrastructure investment.

Stakeholder Engagement - continued

Overview of the Engagement with each stakeholder group

The table below highlights our engagement with each stakeholder group, enabling us to better integrate sustainability into our business while aligning with stakeholder needs. It also allows us to incorporate our sustainability priorities into their perspectives.

Stakeholders	Our Approach	Engagement
Employees	We engage employees in our sustainability through several channels	<ul style="list-style-type: none"> Internal sessions to determine the materiality of sustainability topics involving investor relations, sustainability, compliance, finance, human capital, manufacturing, HSE, procurement and local teams New hires interviews and employee training Diversity and inclusion workshops on inappropriate workplace behavior E-learning compliance trainings covering code of conduct, diversity and inclusion, conflicts of interest, global workplace harassment, anti-bribery, anti-corruption and data privacy topics Installed D&I focus groups and established a SteerCo, with representatives from all operating companies and head offices, to collect ideas to further accelerate our D&I Roadmap
Customers	We stay in regular contact with our customers to identify opportunities to collaborate on sustainability topics and the selling of green products	<ul style="list-style-type: none"> Customer letters, direct communication by the commercial leadership team, participation in industry events, proactive supply chain management and product information and safety sheets published on our website
Investors	We interact with our investors on a regular basis to address ESG topics (e.g. project, health and safety)	<ul style="list-style-type: none"> Investor meetings and conferences, conference calls with investors following the publication of results, press releases and annual general meetings
Communities	We maintain mutually beneficial relationships with the communities where we operate	<ul style="list-style-type: none"> Engagement with local community groups and non-profits Local talent recruitment
Suppliers	We stay in regular contact with our suppliers and we maintain a Business Partner Code of Conduct that outlines our expectations toward our suppliers	<ul style="list-style-type: none"> Organizing tenders and running meetings and interviews with shortlisted vendors to finalize selections
Industry Bodies	We are an active member of several industry associations where we work with our peers to aim to sustainably improve global standards and engage in discussions on the key global challenges for the sector	<ul style="list-style-type: none"> Bilateral meetings with elected officials and representatives of the executive branches of national and regional governments and meetings with local market authorities
Governments	We maintain relationships with state governments, authorities and agencies in we operate to strive to advance our business objectives, ensure compliance with regulations and engage and foster collaborations on sustainability-related topics	<ul style="list-style-type: none"> Meetings on sustainability-related initiatives and attending/participating in events Providing feedback and comments to legislative processes through requests for comments and public consultation

Material Topics Description and SDG Correlation

Material Topics	Description	Upstream	Direct Operations	Downstream	SDGs
Responsible Products and Innovation	Developing and promoting products with the aim to minimize impacts and dependencies on the environment, including impacts on climate change, water and soil pollution and biodiversity and ecosystems and maximize the impacts on society by taking measures to prevent health and safety issues. We support measures to improve nutrient use efficiency during the usage of fertilizers and develop low-carbon and sustainable products to foster the decarbonization of downstream industries.			●	    
Climate Change Action	Fuels and electricity used in own operations result in GHG emissions from our plants and upstream supply chain (e.g., natural gas extraction and transport), leading to long-term changes in the Earth's climate and impacts on biodiversity. To mitigate these impacts, it is essential to reduce our energy consumption and Scope 1 and 2 GHG emissions, which represent also opportunities in terms of resource efficiency, sourcing of renewable sources and new projects in the low-carbon and renewable ammonia space.	●	●		 
Health, Safety and Wellbeing	Promoting a healthy and safe working environment that protects the physical and mental wellbeing of our employees.		●	●	
Water in our Operations	The impact and dependencies of our operations on freshwater and marine water availability, quality and distribution. In order to mitigate risks, minimize impacts and adapt to the changing environment: we are focused on improving our water efficiency over time, avoiding freshwater withdrawal in our industrial sites and ensuring safe water discharge.	●	●	●	
Employee Engagement, Talent and Development of our own Workforce	Attracting, retaining and developing talents through policies and practices aimed at ensuring employees' professional growth, learning and development opportunities and engagement. We foster the creation and maintenance of a healthy, inclusive and forward-thinking working environment.		●		
Ethical and Transparent Governance	Policies and practices to ensure business is based on values and principles that promote ethical behavior and decision-making, protect data, mitigate financial risks and enable speaking up, contributing positively to the economy and meeting stakeholder expectations.	●	●	●	

Material Topics Description and SDG Correlation - continued

Material Topics	Description	Upstream	Direct Operations	Downstream	SDGs
Diversity and Inclusion in our own Workforce	Building an inclusive and diverse working environment and ensuring fair treatment and equal opportunities for all employees.		●		 
Human and Labor Rights	Upholding and promoting internationally recognized rights and freedoms of employees in our own workforce and all who work across the supply chain.	●	●		
Resource Use and Circular Economy	We still rely on fossil fuels for most of our production. To improve our environmental impacts, we are looking for ways to use renewable and recycled feedstocks in our production at scale. We minimize waste and ensure compliance in our operations and safe disposal of hazardous waste and we support measures to improve nutrient use efficiency during the usage of fertilizers.	●	●		
Non-GHG Pollution in our Operations	Pollutants from manufacturing other than GHG emissions, including NO _x , SO _x and VOC emissions, pollution of soils, substances of concern and harmful substances that impact human health and the environment. We take measures to upgrade and invest in our production plants to limit any impacts on our neighbors and the environment.		●		
Local Community Engagement	Establishing and maintaining mutually beneficial relationships with the communities through community projects and local procurement practices.	●		●	

Sustainability Performance Summary¹

The tables below present our sustainability performance over the past three years.

Disclosure	UoM	2023	2024	2025	Reference
Environment					
Energy					
Electricity					
Total Non-Renewable Electricity Consumption (purchased)	TJ	895	983	832	GRI 302-1
(✓) Total Renewable Electricity Consumption (purchased) ²	TJ	1,544	1,657	1,207	GRI 302-1
Total Electricity Consumption	TJ	2,439	2,640	2,039	GRI 302-1, ADX E4
Percentage of Renewable Electricity Consumed	%	63%	63%	59%	ADX E6.1, RT-CH-130a.1
Percentage of Non-Renewable Electricity Consumed	%	37%	37%	41%	ADX E6.1
Fuel					
Percentage of Non-Renewable Fuel Consumed	%	100%	100%	100%	ADX E6.1, RT-CH-130a.1
Total Energy Consumption					
(✓) Total Energy Consumption	TJ	161,691	158,482	160,477	GRI 302-1, RT-CH-130a.1
Total Energy Consumption For Ammonia Production	TJ	140,946	137,906	138,770	GRI 302-1, RT-CH-130a.1
Total Production					
(✓) Total Production	Million N-ton	3.1	3.0	3.0	GRI 302-3, ADX E4, RT-CH-000.A
Total Energy Intensity Ratio					
Energy Intensity Ratio (ammonia)	GJ/ton gross product ammonia	37.37	37.64	37.52	GRI 302-3, ADX E5.1
(✓) Energy Intensity Ratio³	GJ/N-ton	52.1	52.5	52.7	GRI 302-3, ADX E5.1

Indicators marked with the checkmark icon (✓) were subject to a limited assurance engagement for the year ending December 31, 2025 by PricewaterhouseCoopers (PwC).

1. Fertiglobe Australia sustainability-related quantitative data is excluded from the 2025 reporting scope. Refer to the Sustainability Report Methodological Note for details.

2. At the time of publishing this Annual Report, Fertiglobe has committed to purchase iRECs equal to 83,000 MWh in Egypt from a third-party supplier through direct agreement commitments by the supplier who is the owner/operator of the renewable energy generation facility. The contractual terms are agreed between Fertiglobe and supplier, and issuance of iRECs are currently under administrative process.

3. The unit of measure in the 2024 Annual Report is corrected from "GJ/ Million N-ton" to "GJ/N-ton", without any change in the underlying figures.

Sustainability Performance Summary - continued

Disclosure	UoM	2023	2024	2025	Reference
Environment					
GHG Emissions					
GHG Emissions Breakdown					
(✓) Scope 1 GHG Emissions	Million ton CO ₂ e	5.58	5.59	5.78	GRI 305-1, ADX E7.1
(✓) Scope 2 GHG Emissions (market-based) ⁴	Million ton CO ₂ e	0.13	0.14	0.10	GRI 305-2, ADX E7.2
(✓) Scope 1 GHG Emissions (CO ₂ to downstream) ⁵	Million ton CO ₂ e	3.43	3.23	3.18	GRI 305-3, ADX E7.3
Scope 3 GHG Emissions	Million ton CO ₂ e	18.07	19.97	24.93	GRI 305-3, ADX E7.3
Scope 3 GHG Emissions - Upstream	Million ton CO ₂ e	3.4	3.44	4.00	
Scope 3 GHG Emissions - Downstream	Million ton CO ₂ e	14.67	16.53	20.93	
Scope 1 Emissions Covered Under Emissions-Limiting Regulations	% (Scope 1 - Direct)	0%	0%	0%	RT-CH-110a.1
Total GHG Emissions					
(✓) Total GHG Emissions – GHG Protocol (scope 1+2)	Million ton CO ₂ e	5.70	5.73	5.88	
(✓) Total GHG Emissions – EU ETS (scope 1+2+downstream) ⁵	Million ton CO ₂ e	9.13	8.96	9.06	
GHG Emissions Intensity					
(✓) GHG Emissions Intensity Ratio (scope 1+2)	Million ton CO ₂ e / Million N-ton	1.84	1.90	1.93	GRI 305-4, ADX E8.1
(✓) GHG Emissions Intensity Ratio (scope 1+2+downstream) ⁵	Million ton CO ₂ e / Million N-ton	2.94	2.97	2.97	GRI 305-4, ADX E8.1

Indicators marked with the checkmark icon (✓) were subject to a limited assurance engagement for the year ending December 31, 2025 by PricewaterhouseCoopers (PwC).

