Fertiglobe Plc

# 2025 CDP Corporate Questionnaire 2025

## Word version

**Important: this export excludes unanswered questions**
This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.
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09/17/2025, 07:51 am

# Contents

# C1. Introduction

## (1.1) In which language are you submitting your response?

*Select from:*

☑ English

## (1.2) Select the currency used for all financial information disclosed throughout your response.

*Select from:*

☑ USD

## (1.3) Provide an overview and introduction to your organization.

### (1.3.2) Organization type

*Select from:*

☑ Publicly traded organization

### (1.3.3) Description of organization

*Fertiglobe PLC (Fertiglobe) is a global pioneer in the production and export of nitrogen-based solutions, including urea, ammonia, and diesel exhaust fluid (DEF). The company is committed to feeding the world and fueling a sustainable future by supplying essential nitrogen fertilizers to customers across the globe, and paving the way for decarbonization efforts across the industry, food, transport, and energy sectors. Founded in 2019 as a strategic partnership between ADNOC and OCI Global, Fertiglobe has cemented its position as the world's largest seaborne exporter of urea and ammonia combined. In October 2024, ADNOC completed its acquisition of OCI Global's 50% stake, bringing its total ownership stake up to 86.2% and solidifying Fertiglobe's position as a cornerstone of ADNOC's low-carbon ammonia strategy. With ADNOC's backing, the company is poised to become a global powerhouse in both nitrogen fertilizers and low carbon ammonia, driving the transition to a more sustainable future. With four strategically located, world-class production plants in the UAE, Egypt, and Algeria, Fertiglobe boasts an annual production capacity of 5.1 million metric tons of urea and 1.6 million metric tons of merchant ammonia, making it the largest producer of nitrogen fertilizers in the MENA region. The company's strategic geographic footprint, including direct access to six ports across the Mediterranean, Red Sea, and Arabian Gulf, enables it to serve customers in 44 countries with unparalleled freight advantages. Fertiglobe's customer base will span the agricultural, industrial, and clean fuels markets, positioning it as a global leader in fertilizers and clean energy solutions. Headquartered in Abu Dhabi and incorporated in Abu Dhabi Global Market (ADGM), Fertiglobe has been listed on the Abu Dhabi Securities Exchange (ADX) since October 2021. The company employs over 2,700 people across its production facilities and headquarter offices. The Company is focused on producing low-carbon ammonia using renewable hydrogen sources and carbon sequestration technologies to enable cleaner*

*energy solutions. Fertiglobe is actively expanding its sustainable product portfolio to support the decarbonization of emerging market segments driven by the hydrogen economy. With new applications for ammonia emerging in the clean hydrogen sector, Fertiglobe is well positioned to capitalize on these opportunities, leveraging its established role in the merchant ammonia market and its early leadership in low-carbon ammonia production.*
*[Fixed row]*

## (1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

### (1.4.1) End date of reporting year

*12/30/2024*

### (1.4.2) Alignment of this reporting period with your financial reporting period

*Select from:*
☑ Yes

### (1.4.3) Indicate if you are providing emissions data for past reporting years

*Select from:*
☑ Yes

### (1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

*Select from:*
☑ 3 years

### (1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

*Select from:*
☑ 3 years

### (1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

*Select from:*
☑ 1 year
*[Fixed row]*

## (1.4.1) What is your organization's annual revenue for the reporting period?

*2009193686*

## (1.5) Provide details on your reporting boundary.

| | Is your reporting boundary for your CDP disclosure the same as that used in your financial statements? | How does your reporting boundary differ to that used in your financial statement? |
|---|---|---|
| | *Select from:*<br>☑ No | *Fertiglobe's boundaries include all global plant facilities. The impacts of FG offices are not accounted for as their impact is negligible.* |

*[Fixed row]*

## (1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

## ISIN code - bond

### (1.6.1) Does your organization use this unique identifier?

*Select from:*
☑ Yes

### (1.6.2) Provide your unique identifier

*XS2499100589*

## ISIN code - equity

## (1.6.1) Does your organization use this unique identifier?

*Select from:*

☑ Yes

## (1.6.2) Provide your unique identifier

*AEF000901015*

### CUSIP number

## (1.6.1) Does your organization use this unique identifier?

*Select from:*

☑ No

### Ticker symbol

## (1.6.1) Does your organization use this unique identifier?

*Select from:*

☑ Yes

## (1.6.2) Provide your unique identifier

*FERTIGLB*

### SEDOL code

## (1.6.1) Does your organization use this unique identifier?

*Select from:*

☑ Yes

## (1.6.2) Provide your unique identifier

*BMXCL70*

## LEI number

### (1.6.1) Does your organization use this unique identifier?

*Select from:*
☑ Yes

### (1.6.2) Provide your unique identifier

*984500A99D1B4CPBF744*

## D-U-N-S number

### (1.6.1) Does your organization use this unique identifier?

*Select from:*
☑ No

## Other unique identifier

### (1.6.1) Does your organization use this unique identifier?

*Select from:*
☑ No
*[Add row]*

## (1.7) Select the countries/areas in which you operate.

*Select all that apply*
☑ Algeria
☑ Egypt
☑ United Arab Emirates

## (1.14) In which part of the chemicals value chain does your organization operate?

Bulk inorganic chemicals

☑ Ammonia

☑ Fertilizers

☑ Hydrogen

## (1.24) Has your organization mapped its value chain?

### (1.24.1) Value chain mapped

*Select from:*

☑ Yes, we have mapped or are currently in the process of mapping our value chain

### (1.24.2) Value chain stages covered in mapping

*Select all that apply*

☑ Upstream value chain

☑ Downstream value chain

### (1.24.3) Highest supplier tier mapped

*Select from:*

☑ Tier 1 suppliers

### (1.24.4) Highest supplier tier known but not mapped

*Select from:*

☑ Tier 2 suppliers

### (1.24.7) Description of mapping process and coverage

*Fertiglobe's mapping process covers all our entities and has been carried out by Fertiglobe's HQ, involving several departments through several stakeholder engagement tools (meetings, calls, survey etc), in order to inform our strategy and maintain our business value. The process has been refined over the years, also via the support of external consultants e.g. during the materiality assessment process, in which we have mapped where, in our value chain, ESG risks, opportunities and impacts occur, and it is periodically updated in order to reflect changes that may occur downstream or upstream our operations. Our value chain begins with natural gas sourcing and ends with the downstream applications of our sold products (ammonia, urea, DEF) - Upstream: natural gas represents the main raw material used in the traditional production process of ammonia, which Fertiglobe sources through long-term supply contracts with partners across its countries of operation. Given that natural gas is our main raw material, our mapping exercise has been focused on the tier 1 suppliers. - Downstream: in the conventional space, the primary application of nitrogen products lies in agriculture, with the fertilizer application. Another application, although limited in terms of FG sold volumes, lies in the industrial use: urea, with a high nitrogen content and ease of handling and transportation, is also used as a raw material in various industrial processes, including resin, melamine, DEF, and animal, feedstock production, while ammonia is a base chemical that goes into many products, such as consumer goods and medicines, and it is also used in refrigeration, pulp, paper, and textile production processes. DEF is used in Selective Catalytic Reduction (SCR) systems to lower harmful vehicle exhaust emissions from diesel engines, with the added advantage of improving vehicle fuel economy by approximately 5% and using diesel fuel more efficiently. Fertiglobe's commitment to further develop its low-carbon ammonia platform will be beneficial for emerging uses and applications of low carbon ammonia that will result in changes our downstream applications. Indeed, low carbon ammonia presents a broad range of decarbonization opportunities in other sectors, including marine fuel, power generation, transportation and construction.*
*[Fixed row]*

## (1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

| | Plastics mapping | Value chain stages covered in mapping |
|---|---|---|
| | *Select from:*<br>☑ Yes, we have mapped or are currently in the process of mapping plastics in our value chain | *Select all that apply*<br>☑ Upstream value chain<br>☑ Downstream value chain |

*[Fixed row]*

## C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

### (2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

### Short-term

#### (2.1.1) From (years)

*0*

#### (2.1.3) To (years)

*2*

#### (2.1.4) How this time horizon is linked to strategic and/or financial planning

*The short-term horizon is expected to be incurred over the next 1–2-year budget period.*

### Medium-term

#### (2.1.1) From (years)

*2*

#### (2.1.3) To (years)

*5*

#### (2.1.4) How this time horizon is linked to strategic and/or financial planning

*The medium-term horizon is expected to be Incurred within the 5-year Strategic Planning period.*

## Long-term

### (2.1.1) From (years)

*5*

### (2.1.2) Is your long-term time horizon open ended?

*Select from:*
☑ Yes

### (2.1.4) How this time horizon is linked to strategic and/or financial planning

*Long- term horizon: expected to be incurred within a 5 -10-year time frame.*
*[Fixed row]*

## (2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

| | Process in place | Dependencies and/or impacts evaluated in this process |
|---|---|---|
| | *Select from:*<br>☑ Yes | *Select from:*<br>☑ Both dependencies and impacts |

*[Fixed row]*

## (2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

| | Process in place | Risks and/or opportunities evaluated in this process | Is this process informed by the dependencies and/or impacts process? |
|---|---|---|---|
| | *Select from:*<br>☑ Yes | *Select from:*<br>☑ Both risks and opportunities | *Select from:*<br>☑ Yes |