4. The Scope 2 emissions are market based. Our Scope 2 location based emission are equal to 0.34 Mt CO₂e for 2024 and 0.25 Mt CO₂e for 2025. The difference between market and location based Scope 2 emissions is due to the purchase of I-Recs in UAE and Egypt. Scope 2 emission reduction in 2025 reflects Algeria reduced reliance on external electricity grid. Please reference the Methodological Note for additional information.

5. The 2024 data have been restated to ensure completeness of emission sources. One component pertaining to scope 1 GHG Emission (CO₂ to downstream) was not captured during a reporting system change, which consequently affected also the Total GHG Emissions – EU ETS and the GHG Emissions Intensity Ratio (scope 1+2+downstream). This matter did not affect periods prior to 2024. The data collection process has since been strengthened to ensure full completeness going forward. Although the variance remains below the defined materiality threshold, management has decided to restate the figures to ensure full transparency and comparability. Previously disclosed values:

- Scope 1 GHG Emissions (CO₂ to downstream): 3.07 Million ton CO₂e
- Total GHG Emissions – EU ETS (scope 1+2+downstream): 8.79 Million ton CO₂e
- GHG Emissions Intensity Ratio (scope 1+2+downstream): 2.91 tCO₂e per N-ton (Scope 1, Scope 2 and CO₂ to downstream production emissions).

Sustainability Performance Summary - continued

Disclosure	UoM	2023	2024	2025	Reference
Environment					
Non-GHG Emissions					
NO _x	Ton	2,313	1,986	1,920	GRI 305-7, RT-CH-120a.1
SO _x	Ton	32	35	38	GRI 305-7, RT-CH-120a.1
Total Volatile Organic Compounds (VOC)	Ton	173	164	158	GRI 305-7, RT-CH-120a.1
Total Non-GHG Emissions	Ton	2,518	2,185	2,116	ADX E8.2
Total Non-GHG Intensity Ratio	Ton/k N-ton	0.81	0.72	0.69	ADX E8.2
Waste Reused, Recycled or Recovered⁶					
Hazardous Waste Reused, Recycled or Recovered	K-ton	0.75	0.72	0.34	GRI 306-3, ADX E3.1 RT-CH-150a.1
Hazardous Waste Treated or Disposed of	K-ton	0.69	0.65	1.27	GRI 306-3, RT-CH-150a.1
Non-Hazardous Waste Reused, Recycled or Recovered	K-ton	0.31	1.03	0.60	GRI 306-3, ADX E3.1
Non-Hazardous Waste Treated or Disposed of	K-ton	1.23	1.90	1.78	GRI 306-3
Total	K-ton	2.98	4.31	3.99	GRI 306-3

6. ADX E3.2: As of 2025, we expanded our waste data collection, including also hazardous and non-hazardous waste by main categories.

Hazardous Waste in 2025 equals to 1,610.77 ton and it includes Battery Waste (13.28 ton), Biomedical Waste (0.05 ton), Catalysts (299.32 ton), Chemicals (97.81 ton), Contaminated Waste (22.65 ton), ETP Sludge (943.02 ton), E-waste (5.94 ton), Filters (2.28 ton), Insulation Material (27.03 ton), Plastic (19.48 ton), Used Oils (134.57 ton), Other Waste (45.34 ton).

Non-Hazardous Waste in 2025 equals to 2,380.13 ton and it includes Gas Cylinders (0.45 ton), Construction/Demolition Waste (1298.81 ton), Metallic Waste (261.52 ton), Office Waste (367.48 ton), Packaging (134.44 ton), Tires (0.19 ton), Other (317.24 ton).

Sustainability Performance Summary - continued

Disclosure	UoM	2023	2024	2025	Reference
Environment					
Water					
Water Withdrawal					
(✓) Groundwater - Other Water	Million m ³	10.16	9.36	7.68	GRI 303-3, RT-CH-140a.1
(✓) Seawater - Other Water	Million m ³	40.74	38.72	50.39	GRI 303-3, RT-CH-140a.1
(✓) Third-Party - Freshwater	Million m ³	0	0	0	GRI 303-3, RT-CH-140a.1
(✓) Third-Party - Other Water	Million m ³	11.16	11.09	11.20	GRI 303-3, RT-CH-140a.1
(✓) Total Water Withdrawal	Million m³	62.06	59.17	69.27	GRI 303-3, RT-CH-140a.1
Of which Water Stored	Million m ³	0.51	0.50	0.15	GRI 303-5
(✓) Water Withdrawn in Regions With High or Extremely High Baseline Water Stress	%	100%	100%	100%	GRI 303-3, RT-CH-140a.1
Water Discharge					
(✓) Groundwater - Other Water	Million m ³	3.25	3.38	5.65	GRI 303-4, RT-CH-140a.1
(✓) Seawater - Other Water	Million m ³	31.01	29.02	37.10	GRI 303-4, RT-CH-140a.1
(✓) Third-Party - Other Water	Million m ³	0.72	0.89	1.69	GRI 303-4, RT-CH-140a.1
(✓) Total Water Discharge	Million m³	34.98	33.29	44.44	GRI 303-4, RT-CH-140a.1
(✓) Water Discharged in Regions With High or Extremely High Baseline Water Stress	%	100%	100%	100%	GRI 303-4, RT-CH-140a.1

Indicators marked with the checkmark icon (✓) were subject to a limited assurance engagement for the year ending December 31, 2025 by PricewaterhouseCoopers (PwC).

Sustainability Performance Summary - continued

Disclosure	UoM	2023	2024	2025	Reference
Environment					
Water Consumption, Water Stored, Water Reclaimed and Recycled					
(✓) Total Water Consumption	Million m ³	27.08	25.88	24.83	GRI 303-5, ADX E2.1, RT-CH-140a.1
Water Reclaimed, Reused/Recycled	Million m ³	1.58	1.81	1.97	ADX E2.2
(✓) Water Consumed in Regions With High or Extremely High Baseline Water Stress	%	100%	100%	100%	GRI 303-5, RT-CH-140a.1
Non-Compliance					
Water-Related Permit Exceedances	#	0	0	0	SASB RT-CH-140a.2.
Number of Incidents of Non-Compliance with Water Discharge Limits	#	0	0	0	GRI 303-4
Water Intensity					
(✓) Water Consumption Intensity	Million m ³ /Million N-ton	8.72	8.58	8.14	

Indicators marked with the checkmark icon (✓) were subject to a limited assurance engagement for the year ending December 31, 2025 by PricewaterhouseCoopers (PwC).

Sustainability Performance Summary - continued

Disclosure	UoM	2023	2024	2025	Reference
Health and Safety⁷					
Health and Safety - Employees					
% of Employees Who are Covered by the Occupational Health and Safety Management System	%	100%	100%	100%	GRI 403-8
Total Recordable Injuries (TRI)	#	2	1	0	GRI 403-9
(✓) Total Recordable Injury Rate (TRIR) ⁷	Per 1,000,000 hours worked	0.42	0.21	0	GRI 403-9, RT-CH-320a.1
Total High-Consequence Work-Related Injuries	#	0	0	0	GRI 403-9
Rate of High-Consequence Work-Related Injuries (Excluding Fatalities) ⁷	Per 1,000,000 hours worked	0	0	0	GRI 403-9
(✓) Lost Time Injuries Rate (LTIR) ⁷	Per 1,000,000 hours worked	0.42	0.21	0	
(✓) Fatality (Result of Work-Related Injury)	#	0	0	0	GRI 403-9, RT-CH-320a.1
Rate of Fatalities as a Result of Work-Related Injury ⁷	Per 1,000,000 hours worked	0	0	0	GRI 403-9
Health and Safety - Contractors					
% of Non-Employees Who are Covered by the Occupational Health and Safety Management System	#	100%	100%	100%	GRI 403-8
Total Recordable Injuries (TRI)	#	3	0	1	GRI 403-9
(✓) Total Recordable Injury Rate (TRIR) ⁷	Per 1,000,000 hours worked	1.00	0.00	0.26	GRI 403-9, RT-CH-320a.1
Total High-Consequence Work-Related Injuries	#	0	0	0	GRI 403-9
Rate of High-Consequence Work-Related Injuries (Excluding Fatalities) ⁷	Per 1,000,000 hours worked	0	0	0	GRI 403-9
(✓) Lost Time Injuries Rate (LTIR) ⁷	Per 1,000,000 hours worked	0.67	0	0.26	
(✓) Fatality (Result of Work-Related Injury)	#	0	0	0	GRI 403-9, RT-CH-320a.1
Rate of Fatalities as a Result of Work-Related Injury ⁷	Per 1,000,000 hours worked	0	0	0	GRI 403-9

Indicators marked with the checkmark icon (✓) were subject to a limited assurance engagement for the year ending December 31, 2025 by PricewaterhouseCoopers (PwC).