*[Fixed row]*

## (2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

### Row 1

### (2.2.2.1) Environmental issue

*Select all that apply*

☑ Climate change

### (2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

*Select all that apply*

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

### (2.2.2.3) Value chain stages covered

*Select all that apply*

☑ Direct operations

☑ Upstream value chain
☑ Downstream value chain
☑ End of life management

## (2.2.2.4) Coverage

*Select from:*
☑ Full

## (2.2.2.5) Supplier tiers covered

*Select all that apply*
☑ Tier 1 suppliers

## (2.2.2.7) Type of assessment

*Select from:*
☑ Qualitative and quantitative

## (2.2.2.8) Frequency of assessment

*Select from:*
☑ More than once a year

## (2.2.2.9) Time horizons covered

*Select all that apply*
☑ Medium-term

## (2.2.2.10) Integration of risk management process

*Select from:*
☑ Integrated into multi-disciplinary organization-wide risk management process

## (2.2.2.11) Location-specificity used

*Select all that apply*

☑ Local

☑ National

## (2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD

Enterprise Risk Management

☑ COSO Enterprise Risk Management Framework

☑ Risk models

International methodologies and standards

☑ Environmental Impact Assessment

☑ IPCC Climate Change Projections

☑ ISO 14001 Environmental Management Standard

☑ Life Cycle Assessment

Other

☑ Materiality assessment

☑ Partner and stakeholder consultation/analysis

☑ Scenario analysis

## (2.2.2.13) Risk types and criteria considered

Acute physical

☑ Cyclones, hurricanes, typhoons

☑ Drought

☑ Flood (coastal, fluvial, pluvial, ground water)

☑ Heavy precipitation (rain, hail, snow/ice)
☑ Tornado

Chronic physical
☑ Water stress
☑ Sea level rise
☑ Soil degradation
☑ Change in land-use
☑ Temperature variability
☑ Precipitation or hydrological variability
☑ Increased severity of extreme weather events

Policy
☑ Carbon pricing mechanisms
☑ Changes to national legislation
☑ Poor coordination between regulatory bodies
☑ Poor enforcement of environmental regulation
☑ Lack of mature certification and sustainability standards
☑ Other policy, please specify **:Lack of globally accepted and harmonized definitions**

## (2.2.2.14) Partners and stakeholders considered

*Select all that apply*
☑ Customers
☑ Employees
☑ Investors
☑ Regulators
☑ Suppliers

## (2.2.2.15) Has this process changed since the previous reporting year?

*Select from:*
☑ No

## (2.2.2.16) Further details of process

*Our ERM includes the process of identifying, assessing and responding to our environmental risks and opportunities, including Climate Change, equipping us with policies and procedures to facilitate the evaluation and management of our risks. Our ERM and Internal Control Framework (ICF) are designed to provide reasonable assurance that the risks faced are properly evaluated and mitigated, and that management has all necessary information to make informed decisions. Risk identification, assessment, and mitigation is conducted at Group level and involves all subsidiaries, integrating a top down and bottom-up approach. Equipped with insights from the market, industry and geopolitics, we follow a bottom-up and top-down approach to ensure all relevant risks are identified, managed and reported in a timely and comprehensive manner. Risk Owners are identified for each risk to ensure accountability, assuring risks are managed and transparently described in the Risk Register, assessed timely, monitored effectively and updated regularly. At Corporate level, a top-down comprehensive review of the key risks, challenges and megatrends impacting the industries where we operate is conducted. Risks at corporate level are identified and assessed with the help of senior leadership team; risks at Operating Companies (OpCos) and holding companies levels are assessed with respective business owners. OpCos are the first line of defense for risk identification (inc. Climate) assessment and management. Risks are assessed in terms of potential likelihood and severity, financial impact and the effectiveness of mitigations in place. OpCos and Corporate-identified risks are rated, graded and prioritized,top rated risks are reported to the Audit Committee and then presented to the Board. All risks are monitored by Fertiglobe management. Each Quarter, executive management monitors and assesses the consolidated group risk profile (strategic, operational, financial and compliance risks) involving key stakeholders.We periodically monitor climate change transition and physical risks (including water ones) in our direct operations, upstream and downstream value chain, in the short/medium (2030) and long term (2050). Physical risks are assessed across 3 IPCC scenarios. Our risk identification and assessment process takes into account TCFD recommendations and considers environmental dependencies and impacts, following the LEAP approach. A deep assessment of climate risks was carried out during the year, identifying a long list of potential risks, then shortlisted to focus on the ones that could have a substantive financial or strategic effect on the organization. The risks shortlisted have been scored (based on their expected magnitude and likelihood) and financially quantified. Significant risks are incorporated in our ERM process (e.g. regulations, like the EU carbon border tax mechanism) and are re-assessed and validated on a quarterly basis. Following risk identification, assessment and prioritization, we have developed adequate responses to mitigate the risks, develop adaptation strategies and/or maximize the opportunities. Corporate management takes into account climate and sustainability risks in terms of strategic impact and opportunities, looking at medium and long term, to inform the Group strategy.*

### Row 2

## (2.2.2.1) Environmental issue

*Select all that apply*

☑ Water

## (2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

*Select all that apply*

☑ Dependencies

☑ Impacts

☑ Risks
☑ Opportunities

## (2.2.2.3) Value chain stages covered

*Select all that apply*
☑ Direct operations
☑ Upstream value chain
☑ Downstream value chain
☑ End of life management

## (2.2.2.4) Coverage

*Select from:*
☑ Full

## (2.2.2.5) Supplier tiers covered

*Select all that apply*
☑ Tier 1 suppliers

## (2.2.2.7) Type of assessment

*Select from:*
☑ Qualitative and quantitative

## (2.2.2.8) Frequency of assessment

*Select from:*
☑ More than once a year

## (2.2.2.9) Time horizons covered

*Select all that apply*

☑ Medium-term

## (2.2.2.10) Integration of risk management process

*Select from:*

☑ Integrated into multi-disciplinary organization-wide risk management process

## (2.2.2.11) Location-specificity used

*Select all that apply*

☑ Local

☑ National

## (2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ EcoVadis

☑ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD

☑ WRI Aqueduct

Enterprise Risk Management

☑ COSO Enterprise Risk Management Framework

☑ Risk models

International methodologies and standards

☑ Environmental Impact Assessment

☑ IPCC Climate Change Projections

☑ ISO 14001 Environmental Management Standard

☑ Life Cycle Assessment

Other

☑ Materiality assessment

☑ Partner and stakeholder consultation/analysis

☑ Scenario analysis

## (2.2.2.13) Risk types and criteria considered

Acute physical

☑ Cyclones, hurricanes, typhoons

☑ Drought

☑ Flood (coastal, fluvial, pluvial, ground water)

☑ Heavy precipitation (rain, hail, snow/ice)

☑ Tornado

Chronic physical

☑ Water stress

☑ Sea level rise

☑ Soil degradation

☑ Change in land-use

☑ Temperature variability

☑ Precipitation or hydrological variability

☑ Increased severity of extreme weather events

Policy

☑ Changes to national legislation

☑ Other policy, please specify **:Lack of globally accepted and harmonized definitions**

☑ Regulation of discharge quality/volumes

☑ Poor coordination between regulatory bodies

☑ Poor enforcement of environmental regulation

☑ Lack of mature certification and sustainability standards

Market

☑ Uncertainty in the market signals

Reputation

☑ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)

Technology

☑ Unsuccessful investment in new technologies

☑ Other technology, please specify

Liability

☑ Exposure to litigation

☑ Non-compliance with regulations

## (2.2.2.14) Partners and stakeholders considered

*Select all that apply*

☑ Customers

☑ Employees

☑ Investors

☑ Regulators

☑ Suppliers

## (2.2.2.15) Has this process changed since the previous reporting year?

*Select from:*

☑ No

## (2.2.2.16) Further details of process

*Our ERM includes the process of identifying, assessing and responding to our environmental risks and opportunities, including Climate Change, equipping us with policies and procedures to facilitate the evaluation and management of our risks. Our ERM and Internal Control Framework (ICF) are designed to provide reasonable assurance that the risks faced are properly evaluated and mitigated, and that management has all necessary information to make informed decisions. Risk identification, assessment, and mitigation is conducted at Group level and involves all subsidiaries, integrating a top down and bottom-up approach. Equipped with insights from the market, industry and geopolitics, we follow a bottom-up and top-down approach to ensure all relevant risks are identified, managed and reported in a timely and comprehensive manner. Risk Owners are identified for each risk to ensure accountability, assuring risks are managed and transparently described in the Risk Register, assessed timely, monitored effectively and updated regularly. At Corporate level, a top-down comprehensive review of the key risks, challenges and megatrends impacting the industries where we operate is conducted. Risks at corporate level are identified and assessed with the help of senior leadership team; risks at OpCos and holding companies levels are assessed with respective business owners. OpCos are the first line of defense for risk identification (inc. water)*

*assessment and management. Risks are assessed in terms of potential likelihood and severity, financial impact and the effectiveness of mitigations in place. OpCos and Corporate-identified risks are rated, graded and prioritized,top rated risks are reported to the Audit Committee and then presented to the Board. All risks are monitored by Fertiglobe management. Quarterly, executive management monitors and assesses the consolidated group risk profile (strategic, operational, financial and compliance risks) involving key stakeholders.We periodically monitor climate change transition and physical risks (including water ones) in our direct operations, upstream and downstream value chain, in the short/medium (2030) and long term (2050). Our risk identification and assessment process takes into account TCFD recommendations and considers environmental dependencies and impacts, following the LEAP approach. A deep assessment of climate risks was carried out during the year, identifying a list of potential risks, then shortlisted to focus on those that may have a substantive financial/strategic effect on the organization. These ones have been scored (based on expected magnitude and likelihood) and financially quantified. Significant risks are incorporated in our ERM process (e.g. regulations, like the EU CBAM) and are re-assessed and validated quarterly. Following risk identification, assessment and prioritization, we developed adequate responses to mitigate the risks, develop adaptation strategies and/or maximize the opportunities. Corporate management considers climate and sustainability risks in terms of strategic impact/opportunities, looking at medium/long term, to inform the Group strategy. We use WRI Aqueduct 4.0 to assess baseline water stress for OpCos as part of the annual water performance review.*
*[Add row]*