7. In 2025, Fertiglobe updated the normalization base used to calculate all the Health & Safety rates (including LTIR and TRIR) from per 200,000 man-hours worked to per 1,000,000 man-hours worked, aligning with industry best practices and the ADNOC Group methodology. As a result, prior-year comparative figures for 2023 and 2024 have been restated to ensure consistency and comparability across reporting periods. Whilst this change does not affect the underlying number of incidents reported and man-hours, it results in an approximately fivefold increase in the reported Health and Safety rates.

Sustainability Performance Summary - continued

Disclosure	UoM	2023	2024	2025	Reference
Health and Safety⁷					
Health and Safety - Total					
Total Recordable Injuries (TRI)	#	5	1	1	GRI 403-9
(✓) Total Recordable Injury Rate (TRIR) ⁷	Per 1,000,000 hours worked	0.64	0.11	0.11	GRI 403-9
(✓) Total Lost Time Injury Rate (LTIR) ⁷	Per 1,000,000 hours worked	0.52	0.11	0.11	
Process Safety Incidents (PSI)	#	7	0	2	RT-CH-540a.1
Process Safety Incident Rate (PSIR) ⁷	Per 1,000,000 hours worked	0.90	0	0.23	RT-CH-540a.1
Environmental Incidents (EI)	#	0	0	0	
Environmental Incident Rate (EIR) ⁷	Per 1,000,000 hours worked	0	0	0	
Health and Safety Impacts of Products and Services					
Total number of incidents of non-compliance with regulations concerning the health and safety impacts of products and services resulting in a fine or penalty	#	0	0	0	GRI 416-2
Total number of incidents of non-compliance with regulations concerning the health and safety impacts of products and services resulting in a warning	#	0	0	0	GRI 416-2
Total number of incidents of non-compliance with voluntary codes concerning the health and safety impacts of products and services	#	0	0	0	GRI 416-2
Number of incidents of non-compliance (fines, warnings, sanctions) related to product/service information and labeling.	#	NPR	NPR	0	GRI 417-2
Number of incidents of non-compliance (fines, warnings, sanctions) related to marketing communications (including advertising, promotion, sponsorship).	#	NPR	NPR	0	GRI 417-3

Indicators marked with the checkmark icon (✓) were subject to a limited assurance engagement for the year ending December 31, 2025 by PricewaterhouseCoopers (PwC).

7. In 2025, Fertiglobe updated the normalization base used to calculate all the Health & Safety rates (including LTIR and TRIR) from per 200,000 man-hours worked to per 1,000,000 man-hours worked, aligning with industry best practices and the ADNOC Group methodology. As a result, prior-year comparative figures for 2023 and 2024 have been restated to ensure consistency and comparability across reporting periods. Whilst this change does not affect the underlying number of incidents reported and man-hours, it results in an approximately fivefold increase in the reported Health and Safety rates.

Sustainability Performance Summary - continued

Disclosure	UoM	2023	2024	2025	Reference
Product Stewardship					
Product Design for Use-Phase Efficiency					
Revenue from products designed for use-phase resource efficiency	\$	0	0	0	RT-CH-410a.1
Chemical Stewardship					
Percentage of products by revenue that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances	%	27.52%	26.60%	29.65%	RT-CH-410b.1
Percentage of such products by revenue that have undergone a hazard assessment	%	100%	100%	100%	RT-CH-410b.1
Genetically Modified Organisms (GMOs)					
Percentage of products by revenue that contain GMOs	%	0%	0%	0%	RT-CH-410c.1

Sustainability Performance Summary - continued

Disclosure	UoM	2023	2024	2025	Reference
Responsible Business Practices					
Compliance⁸					
Compliance Concerns	#	11	1	0	
Compliance Concerns Investigated	#	11	1	0	
Compliance Concerns Closed As Substantiated	#	1	0	0	
Compliance Concerns Closed As Unsubstantiated	#	10	1	0	
Compliance Concerns Open	#	0	0	0	
Substantial Compliance Concerns	#	0	0	0	
(✓) Substantiated Incidents of Discrimination	#	0	0	0	GRI 406-1
(✓) Confirmed Incidents of Corruption	#	0	0	0	GRI 205-3
Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	#	0	0	0	GRI 418-1

Indicators marked with the checkmark icon (✓) were subject to a limited assurance engagement for the year ending December 31, 2025 by PricewaterhouseCoopers (PwC).

8. As of 2023, Fertiglobe only reports compliance concerns (excluding HR grievances).

Sustainability Performance Summary - continued

Disclosure	UoM	2023	2024	2025	Reference
Governance					
Board of Directors					
Male individuals within the organization's governance bodies	Headcount	10	6	6	GRI 405-1, ADX G2.1
Female individuals within the organization's governance bodies	Headcount	1	1	1	GRI 405-1, ADX G2.1
Individuals under 30 years old within the organization's governance bodies	Headcount	0	0	0	GRI 405-1
Individuals between 30-50 years old within the organization's governance bodies	Headcount	7	1	1	GRI 405-1
Individuals above 50 years old within the organization's governance bodies	Headcount	4	6	6	GRI 405-1
Percentage of male individuals within the organization's governance bodies	%	91%	86%	86%	GRI 405-1
Percentage of female individuals within the organization's governance bodies	%	9%	14%	14%	GRI 405-1
Percentage of individuals under 30 years old within the organization's governance bodies	%	0%	0%	0%	GRI 405-1
Percentage of individuals between 30-50 years old within the organization's governance bodies	%	64%	14%	14%	GRI 405-1
Percentage of individuals above 50 years old within the organization's governance bodies	%	36%	86%	86%	GRI 405-1

Sustainability Performance Summary - continued

Disclosure	UoM	2023	2024	2025	Reference
Human Capital					
Employees					
Employees by Gender					
Total Male Employees	FTE	2,474	2,457.5	2,421.5	GRI 2-7
Total Female Employees	FTE	245	266	301.8	GRI 2-7
(✓) Total Male Employees	Headcount	2,476	2,459	2,422	GRI 2-7
(✓) Total Female Employees	Headcount	245	266	302	GRI 2-7
Percentage of Male Employees	%	91%	90%	89%	GRI 405-1, ADX S4.1
Percentage of Female Employees	%	9%	10%	11%	GRI 405-1, ADX S4.1
Employees by Geographic Location					
Total Employees in UAE	FTE	776	777.5	759.3	GRI 2-7
Total Employees in Egypt	FTE	1,113	1,107	1,139	GRI 2-7
Total Employees in Algeria	FTE	830	828	813	GRI 2-7
Total Employees in Other Countries	FTE	NPR	11	12	GRI 2-7
Total Employees in UAE	Headcount	777	778	760	GRI 2-7
Total Employees in Egypt	Headcount	1,113	1,107	1,139	GRI 2-7
Total Employees in Algeria	Headcount	831	828	813	GRI 2-7
Total Employees in Other Countries	Headcount	NPR	12	12	GRI 2-7

Indicators marked with the checkmark icon (✓) were subject to a limited assurance engagement for the year ending December 31, 2025 by PricewaterhouseCoopers (PwC).

Sustainability Performance Summary - continued

Disclosure	UoM	2023	2024	2025	Reference
Human Capital					
Total Employees and Non-Employees					
Total Non-Employees	FTE	NPR	2,115.4	1,950.2	GRI 2-8, ADX S3.3
Total Employees	FTE	2,719	2,723.5	2,723.3	GRI 2-7
(✓) Total Employees	Headcount	2,721	2,725	2,724	GRI 405-1
Employees by Contract Type					
Total Male Permanent Employees in Headcount	#	2,322	2,318	2,318	GRI 2-7
Total Female Permanent Employees in Headcount	#	237	246	282	
Total Permanent Employees	Headcount	2,559	2,564	2,600	GRI 2-7
Total Male Temporary Employees	Headcount	154	141	104	GRI 2-7
Total Female Temporary Employees	Headcount	8	20	20	GRI 2-7
Total Temporary Employees	Headcount	162	161	124	GRI 2-7
Total Male Full Time Employees	Headcount	2,473	2,458	2,421	GRI 2-7
Total Female Full Time Employees	Headcount	245	266	302	GRI 2-7
Total Full Time Employees	Headcount	2,718	2,724	2,723	GRI 2-7, ADX S3.1
Total Male Part Time Employees	Headcount	3	1	1	GRI 2-7
Total Female Part Time Employees	Headcount	0	0	0	GRI 2-7
Total Part Time Employees	Headcount	3	1	1	GRI 2-7, ADX S3.2
Percentage of Total Headcount Held by Part Time Employees	%	0.11%	0.04%	0.04%	ADX S5.1

Indicators marked with the checkmark icon (✓) were subject to a limited assurance engagement for the year ending December 31, 2025 by PricewaterhouseCoopers (PwC).

Sustainability Performance Summary - continued

Disclosure	UoM	2023	2024	2025	Reference
Human Capital					
Emiratization					
% National Employees in UAE-based Entities Headcount	%	56.91%	56.81%	57.44%	ADX S6.1
Turnover					
Total Turnover Under 30 Years Old	Headcount	2	5	14	GRI 401-1
Total Turnover Between 30-50 Years Old	Headcount	80	63	68	GRI 401-1
Total Turnover Over 50 Years Old	Headcount	59	43	48	GRI 401-1
(✓) Total Male Turnover	Headcount	125	93	108	GRI 401-1
(✓) Total Female Turnover	Headcount	16	18	22	GRI 401-1
(✓) Total Number of Employee Turnover	Headcount	141	111	130	GRI 401-1
Rate of Employee Turnover	Rate	5.2%	4.1%	4.8%	GRI 401-1
New Hires					
Total New Hires Under 30 Years Old	Headcount	20	54	46	GRI 401-1
Total New Hires Between 30-50 Years Old	Headcount	92	49	73	GRI 401-1
Total New Hires Over 50 Years Old	Headcount	16	7	10	GRI 401-1
Total Male New Hires	Headcount	102	77	70	GRI 401-1
Total Female New Hires	Headcount	26	33	59	GRI 401-1
Total Number of New Hires	Headcount	128	110	129	GRI 401-1
Rate of New Hires	Rate	4.7%	4.0%	4.7%	GRI 401-1

Indicators marked with the checkmark icon (✓) were subject to a limited assurance engagement for the year ending December 31, 2025 by PricewaterhouseCoopers (PwC).

Sustainability Performance Summary - continued

Disclosure	UoM	2023	2024	2025	Reference
Human Capital					
Employees Diversity					
Top Management Positions					
Percentage of male employees in top management positions	%	85%	84%	87%	GRI 405-1, ADX S4.3
Percentage of female employees in top management positions	%	15%	16%	13%	GRI 405-1, ADX S4.3
Percentage of employees under 30 years old in top management positions	%	0%	2%	1%	GRI 405-1
Percentage of employees between 30-50 years old in top management positions	%	71%	64%	64%	GRI 405-1
Percentage of employees above 50 years old in top management positions	%	29%	34%	35%	GRI 405-1
Mid-level Positions					
Percentage of male employees in Mid-level positions	%	72%	72%	70%	GRI 405-1, ADX S4.2
Percentage of female employees in Mid-level positions	%	28%	28%	30%	GRI 405-1, ADX S4.2
Percentage of employees under 30 years old in Mid-level positions	%	0%	2%	3%	GRI 405-1
Percentage of employees between 30-50 years old in Mid-level positions	%	71%	70%	68%	GRI 405-1
Percentage of employees above 50 years old in Mid-level positions	%	29%	28%	29%	GRI 405-1
Staff Positions					
Percentage of male employees in staff level positions	%	92%	92%	91%	GRI 405-1, ADX S4.2
Percentage of female employees in staff level positions	%	8%	8%	9%	GRI 405-1, ADX S4.2
Percentage of employees under 30 years old in staff level positions	%	7%	6%	6%	GRI 405-1
Percentage of employees between 30-50 years old in staff level positions	%	77%	75%	74%	GRI 405-1
Percentage of employees above 50 years old in staff level positions	%	16%	19%	20%	GRI 405-1

Sustainability Performance Summary - continued

Disclosure	UoM	2023	2024	2025	Reference
Human Capital					
Own Employees - Compensation					
Average Annual Employee Compensation	\$k	84.4	84.4	92.5	
Tenure					
% Of Employees with 0-5 Years Of Service	%	20%	23%	24%	
% Of Employees with 6-10 Years Of Service	%	15%	9%	7%	
% Of Employees with 11-20 Years Of Service	%	55%	58%	59%	
% Of Employees with 21+ Years Of Service	%	10%	10%	10%	
Technical Employees					
Total Technical Male Employees	Headcount	1,779	1,759	1,716	GRI 405-1
Total Technical Female Employees	Headcount	45	56	53	GRI 405-1
Total Technical Employees	Headcount	1,824	1,815	1,769	GRI 405-1
Total Non-Technical Male Employees	Headcount	697	700	706	GRI 405-1
Total Non-Technical Female Employees	Headcount	200	210	249	GRI 405-1
Total Non-Technical Employees	Headcount	897	910	955	GRI 405-1

Sustainability Performance Summary - continued

Disclosure	UoM	2023	2024	2025	Reference
Human Capital					
Collective Bargaining Agreements					
Percentage of employees covered by collective bargaining agreements	%	31%	30%	30%	GRI 2-30
Parental Leave⁹					
Total number of male employees that are entitled to take parental leave (maternity/paternity)	Headcount	NPR	1,412	1,416	GRI 401-3
Total number of female employees that are entitled to take parental leave (maternity/paternity)	Headcount	NPR	266	301	GRI 401-3
Total number of male employees that took parental leave (maternity/paternity)	Headcount	NPR	122	126	GRI 401-3
Total number of female employees that took parental leave (maternity/paternity)	Headcount	NPR	27	19	GRI 401-3
Total number of male employees who returned to work in the reporting period after parental leave (maternity/paternity) ended	Headcount	NPR	122	125	GRI 401-3
Total number of female employees who returned to work in the reporting period after parental leave (maternity/paternity) ended	Headcount	NPR	25	19	GRI 401-3
Total number of male employees that returned to work after parental leave (maternity/paternity) ended that were still employed 12 months after their return to work	Headcount	NPR	NPR	122	GRI 401-3
Total number of female employees that returned to work after parental leave (maternity/paternity) ended that were still employed 12 months after their return to work	Headcount	NPR	NPR	26	GRI 401-3
Total number of employees that are entitled to take parental leave (maternity/paternity)	Headcount	NPR	1,679	1,717	GRI 401-3
Total number of employees that took parental leave (maternity/paternity)	Headcount	NPR	82	145	GRI 401-3

⁹ Note that some 2024 data is NPR (Not Previously Reported) as it requires comparison with 2023 data, which was also NPR.

Sustainability Performance Summary - continued

Disclosure	UoM	2023	2024	2025	Reference
Human Capital					
Parental Leave - continued⁹					
Total number of employees who returned to work in the reporting period after parental leave (maternity/paternity) ended	Headcount	NPR	152	144	GRI 401-3
Total number of employees that returned to work after parental leave (maternity/paternity) ended that were still employed 12 months after their return to work	Headcount	NPR	NPR	148	GRI 401-3
Male Return to Work Rate	Rate	NPR	100%	99%	GRI 401-3
Male Retention Rate	Rate	NPR	NPR	100%	GRI 401-3
Female Return to Work Rate	Rate	NPR	93%	100%	GRI 401-3
Female Retention Rate	Rate	NPR	NPR	96%	GRI 401-3
Training and Development					
Total Number of Training Hours for Male Employees	Hours	NPR	87,604	49,427	GRI 404-1
Total Number of Training Hours for Female Employees	Hours	NPR	7,834	5,965	GRI 404-1
Average Number of Trainings Hours per Male Employee	Hours	NPR	35.6	20.4	GRI 404-1
Average Number of Trainings Hours per Female Employee	Hours	NPR	29.5	19.8	GRI 404-1
Average Number of Trainings Hours per Employee	Hours	NPR	35.0	20.3	GRI 404-1

⁹. Note that some 2024 data is NPR (Not Previously Reported) as it requires comparison with 2023 data, which was also NPR.