## (2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

### (2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

*Select from:*
☑ Yes

### (2.2.7.2) Description of how interconnections are assessed

*Our environmental dependencies and impacts assessment, inspired on LEAP approach, gives rise to environmental-related risks and opportunities identified, assessed and mitigated in our ERM processes, as indicated in question 2.2.2. In line with our Corporate and ESG Governance, ERM process Risk Owners are responsible for assessing environmental dependencies and impacts and participate in the materiality assessment process, LCA, and Environment Impact Assessment (EIA) to ensure effective alignment, synergies, contributions and possible trade-offs between dependencies, impacts, risks and/or opportunities. At corporate level environmental dependencies and impacts (positive and negative) are assessed: 1. yearly, in our double materiality assessment process (impact materiality), while the financial materiality assessment and our Enterprise Risk Management influence each other. When identifying potential material ESG topics we consider peer benchmarks, our operating environment, and the regulatory landscape across our value chain (upstream, direct operations, downstream). ESG topics are assessed in terms of impact and financial materiality, in line with the EU CSDR and are validated with internal and external stakeholders and approved by FG Sustainability SteerCo. 2.During each plant design phase: analysis of environmental impacts and of natural, social and economic aspects, occur in plants' Environment Impact Assessment (EIA). These include describing potential hazards/impacts and how to reduce associated risks; EIA are reviewed every 5 years in the operation phase. 3.Based on business projects' needs, e.g. in the low carbon/renewable ammonia spaces, analyses are performed to quantify environmental related dependencies, impacts, risks and opportunities. These interconnections are assessed during LCAs, which evaluate and measure environmental impacts associated with products, services, processes, or activities, from raw material extractions to the end of the lifecycle and EIA. Both cases assess dependencies on reliable and cost-effective access to ecosystem services (e.g. water and power sources). For example, assessments consider water usage during the production*

*process (e.g. cooling water, steam, raw material for downstream products). Water is circulated/reused several times in production cycles to minimize impacts, maximizing the efficiency of our practices. As all our plants are situated in water stressed areas, using freshwater may be a risk to local communities (water availability). The combined assessments of risks, opportunities, impacts and dependencies on freshwater reliability led to identifying a mitigation strategy: reducing freshwater consumption to 0, replacing it with sea water by using desalination units. Our target allowed us to utilize abundant local resources (sea water), addressing water scarcity risks for surrounding communities. It also helps strike a sustainable balance between industrial water use and preserving ecosystems.*
*[Fixed row]*

## (2.3) Have you identified priority locations across your value chain?

### (2.3.1) Identification of priority locations

*Select from:*

☑ Yes, we have identified priority locations

### (2.3.2) Value chain stages where priority locations have been identified

*Select all that apply*

☑ Direct operations

### (2.3.3) Types of priority locations identified

Locations with substantive dependencies, impacts, risks, and/or opportunities

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

### (2.3.4) Description of process to identify priority locations

*Priority locations have been identified based on the result of assessment on water related dependencies, impacts, risks, and opportunities, as above reported. In particular, 3 main sources are taken into account on this assessment We consider SASB Chemicals Standards along with TCFD recommendations, specifically those linked to water-related risks and we use the Aqueduct 3.0 tool to determine which production sites are located in water stressed areas, considering that water represents one of our main environmental dependencies. In the planning of new sites and plant extensions, an Environment Impact Assessment (EIA) is used to assess plant impacts on the environment. In particular, according to WRI Aqueduct Water Risk Atlas all our plants are located in areas with limited water availability, with a risk indicator 'Water stress' greater than 'Medium – high' for all 3 location of our plants (UAE, Egypt and Algeria) and a risk indicator 'Water Depletion' greater than 'Medium – high' for 2 locations (UAE and Algeria). Please refer to our Annual Report for more information. Find attached an extract of Annual Report 2024 containing the key information for this question.*

## (2.3.5) Will you be disclosing a list/spatial map of priority locations?

*Select from:*

☑ Yes, we will be disclosing the list/geospatial map of priority locations

## (2.3.6) Provide a list and/or spatial map of priority locations

*Fertiglobe_Priority locations_Water stress_2025.pdf*
*[Fixed row]*

# (2.4) How does your organization define substantive effects on your organization?

## Risks

## (2.4.1) Type of definition

*Select all that apply*

☑ Qualitative

☑ Quantitative

## (2.4.2) Indicator used to define substantive effect

*Select from:*

☑ Revenue

## (2.4.3) Change to indicator

*Select from:*

☑ Absolute decrease

## (2.4.5) Absolute increase/ decrease figure

*32000000*

## (2.4.6) Metrics considered in definition

*Select all that apply*

☑ Other, please specify :Fertiglobe matrices are a combination of severity and likelihood altogether.