Sustainability Performance Summary - continued

Disclosure	UoM	2023	2024	2025	Reference
Human Capital					
Top 5 Nationalities					
Egypt	%	NPR	NPR	43%	
Algeria	%	NPR	NPR	29%	
United Arab Emirates	%	NPR	NPR	13%	
India	%	NPR	NPR	6%	
Pakistan	%	NPR	NPR	2%	

Global Reporting Initiative (GRI) Content Index

Statement of Use	Fertiglobe has reported in accordance with the GRI Standards for the period 1/1/2025 - 31/12/2025
GRI 1 used	Foundation 2021

GRI Standard		Reference
General Disclosures	Disclosure	
GRI 2: General Disclosures 2021	2-1 Organizational details	Fertiglobe at a Glance, pages 6-7
	2-2 Entities included in the organization's sustainability reporting	Sustainability Report Methodological Note, pages 219-226
	2-3 Reporting period, frequency and contact point	Sustainability Report Methodological Note, pages 219-226
	2-4 Restatements of information	Sustainability Report Methodological Note, pages 10, 219-226, 233
	2-5 External assurance	Sustainability Report Methodological Note, page 220
	2-6 Activities, value chain and other business relationships	Strategic Report, pages 16-37
	2-7 Employees	Sustainability Performance Summary, pages 242-243
	2-8 Workers who are not employees	Sustainability Performance Summary, page 243
	2-9 Governance structure and composition	Sustainability Governance, page 92 Corporate Governance Report, pages 112-115
	2-10 Nomination and selection of the highest governance body	Corporate Governance Report, page 118
	2-11 Chair of the highest governance body	The chair of the highest governance body is not a senior executive in the organization.
	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability Governance, page 92
	2-13 Delegation of responsibility for managing impacts	Sustainability Governance, page 92
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Governance, page 92

Global Reporting Initiative (GRI) Content Index - continued

GRI Standard		
GRI 2: General Disclosures 2021	2-15 Conflicts of interest	Corporate Governance Report, pages 126-127
	2-16 Communication of critical concerns	Corporate Governance Report, page 91
	2-17 Collective knowledge of the highest governance body	Corporate Governance Report, page 119
	2-18 Evaluation of the performance of the highest governance body	Corporate Governance Report, pages 118
	2-19 Remuneration policies	Corporate Governance Report, pages 125
	2-20 Process to determine remuneration	Corporate Governance Report, pages 125
	2-21 Annual total compensation ratio	Not Applicable as SCA Corporate Governance Code exempt free zone companies from disclosing this information.
	2-22 Statement on sustainable development strategy	A Message from Our Chairperson, pages 4-5 A Message from Our CEO, pages 14-15
	2-23 Policy commitments	Managing Our Environmental Impacts, pages 50,54,60,62,63 Product Stewardship, page 65 Social Value, page 74-78, 81-83,87,89 Responsible Business Practices, pages 91-93 Risk Management and Compliance, pages 106-108
	2-24 Embedding policy commitments	Managing Our Environmental Impacts, pages 50,54,60,62,63 Product Stewardship, page 65 Social Value, page 74-78,81-83,87,89 Responsible Business Practices, pages 91-93 Risk Management and Compliance, pages 106-108
	2-25 Processes to remediate negative impacts	Responsible Business Practices, pages 91-95
	2-26 Mechanisms for seeking advice and raising concerns	Risk Management and Compliance, pages 91-93, 106
	2-27 Compliance with laws and regulations	Fertiglobe has had 0 instances of non-compliance with laws and regulations and no fines have been paid for non-compliances during the reporting period.
	2-28 Membership associations	Stakeholder Engagement, page 228
2-29 Approach to stakeholder engagement	Stakeholder Engagement, pages 48, 227-229	
2-30 Collective bargaining agreements	Sustainability Performance Summary, page 247	
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Defining What Matters, page 48
	3-2 List of material topics	Defining What Matters, page 47

Global Reporting Initiative (GRI) Content Index - continued

GRI Standard		
Local Community Engagement		
GRI 3: Material Topics 2021	3-3 Management of material topics	Our Communities, pages 87-88
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Our Communities, page 87
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Procurement Practices, page 89
Responsible Business Practices		
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Ethics, pages 93-95
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	Business Ethics, page 93 Sustainability Performance Summary, page 240
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Sustainability Performance Summary, page 240
GRI 415: Public Policy 2016	415-1 Political contributions	Fertiglobe is not involved in any monetary contributions and spending for political campaigns, political organizations, lobbyists or lobbying organizations and other tax-exempt groups. Accordingly during 2025 we did not make any contributions in these regards.
Climate Change Action		
GRI 3: Material Topics 2021	3-3 Management of material topics	Energy and Climate Change, pages 54-56
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Sustainability Performance Summary, page 232
	302-3 Energy intensity	Sustainability Performance Summary, page 232
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Sustainability Performance Summary, page 233
	305-2 Energy indirect (Scope 2) GHG emissions	Sustainability Performance Summary, page 233
	305-3 Other indirect (Scope 3) GHG emissions	Sustainability Performance Summary, page 233
	305-4 GHG emissions intensity	Sustainability Performance Summary, page 233
Water in Our Operations		
GRI 3: Material Topics 2021	3-3 Management of material topics	Water, pages 60-61
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water, pages 60-61
	303-2 Management of water discharge-related impacts	Water, pages 60-61
	303-3 Water withdrawal	Sustainability Performance Summary, page 235
	303-4 Water discharge	Sustainability Performance Summary, page 235
	303-5 Water consumption	Sustainability Performance Summary, page 236

Global Reporting Initiative (GRI) Content Index - continued

GRI Standard		
Non-GHG Pollution in our Operations		
GRI 3: Material Topics 2021	3-3 Management of material topics	Other Environmental Impacts, page 63
GRI 305: Emissions 2016	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Sustainability Performance Summary, page 234
Resource Use and Circular Economy		
GRI 3: Material Topics 2021	3-3 Management of material topics	Waste, page 62
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Sustainability Performance Summary, page 234
	306-2 Management of significant waste-related impacts	Sustainability Performance Summary, page 234
	306-3 Waste generated	Sustainability Performance Summary, page 234
Employee Engagement, Talent and Development of Our Own Workforce		
GRI 3: Material Topics 2021	3-3 Management of material topics	One Fertiglobe, One team, pages 74-78
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Sustainability Performance Summary, page 244
	401-3 Parental leave	Sustainability Performance Summary, pages 247-248
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Sustainability Performance Summary, page 248
Health, Safety and Wellbeing		
GRI 3: Material Topics 2021	3-3 Management of material topics	Health and Safety, pages 79-86
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Health and Safety, pages 79-80
	403-2 Hazard identification, risk assessment, and incident investigation	Health and Safety, pages 79-82
	403-3 Occupational health services	Health and Safety, pages 81-83
	403-4 Worker participation, consultation, and communication on occupational health and safety	Health and Safety, pages 79-83
	403-5 Worker training on occupational health and safety	Health and Safety, pages 81-82
	403-6 Promotion of worker health	Health and Safety, pages 79-82
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health and Safety, pages 79-82
	403-8 Workers covered by an occupational health and safety management system	Health and Safety, page 79 Sustainability Performance Summary, pages 237-238
	403-9 Work-related injuries	Sustainability Performance Summary, pages 237-238

Global Reporting Initiative (GRI) Content Index - continued

GRI Standard		
Diversity and Inclusion in Our Own Workforce		
GRI 3: Material Topics 2021	3-3 Management of material topics	One Fertiglobe, One team, pages 74-78
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Sustainability Performance Summary, pages 241, 245
Human and Labor Rights		
GRI 3: Material Topics 2021	3-3 Management of material topics	One Fertiglobe, One team, pages 74-78
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Sustainability Performance Summary, page 240
Product Stewardship		
GRI 3: Material Topics 2021	3-3 Management of material topics	Product Stewardship, pages 65-72
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Other Environmental Impacts, page 63
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Sustainability Performance Summary, page 238
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Sustainability Performance Summary, page 238
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Product Safety, page 72
	417-2 Incidents of non-compliance concerning product and service information and labeling	Sustainability Performance Summary, page 238
	417-3 Incidents of non-compliance concerning marketing communications	Sustainability Performance Summary, page 238

Abu Dhabi Securities Exchange (ADX) Content Index

Environment

Disclosure	KPIs	Reference
Environmental Operations	E1.1) Does your company follow a formal Environmental Policy? Yes/No	Managing Our Environmental Impacts, page 50
	E1.2) Does your company follow specific waste, water, energy and/or recycling policies? Yes/No	Managing Our Environmental Impacts, page 50
	E1.3) Does your company use a recognised energy management system? Yes/No	Managing Our Environmental Impacts, page 50
Water Usage	E2.1) Total amount of water consumed	Sustainability Performance Summary, page 236
	E2.2) Total amount of water reclaimed	Sustainability Performance Summary, page 236
Waste Generation	E3.1) Total waste generated, per waste type	Sustainability Performance Summary, page 234
	E3.2) Percentage of waste recycled, per waste type	Sustainability Performance Summary, page 234
Energy Usage	E4.1) Total amount of energy directly consumed	Sustainability Performance Summary, page 232
	E4.2) Total amount of energy indirectly consumed	Sustainability Performance Summary, page 232
Energy Intensity	E5.1) Total direct energy usage per output scaling factor	Sustainability Performance Summary, page 232
Energy Mix	E6.1) Percentage: Energy usage by generation type	Sustainability Performance Summary, page 232
GHG Emissions	E7.1) Total amount in CO ₂ equivalents, for Scope 1	Sustainability Performance Summary, page 233
	E7.2) Total amount, in CO ₂ equivalents, for Scope 2 (if) applicable	Sustainability Performance Summary, page 233
	E7.3) Total amount, in CO ₂ equivalents, for Scope 3 (if) applicable	Sustainability Performance Summary, page 233
Emissions Intensity	E8.1) Total GHG emissions per output scaling factor	Sustainability Performance Summary, page 233
	E8.2) Total non-GHG emissions per output scaling factor	Sustainability Performance Summary, page 234

Abu Dhabi Securities Exchange (ADX) Content Index - continued

Disclosure	KPIs	Reference
Climate Strategy	E9.1) Describe the climate-related risks and opportunities that could reasonably be expected to affect your organization's prospects. Also explain, for each climate-related risk your organization has identified, whether your organization considers the risk to be a climate-related physical risk or transition risk.	Climate Change Risk and Opportunities, pages 57-59
	E9.2) Describe the current and anticipated impacts of climate-related risks and opportunities on your organization's business model and value chain.	Climate Change Risk and Opportunities, pages 57-59
	E9.3) How has your organization responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including the plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation?	Climate Change Risk and Opportunities, pages 57-59
	E9.4) What are the current effects (during the reporting period) of climate-related risks and opportunities on your organization's financial position, financial performance and cash flows for the reporting period (current financial effects)?	No climate-related risks or opportunities had a significant impact on the Group's financial position, financial performance, or cash flows during the reporting period.
Climate Related Risks and Opportunities	E10.1) Describe the processes and policies your organization uses to identify, assess, prioritise, and monitor climate-related risks, and the inputs and parameters used in these processes.	Climate Change Risk and Opportunities, pages 57-59
	E10.2) Whether and how does your organization use climate-related scenario analysis to inform the identification of climate-related risks?	Climate Change Risk and Opportunities, pages 57-59
Climate Governance	E11.1) Which governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) is responsible for oversight of climate-related risks and opportunities?	Sustainability Governance, page 92
	E11.2) How does the body or individual consider climate-related risks and opportunities when overseeing your organization's strategy?	Sustainability Governance, page 92
	E11.3) Are performance metrics related to climate targets included in remuneration policies? If so, how?	Sustainability Governance, page 92
	E11.4) Has your organization delegated the role of overseeing climate-related risks and opportunities to a specific management-level position or committee, and how is oversight over this role or committee exercised?	Sustainability Governance, page 92
Energy Mix	E12.1) Disclose any quantitative and qualitative climate-related targets to monitor progress toward strategic goals, incl. any GHG emissions targets. Specify the metric used to set the target.	Sustainability Targets and 2025 Milestones, page 46

Abu Dhabi Securities Exchange (ADX) Content Index - continued

Social

Disclosure	KPIs	Reference
CEO Pay Ratio	S1.1) Ratio: CEO total compensation to median Full Time Equivalent (FTE) total compensation	Not Applicable as SCA Corporate Governance Code exempt free zone companies from disclosing this information.
	S1.2) Does your company report this metric in regulatory filings? Yes/No	Not Applicable as SCA Corporate Governance Code exempt free zone companies from disclosing this information.
Gender Pay Ratio ¹	S2.2) Ratio: Median male compensation to median female compensation	Fertiglobe Gender Pay Gap is 11.70%
Employee Turnover	S3.1) Percentage: Year-over-year change for full time employees	Sustainability Performance Summary, page 243 The Percentage value of Y-o-Y change for full time employees is less than 1%
	S 3.2) Percentage: Year-over-year change for part time employees	Sustainability Performance Summary, page 243 The Percentage value of Y-o-Y change for part time employees is 0%
	S 3.3) Percentage: Year-over-year change for contractors/consultants	Sustainability Performance Summary, page 244 The Percentage value of Y-o-Y change for contractors/consultants is around -7.8%.
Gender Diversity	S4.1) Percentage: Total enterprise headcount held by men and women	Sustainability Performance Summary, page 242
	S4.2) Percentage: Entry and mid-level positions held by men and women	Sustainability Performance Summary, page 245
	S4.3) Percentage: Senior and executive-level positions held by men and women	Sustainability Performance Summary, page 245
Temporary Worker Ratio	S5.1) Percentage: Total enterprise headcount held by part-time employees	Sustainability Performance Summary, page 243
	S5.2) Percentage: Total enterprise headcount held by contractors and/or consultants	Contractors account for 41.7% of the total enterprise headcount, including both employees and full-time equivalent (FTE) contractors.
Nationalisation	S6.1) Percentage of national employees, per employment category	Sustainability Performance Summary, page 244
Non-Discrimination	S7.1) Does your company follow non-discrimination policy? Yes/No	One Fertiglobe, One Team, pages 74-75
Health, Safety and Wellbeing	S8.1) Does your company follow an occupational health and/or health & safety policy? Yes/No	Health and Safety, page 79
Injury Rate	S9.1) Percentage: Frequency of injury events relative to total workforce time	Sustainability Performance Summary, page 238
Child and Forced Labor	S10.1) Does your company follow a child and/or forced labor policy? Yes/No	Fertiglobe has a Human Rights Policy, find it in the section One Fertiglobe, One Team, page 77
	S10.2) If yes, does your child and/or forced labor policy also cover suppliers and vendors? Yes/No	One Fertiglobe, One Team, page 77
Human Rights	S11.1) Does your company follow a human rights policy? Yes/No	Fertiglobe has a Human Rights Policy, find it in the section One Fertiglobe, One Team, page 77
	S11.2) If yes, does your human rights policy also cover suppliers and vendors? Yes/No	One Fertiglobe, One Team, page 77
Community Investment	S12.1) Amount invested in the community, as a percentage of company revenues.	Our Communities, page 77

1. Please note that this KPI shows the average of male and female employees compensation.

Abu Dhabi Securities Exchange (ADX) Content Index - continued

Governance

Disclosure	KPIs	Reference
Board Independence	G1.1) Does company prohibit CEO from serving as board chair? Yes/No	It is not permissible for the Chair to hold the position of the CEO and vice versa.
	G1.2) Percentage: Total board seats occupied by independent board members	100% - Corporate Governance Report, page 112-114
Board Diversity	G2.1) Percentage: Total board seats occupied by men and women	Sustainability Performance Summary, page 241
	G2.2) Percentage: Committee chairs occupied by men and women	Corporate Governance Report, page 121
Supplier Code of Conduct	G3.1) Are your vendors or suppliers required to follow a Code of Conduct? Yes/No	Yes - Procurement Practices, page 89
	G3.2) If yes, what percentage of your suppliers have formally certified their compliance with the code	100% of Fertiglobe's suppliers have signed the Code of Conduct
Ethics and Prevention of Corruption	G4.1) Does your company follow an Ethics and/or Prevention of Corruption policy? Yes/No	Fertiglobe has a Code of Conduct addressing also the anti-corruption topic - One Fertiglobe, One Team, page 74
	G4.2) If yes, what percentage of your workforce has formally certified its compliance with the policy	100% employees are required to take the Code of Conduct trainings when joining Fertiglobe.
Data Privacy	G5.1) Does your company follow a Data Privacy policy? Yes/No	Business Ethics, pages 93-95
	G5.2) Has your company taken steps to comply with GDPR rules? Yes/No	Business Ethics, pages 93-95
Sustainability Strategy	G6.1) Describe the sustainability-related risks and opportunities that could reasonably be expected to affect your organization's prospects.	Climate Change Risks and Opportunities, pages 57-59, Defining What Matters, pages 47-48
	G6.2) Describe the current and anticipated impacts of sustainability-related risks and opportunities on your organization's business model and value chain.	Climate Change Risks and Opportunities, pages 57-59, Defining What Matters, pages 47-48
	G6.3) Describe how your organization responded to, and plans to respond to, sustainability-related risks and opportunities in its strategy and decision-making.	Climate Change Risks and Opportunities, pages 57-59, Sustainability Targets and 2025 Milestones, page 46, Defining what matters, pages 47-48
	G6.4) Describe the current and anticipated effects (during the reporting period) of sustainability-related risks and opportunities on your organization's business model, financial position, performance, and cash flows. How are these risks considered in financial planning (current financial effects)?	Climate Change Risks and Opportunities, pages 57-59
Sustainability Risk Management	G7.1) Describe the processes and policies your organization uses to identify, assess, prioritise, and monitor sustainability-related risks, and the inputs and parameters used in these processes.	Climate Change Risks and Opportunities, pages 57-59
	G7.2) How are the processes for identifying, assessing, prioritising and monitoring sustainability-related risks and opportunities integrated into and informing your organization's overall enterprise risk management process?	Climate Change Risks and Opportunities, pages 57-59
Sustainability Governance	G8.1) Which governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) is responsible for oversight of sustainability-related risks and opportunities?	Sustainability Governance, page 92
	G8.2) How does the body or individual consider sustainability related risks and opportunities when overseeing your organization's strategy?	Sustainability Governance, page 92
	G8.3) Are performance metrics related to these targets included in remuneration policies? If so, how?	Sustainability Governance, page 92
	G8.4) Has your organization delegated the role of overseeing sustainability-related risks and opportunities to a specific management-level position or committee, and how is oversight over this role or committee exercised?	Sustainability Governance, page 92
Sustainability Targets	G9.1) What metrics does your organization use to measure and monitor each sustainability related risk or opportunity identified above?	Driving Sustainable Growth, pages 44-48
Disclosure Practices	G10.1) Does your company publish a sustainability report? Yes/No	Yes, integrated in our Annual Report, pages 44-96
	G10.2) Does your company publish a GRI, IFRS, CDP, SASB, IIRC, or UNGC based report?	Content Indices, pages 250-262
External Assurance	G11.1) Are your sustainability disclosures assured or verified by a third-party audit firm? Yes/No	Sustainability Assurance Report, pages 263-270