## (2.4.7) Application of definition

*A substantive financial/strategic impact on our business has a effect of more than $ 32MM in terms of potential reduction of net revenue, which may generate an impact on the Financial value of capital investment thus require re-evaluation. Our ERM considers the Indirect Financial Consequence, including any secondary financial effects, e.g. legal costs, fines, or the cost of remedial actions resulting from the risky event. According to our enterprise-wide framework definitions, a substantive impact has a major effect on the delivery of the objectives and the organizational strategy. Financial, environmental, and strategic risks are assessed at group level and operational level. A climate-related risk/ other environmental risks may be assessed in terms of financial impact or in terms of non-financial impacts such as reputational damage, impact on stakeholders, or more generally negative environmental impact. Risks are assessed on the financial impact at either operating company level, or corporate level and are categorized in a 6x6 ERM matrix depending on their severity (6 levels - with the 4 most significant being 1576MM, 630- 1576MM (20% to 50%), 158- 630MM (5% to 20%) and 32-158MM (1% to 5%) over the average of 5 years net revenues projected in the business plan, in alignment with ADNOC current steers and likelihood (Rare, unlikely, possible, likely, very likely, almost certain) of impact. We deem that risks with substantive effects on our organization from a severity perspective are the ones exceeding 32,000,000$, corresponding to Serious, Significant, Severe or Extremely severe loss of future value and minimum potential reduction of Net Revenue by 1%(Average 5 years net revenue). Likelihood and severity, combined, determine the risk level categorization, requiring minimum action for their mitigation. We define strategic risks as those that may impede the ability to achieve strategic objectives that we believe are critical to our performance and growth which include impact on HSE, reputational risk or our ability to pursue strategic growth or business development projects. The metrics/ thresholds are reviewed and updated annually and/or as needed. Initially proposed by the ERM team, they are reviewed by the Group Controller and CFO, discussed with Fertiglobe Audit Committee and presented to the Board. The use of the financial impact scale is based largely on qualitative assessments.*

# Opportunities

## (2.4.1) Type of definition

*Select all that apply*

☑ Qualitative

☑ Quantitative

## (2.4.2) Indicator used to define substantive effect

*Select from:*

☑ Revenue

## (2.4.3) Change to indicator

*Select from:*

☑ Absolute increase

## (2.4.5) Absolute increase/ decrease figure

*32000000*

## (2.4.6) Metrics considered in definition

*Select all that apply*

☑ Other, please specify :Fertiglobe matrices are a combination of severity and likelihood altogether.

## (2.4.7) Application of definition

*ESG issues, including environmental related ones, influence financial returns and, at the same time, present opportunities to drive long-term value. Our ERM process takes into account the assessment of both risks and opportunities; the opportunity assessment is also integrated and quantified in our strategy management process and in the ESG risks and opportunity assessment performed annually for the double materiality assessment process. The threshold used in both processes is the same used in the risk management process in order to ensure consistency in the approach. Accordingly, a substantive opportunity has a major effect on our organizational strategy, ultimately impacting our ability to generate additional revenues or NPV (capital projects). Opportunities are defined on severity 6 levels - with the 4 most significant being 1576MM, followed by 630- 1576MM, 158- 630MM and 32-158MM. Opportunities are assessed based on likelihood of impacts (Rare, unlikely, possible, likely, very likely, almost certain) of impact. The metrics and their thresholds are reviewed and updated annually and/or as needed. Initially proposed by the ERM team, also informed by the Strategy Team representing all functions, they are then reviewed by the FG Group Controller and CFO and ultimately discussed with FG Audit Committee and presented to the Board.*
*[Add row]*

# (2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

## (2.5.1) Identification and classification of potential water pollutants

*Select from:*

☑ Yes, we identify and classify our potential water pollutants

## (2.5.2) How potential water pollutants are identified and classified

*Based on local water permits of the treatment plants, we have a list of pollutants, which are regularly monitored and measured. This list stipulates potential hazards (impact on drinking water and ecology, such as plant and water life) of every compound and obliges our sites to review the properties of each chemical. Based on the type of compound and toxicity level of water body, norms for effluents are determined. For all compounds, maximal concentrations of the effluents are stipulated in the permits. In case of hazardous substances, we agree on a specific course of action to reduce the total amount of that substance or engage in projects that aim to improve water quality. Moreover, all effluent water withdrawn undergoes primary and secondary treatment before being discharged into the sea, in compliance with local water regulations. Each site metrics and indicators used for monitoring treated water comply with local water regulations. Note that given all our plants hold the ISO14001, they also comply with the certification requirements for managing and monitoring water pollutants and their impact on the environment.*
*[Fixed row]*

# (2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

### Row 1

## (2.5.1.1) Water pollutant category

*Select from:*
☑ Inorganic pollutants

## (2.5.1.2) Description of water pollutant and potential impacts

*Cooling water treatment chemicals. Negative impact on quality of drinking water and the environment (life under water).*

## (2.5.1.3) Value chain stage

*Select all that apply*
☑ Direct operations
☑ Downstream value chain

## (2.5.1.4) Actions and procedures to minimize adverse impacts

*Select all that apply*

☑ Upgrading of process equipment/methods

☑ Reduction or phase out of hazardous substances

☑ Provision of best practice instructions on product use

☑ Implementation of integrated solid waste management systems

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

## (2.5.1.5) Please explain

*We perform regular maintenance activities and calibrations of our equipment to prevent accidental spills and leakages. We are implementing systems to remove the hazardous substances from the water and integrate them in our solid waste streams. We work together with the companies that deliver the treatment chemicals to adjust and optimize processes, in line with local and sector specific regulatory requirements. We also actively try to minimize the amount of hazardous substances. Finally, we in-vest in best available techniques to reduce the amount of chemicals in our discharge.*

### Row 2

## (2.5.1.1) Water pollutant category

*Select from:*

☑ Other synthetic organic compounds

## (2.5.1.2) Description of water pollutant and potential impacts

*Cooling water treatment chemicals. Negative impact on quality of drinking water and the environment (life under water).*

## (2.5.1.3) Value chain stage

*Select all that apply*

☑ Direct operations

☑ Downstream value chain

## (2.5.1.4) Actions and procedures to minimize adverse impacts

*Select all that apply*

☑ Upgrading of process equipment/methods

☑ Reduction or phase out of hazardous substances

☑ Provision of best practice instructions on product use

☑ Implementation of integrated solid waste management systems

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

## (2.5.1.5) Please explain

*Cooling water treatment chemicals. Negative impact on quality of drinking water and the environment (life under water).*

### Row 3

## (2.5.1.1) Water pollutant category

*Select from:*

☑ Oil

## (2.5.1.2) Description of water pollutant and potential impacts

*Lube Oil. Negative impact on quality of drinking water and the environment (life under water).*

## (2.5.1.3) Value chain stage

*Select all that apply*

☑ Direct operations

☑ Upstream value chain

## (2.5.1.4) Actions and procedures to minimize adverse impacts

*Select all that apply*

☑ Upgrading of process equipment/methods

☑ Reduction or phase out of hazardous substances
☑ Provision of best practice instructions on product use
☑ Implementation of integrated solid waste management systems
☑ Industrial and chemical accidents prevention, preparedness, and response
☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements
☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

## (2.5.1.5) Please explain

*We have lube oil in our warehouse and in our machines. In case of a leak, the lube oil doesn't spill as we have spill kits and band walls around the storage areas. Each plant has response procedures indicating how to act in case of any hazardous leakage and drills are performed regularly.*
*[Add row]*

## C3. Disclosure of risks and opportunities

## (3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

### Climate change

### (3.1.1) Environmental risks identified

*Select from:*

☑ Yes, both in direct operations and upstream/downstream value chain

### Water

### (3.1.1) Environmental risks identified

*Select from:*

☑ No

### (3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

*Select from:*

☑ Environmental risks exist, but none with the potential to have a substantive effect on our organization

### (3.1.3) Please explain

*Please note we did not identify any substantive effect water may pose on our organization. More details are provided in the analysis carried out in section 9.3*

### Plastics

### (3.1.1) Environmental risks identified

*Select from:*

☑ No

## (3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

*Select from:*

☑ Environmental risks exist, but none with the potential to have a substantive effect on our organization

## (3.1.3) Please explain

*Plastics, incl. plastic waste is not a material topic for us and therefore poses no risk. Our production processes for nitrogen products produce limited by-products and are not waste intensive. Our distribution processes are primarily bulk shipments with minimal packaging required. Almost all the waste we produce is non-hazardous and primarily result from maintenance activities. Each facility monitors and minimizes its hazardous and non-hazardous waste through active waste management programs.*
*[Fixed row]*

# (3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

## Climate change

## (3.1.1.1) Risk identifier

*Select from:*

☑ Risk1

## (3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Carbon pricing mechanisms

## (3.1.1.4) Value chain stage where the risk occurs

*Select from:*

☑ Direct operations

## (3.1.1.6) Country/area where the risk occurs

*Select all that apply*

☑ Italy
☑ Malta
☑ Spain
☑ Cyprus
☑ France
☑ Austria
☑ Belgium
☑ Croatia
☑ Czechia
☑ Denmark
☑ Romania
☑ Bulgaria
☑ Portugal
☑ Slovakia
☑ Slovenia
☑ Greece
☑ Latvia
☑ Poland
☑ Sweden
☑ Turkey
☑ Estonia
☑ Finland
☑ Germany
☑ Hungary
☑ Ireland
☑ Lithuania
☑ Luxembourg
☑ Netherlands
☑ United Arab Emirates
☑ United Kingdom of Great Britain and Northern Ireland