Integrated KPIs

Sustainability Reporting	I1.1) Does your company publish a sustainability report? Yes/No	Yes, the Sustainability Report is integrated in the Annual Report. Please refer to the Annual Report Table of Contents at page 2
ESG Ratings	I2.1) Has your company received an ESG rating (solicited or unsolicited)? Yes/No	Recognitions, Awards and Ratings, page 12
	I2.2) If yes, provide the latest overall ESG score.	Recognitions, Awards and Ratings, page 12
Stakeholder Engagement	I3.1) Does your company engage with stakeholders on ESG/sustainability topics? Yes/No	Overview of the Engagement with each Stakeholder Group, page 229
	I3.2) If yes, report on frequency and effectiveness of engagement.	Overview of the Engagement with each Stakeholder Group, page 229

Task Force on Climate-Related Financial Disclosures (TCFD) Index

Disclosure	KPIs	Reference
Governance (a)	Describe the board's oversight of climate-related risks and opportunities	Sustainability Governance, page 92
Governance (b)	Describe management's role in assessing and managing climate-related risks and opportunities	Sustainability Governance, page 92
Strategy (a)	Describe the climate-related risks and opportunities the organization has identified over the short, medium and long-term	Climate Change Risks and Opportunities, pages 57-59
Strategy (b)	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy and financial planning	Climate Change Risks and Opportunities, pages 57-59
Strategy (c)	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	Energy and Climate Change, pages 50-53
Risk Management (a)	Describe the organization's processes for identifying and assessing climate-related risks	Climate Change Risks and Opportunities, pages 57-59
Management (b)	Describe the organization's processes for managing climate-related risks	Climate Change Risks and Opportunities, pages 57-59
Risk Management (c)	Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management	Climate Change Risks and Opportunities, pages 57-59
Metrics and Targets (a)	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	Climate Change Risks and Opportunities, pages 57-59
Metrics and Targets (b)	Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks	Climate Change Risks and Opportunities, pages 57-59 Sustainability Performance Summary, page 233
Metrics and Targets (c)	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	Energy and Climate Change, page 50-53

Sustainability Accounting Standards Board (SASB) Index

SASB Reference	Metric	Category	Unit of measure	Reference
Environment				
GHG gas emissions				
RT-CH-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Quantitative	Metric tons (t) CO ₂ e, Percentage (%)	Sustainability Performance Summary, page 233
RT-CH-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions reduction targets and an analysis of performance against those targets	Discussion and analysis	n/a	Climate Change Risks and Opportunities, pages 57-59
Air quality				
RT-CH-120a.1	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) volatile organic compounds (VOCs) and (4) hazardous air pollutants (HAPs)	Quantitative	Metric tons (t)	Sustainability Performance Summary, page 234
Energy management				
RT-CH-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy	Quantitative	Gigajoules (GJ), Percentage (%)	Sustainability Performance Summary, page 232
Water management				
RT-CH-140a.1	1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m ³), Percentage (%)	Sustainability Performance Summary, pages 235-236
RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards and regulations	Quantitative	Number	Sustainability Performance Summary, page 236
RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and analysis	n/a	Water, pages 60-61
Hazardous waste management				
RT-CH-150a.1	Amount of hazardous waste generated, percentage recycled	Quantitative	Metric tons (t), Percentage (%)	Sustainability Performance Summary, page 234

Sustainability Accounting Standards Board (SASB) Index - continued

SASB Reference	Metric	Category	Unit of measure	Reference
Social				
Community relations				
RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests	Discussion and analysis	n/a	Climate Change Risks and Opportunities, pages 57-59
Workforce health and safety				
RT-CH-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	Quantitative	Rate	Sustainability Performance Summary, pages 237-238
RT-CH-320a.2	Description of efforts to assess, monitor and reduce exposure of employees and contract workers to long-term (chronic) health risks	Discussion and analysis	n/a	Health and Safety, pages 79-84
Product design for use-phase efficiency				
Safety & environmental stewardship of chemicals	Revenue from products designed for use-phase resource efficiency	Quantitative	Reporting currency	Sustainability Performance Summary, page 239
RT-CH-410b.1	(1) Percentage of products by revenue that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products by revenue that have undergone a hazard assessment	Quantitative	Percentage (%) by revenue, Percentage (%)	Sustainability Performance Summary, page 239
RT-CH-410b.2	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	Discussion and analysis	n/a	Other Environmental Impacts, page 63
Genetically modified organisms				
RT-CH-410c.1	Percentage of products by revenue that contain genetically modified organisms (GMOs)	Quantitative	Percentage (%) by revenue	Sustainability Performance Summary, page 239
Operational safety, emergency preparedness and response				
RT-CH-540a.1	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR) and Process Safety Incident Severity Rate (PSISR)	Quantitative	Number	Sustainability Performance Summary, page 238

Sustainability Accounting Standards Board (SASB) Index - continued

SASB Reference	Metric	Category	Unit of measure	Reference
Governance				
Management of the legal and 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	Discussion and analysis	n/a	Stakeholder Engagement, page 227
Other				
Activity metric				
RT-CH-000.A	Production by reportable segment	Quantitative	Metric tons (t)	Our Production Facilities, page 35



Independent practitioner's limited assurance report on Fertiglobe Plc's sustainability information

To the Board of Directors of Fertiglobe Plc

The Board of Directors of Fertiglobe Plc (the "Company") and its subsidiaries (together the "Group") have engaged us to obtain a limited assurance on the sustainability information of the Group as defined within the *Sustainability information and reporting criteria* section of this report and marked with the symbol (✓) on pages 232-244 in the Sustainability Performance Summary within the Appendix I: Sustainability of the Annual Report 2025 (the "sustainability information"), as at and for the year ended 31 December 2025.

Our assurance conclusion does not extend to information in respect of earlier periods or to any other information included in, or linked from, the Annual Report 2025 including any images, audio files or videos.

Limited assurance conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the sustainability information is not prepared, in all material respects, in accordance with the Group's reporting criteria set out in pages 219 – 226 of the Annual Report 2025 and referenced in the *Sustainability information and reporting criteria* section below.

Basis for conclusion

We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) "Assurance engagements other than audits or reviews of historical financial information" ("ISAE 3000 (Revised)"), and, in respect of the greenhouse gas emissions, International Standard on Assurance Engagements 3410, "Assurance engagements on greenhouse gas statements" ("ISAE 3410"), issued by the International Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion. Our responsibilities under these standards are further described in the Practitioner's responsibilities section of our report.

Our independence and quality management

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code), which is founded on fundamental principles of integrity,

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ADGM Licence no. 000000256, branch of a foreign Partnership
ADGM Auditors' Registry no. 000000002.



Our independence and quality management (continued)

objectivity, professional competence and due care, confidentiality and professional behavior, and the ethical requirements that are relevant to our limited assurance engagement in the Abu Dhabi Global Market (“ADGM”). We have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. Our firm applies International Standard on Quality Management (ISQM 1), which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Sustainability information and reporting criteria

The sustainability information needs to be read and understood together with the reporting criteria, which the Group is solely responsible for selecting and applying. The sustainability information and the reporting criteria are as set out in the table below:

Sustainability information	Unit of measurement	Value as at and for the year ended 31 December 2025	Materiality reference*	Location of the sustainability information in the Annual Report 2025	Reporting Criteria**
Environment					
Energy					
Total renewable electricity consumption (purchased)	TJ	1,207	(1)	232	Methodological Note (page 219-226)
Total energy consumption	TJ	160,477	(1)	232	
Total production	Million N-ton	3.0	(1)	232	
Energy intensity ratio	GJ/ N-ton	52.7	(2)	232	
GHG Emissions					
Scope 1 GHG emissions	Million ton CO ₂ e	5.78	(1)	233	Methodological Note (page 219-226)
Scope 2 GHG emissions (market-based)	Million ton CO ₂ e	0.10	(1)	233	
Scope 1 GHG emissions (CO ₂ to downstream)	Million ton CO ₂ e	3.18	(1)	233	
Total GHG emission - GHG protocol (scope 1+2)	Million ton CO ₂ e	5.88	(1)	233	
Total GHG emissions – EU ETS (scope 1+2+downstream)	Million ton CO ₂ e	9.06	(1)	233	
GHG emissions intensity ratio (scope 1+2)	Million ton CO ₂ e/ Million N-ton	1.93	(2)	233	
GHG emissions intensity ratio (scope 1+2+downstream)	Million ton CO ₂ e/ Million N-ton	2.97	(2)	233	
Water withdrawal					
Groundwater – Other water	Million m ³	7.68	(1)	235	Methodological Note (page 219-226)
Seawater – Other water	Million m ³	50.39	(1)	235	
Third-party – Freshwater	Million m ³	0	(1)	235	
Third-party –Other water	Million m ³	11.20	(1)	235	
Total water withdrawal	Million m ³	69.27	(1)	235	
Water withdrawn in regions with High or Extremely High Baseline Water Stress	%	100	(3)	235	



Sustainability information and reporting criteria (continued)

Sustainability information	Unit of measurement	Value as at and for the year ended 31 December 2025	Materiality reference*	Location of the sustainability information in the Annual Report 2025	Reporting Criteria**
Water discharge					
Groundwater – Other water	Million m ³	5.65	(1)	235	Methodological Note (page 219-226)
Seawater – Other water	Million m ³	37.10	(1)	235	
Third-party –Other water	Million m ³	1.69	(1)	235	
Total water discharge	Million m ³	44.44	(1)	235	
Water discharge in regions with High or Extremely High Baseline Water Stress	%	100	(3)	235	
Environment					
Water – Consumed and Stored					
Total water consumption	Million m ³	24.83	(1)	236	Methodological Note (page 219-226)
Water consumed in regions with High or Extremely High Baseline Water Stress	%	100	(3)	236	
Water intensity					
Water consumption intensity	Million m ³ / Million N-ton	8.14	(2)	236	Methodological Note (page 219-226)
Health and Safety					
Health and Safety - Employees					
Total recordable injury rate (TRIR)	Per 1,000,000 hours worked	0	(5)	237	Methodological Note (page 219-226)
Lost time injuries rate (LTIR)	Per 1,000,000 hours worked	0	(5)	237	
Fatality (result of work-related injury)	#	0	(4)	237	
Health and Safety					
Health and Safety – Contractors					
Total recordable injury rate (TRIR)	Per 1,000,000 hours worked	0.26	(5)	237	Methodological Note (page 219-226)
Lost time injuries rate (LTIR)	Per 1,000,000 hours worked	0.26	(5)	237	
Fatality (result of work-related injury)	#	0	(4)	237	
Health and Safety – Total					
Total Recordable Injury Rate (TRIR)	Per 1,000,000 hours worked	0.11	(5)	237	Methodological Note (page 219-226)
Total Lost Time Injury Rate (LTIR)	Per 1,000,000 hours worked	0.11	(5)	237	



Sustainability information and reporting criteria (continued)

Sustainability information	Unit of measurement	Value as at and for the year ended 31 December 2025	Materiality reference*	Location of the sustainability information in the Annual Report 2025	Reporting Criteria**
Responsible Business Practices					
Compliance					
Substantiated incidents of discrimination	#	0	(1)	240	Methodological Note (page 219-226)
Confirmed incidents of corruption	#	0	(1)	240	
Human Capital					
Total male employees	Headcount	2,422	(1)	242	Methodological Note (page 219-226)
Total female employees	Headcount	302	(1)	242	
Total employees	Headcount	2,724	(1)	243	
Employees Turnover					
Total male turnover	Headcount	108	(1)	244	Methodological Note (page 219-226)
Total female turnover	Headcount	22	(1)	244	
Total number of employees turnover	Headcount	130	(1)	244	

*Refer to our assessment of materiality discussed in the 'Materiality' section of this report.

**The maintenance and integrity of Group's website is the responsibility of the Directors; the work carried out by us as practitioners does not involve consideration of these matters and, accordingly, we accept no responsibility of any changes that may have occurred to the reported sustainability information or the reporting criteria when presented on the Group's website.

Responsibilities for the sustainability information

The Management of the Group is responsible for:

- Determining appropriate reporting topics and selecting or establishing suitable criteria for measuring or evaluating the underlying sustainability matter;
- Ensuring that those criteria are relevant and appropriate to the Group and the intended users of the Annual Report 2025;
- The preparation of the sustainability information in accordance with the reporting criteria applied as explained and referenced in the *Sustainability information and reporting criteria* section above;
- Designing, implementing and maintaining such internal controls as management determines is necessary to enable the preparation of the sustainability information, in accordance with the reporting criteria, that is free from material misstatement, whether due to fraud or error; and
- The selection and application of appropriate sustainability information reporting methods and making assumptions and estimates that are reasonable in the circumstances.

The Directors are responsible for overseeing the Group's sustainability information reporting process.



Responsibilities for the sustainability information (continued)

Inherent limitations in preparing sustainability information

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, evaluation and measurement techniques that can affect comparability between entities and over time.

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the underlying sustainability matter and the methods used for determining such information. The precision of different measurement techniques may also vary.

Greenhouse gas quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Practitioner's responsibilities

Our responsibility is to plan and perform the assurance engagement to obtain limited assurance about whether the sustainability information is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the sustainability information.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised) and ISAE 3410, we exercise professional judgement and maintain professional scepticism throughout the engagement. We also:

- Determine the suitability in the circumstances of the Group's use of reporting criteria as the basis for the preparation of the sustainability information.
- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of the Group's internal control; and
- Design and perform procedures responsive to where material misstatements are likely to arise in the sustainability information. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



Materiality

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the sustainability information is likely to arise.

Based on our professional judgement, we determined materiality for the sustainability information as follows:

Overall materiality	<p>The benchmark approach for each aspect of the sustainability information is indicated in the table above by one of the following numbers:</p> <ul style="list-style-type: none"> (1) This metric is an absolute number. A benchmark of 5% has been applied. (2) This metric is calculated as a ratio between two different numbers. A benchmark of 5% has been applied to both the numerator and denominator used in the calculation. (3) This metric is a percentage. A benchmark of 5% has been applied to both the numerator and denominator used in the percentage calculation. (4) This metric is an absolute number. Each individual unit of measure (i.e. a fatality or incident) is considered material. (5) This metric is calculated as a ratio between two different numbers. A benchmark to each individual unit of measure has been applied to the numerator (i.e. a fatality or incident is considered material) and a benchmark of 5% has been applied to the denominator. Furthermore, a benchmark of 5% has been applied to the reported figure.
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For each metric, the materiality threshold means that a misstatement of that amount or higher, either as an individual misstatement, or as an aggregate of smaller misstatements, would lead us to conclude that the sustainability information had not been prepared in all material respects in accordance with the reporting criteria. For qualitative information, materiality considerations consider qualitative matters, including balance, understandability, and lack of bias.



Summary of work performed

A limited assurance engagement involves performing procedures to obtain evidence about the sustainability information. The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

The nature, timing and extent of procedures selected depend on professional judgement, including the identification of where material misstatements are likely to arise in the sustainability information, whether due to fraud or error.

In conducting our limited assurance engagement, we:

- obtained an understanding of Group's control environment, processes relevant to the preparation of the sustainability information. Our procedures did not include evaluating the suitability of design or operating effectiveness of control activities;
- evaluated whether all information identified by the process to identify the information is included in the sustainability information;
- considered the suitability in the circumstances of the Group's use of the reporting criteria, as the basis for preparing the sustainability information;
- evaluated the appropriateness of measurement and evaluation methods, reporting policies used and estimates made, noting that our procedures did not involve testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Group's estimates;
- performed limited substantive testing on a selective basis of the sustainability information, which is aggregated from information submitted by the Group's operational sites within their organizational boundary. Testing involved: comparing year on year movements and obtaining explanations from management for significant differences we identified, agreeing arithmetical accuracy and agreeing data points to or from source information to check that the underlying sustainability information had been appropriately evaluated or measured, recorded, collated and reported; and
- considered the disclosure and presentation of the sustainability information.

Other matter

The comparative sustainability information of the Group for the year ended 31 December 2023 was not subject to an external assurance engagement. Our assurance conclusion is not modified in respect of this matter.



Use of our report

Our report, including our conclusion, has been prepared solely for the Board of Directors of the Group in accordance with the agreement between us dated 4 November 2025. To the fullest extent permitted by law, we do not accept or assume responsibility or liability to anyone other than the Board of Directors of Fertiglobe Plc for our work or this report except where terms are expressly agreed between us in writing.

For and on behalf of PricewaterhouseCoopers Limited Partnership (ADGM Branch)

A handwritten signature in blue ink, appearing to read 'Rashid Kh'.

Rashid Muhammad Khursheed

6 March 2026