## (3.1.1.9) Organization-specific description of risk

*Regulatory schemes are relevant to Fertiglobe's operations and included in climate-related risk & opportunity assessments. We comply with applicable laws and regulations where we do business to maintain our 'license to operate'. All employees are bound by our Compliance Framework, continuously embedded in our organization. We actively monitor economic, political, and regulatory developments. Our Sustainability & Legal teams work diligently to monitor and review our practices and any changes in laws or regulations in the countries where we operate to provide reasonable assurances that we remain in line with all relevant laws. Management has drafted contingency plans for various unforeseen events/adverse scenarios. Current and increasing regulations/policies, e.g. CBAM, and other potential carbon taxation mechanisms may impact our operations.From 2026, EU CBAM imposes a charge on embedded carbon emissions (scope1 and 2) of certain imports (incl. Fertilizers), equal to the charge on European domestic goods under the EU ETS, to be paid by the EU importer. To minimize regulatory impacts, FG may need to adjust production to lower emissions or face higher costs. While the UK CBAM and UAE ETS pose similar risks, they are less significant than the EU CBAM as they are still emerging. Turkey is also considering to introduce a carbon pricing mechanism.*

## (3.1.1.11) Primary financial effect of the risk

*Select from:*

☑ Increased indirect [operating] costs

## (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

*Select all that apply*

☑ Short-term

## (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

*Select from:*

☑ Likely

## (3.1.1.14) Magnitude

*Select from:*

☑ Medium-high

## (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*60,000,000*

## (3.1.1.17) Are you able to quantify the financial effect of the risk?

*Select from:*

☑ Yes

## (3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

*15000000*

## (3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

*60000000*

## (3.1.1.25) Explanation of financial effect figure

*Figures based on our carbon footprint, compared to the EU ETS free allowances and the forecasted CO2 prices for the short-term, considering the quantity of products currently exported to Europe. The financial effect figure represents the additional costs- in terms of CBAM levies - deriving from the EU CBAM Regulation. The calculation considers: - the quantity of products currently exported to Europe; - our carbon footprint, compared to the EU ETS free allowances; - the forecasted CO2 prices for the short-term; - changes of sustainability legislations in Europe.*

## (3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Increase environment-related capital expenditure

## (3.1.1.27) Cost of response to risk

*6439844*

## (3.1.1.28) Explanation of cost calculation

*We currently respond to this by increasing our energy efficiency by optimizing our production assets through various efficiency and emissions reduction projects. The figure represents the spent in FY24 for our Manufacturing Improvement Plan (MIP) and includes operational excellence and energy efficiency initiatives (e.g. usage of more energy efficient machinery, boilers and burners). We are continuously evaluating numerous initiatives to capture the transitional potential by partnership with industry leaders.*

## (3.1.1.29) Description of response

*This strategy focuses on enhancing operational reliability through capital projects and modernizing practices that minimize energy, with the goal of transitioning towards more sustainable and renewable energy sources.*

# Climate change

## (3.1.1.1) Risk identifier

*Select from:*

☑ Risk2

## (3.1.1.3) Risk types and primary environmental risk driver

Market

☑ Changing customer behavior

## (3.1.1.4) Value chain stage where the risk occurs

*Select from:*

☑ Direct operations

## (3.1.1.6) Country/area where the risk occurs

*Select all that apply*

☑ Congo
☑ India
☑ Italy
☑ Japan
☑ Malta
☑ Greece
☑ Israel
☑ Jordan
☑ Latvia
☑ Mexico
☑ Austria
☑ Belgium
☑ Croatia
☑ Czechia
☑ Denmark
☑ Morocco
☑ Spain
☑ Brazil
☑ Canada
☑ Cyprus
☑ France
☑ Norway
☑ Poland
☑ Sweden
☑ Turkey
☑ Algeria
☑ Estonia
☑ Finland
☑ Germany
☑ Hungary
☑ Ireland
☑ Bulgaria

☑ Namibia
☑ Romania
☑ Tunisia
☑ Uruguay
☑ Slovenia
☑ Argentina
☑ Australia
☑ Lithuania
☑ Nicaragua
☑ South Africa
☑ United Arab Emirates
☑ United States of America
☑ United Kingdom of Great Britain and Northern Ireland
☑ Colombia
☑ Ethiopia
☑ Portugal
☑ Slovakia
☑ Bangladesh
☑ Luxembourg
☑ Mauritania
☑ Mozambique
☑ Netherlands

## (3.1.1.9) Organization-specific description of risk

*Fertilizers production processes (incl. nitrogen ones) are energy and CO2 intensive: EU CBAM and other potential carbon taxation mechanisms may impact FG trading flows. This implies producers and customers behaviors changes, as prices of ammonia and urea are likely to increase due to carbon prices. The EU CBAM, along with a reduction of the EU ETS cap and an expansion of the ETS to the maritime sector will increase demand for carbon allowances and tighten supply, driving bullish long-term EU emissions allowance prices above Eur100/mtCO2e by 2030 under S&P Global Commodity Insights latest EU price forecasts. (source: S&P). CBAM Increased carbon costs may lead customer to increase their demand of less carbon intensive fertilizers (e.g. nitrates). This may impact the ammonia and urea demand in europe overall. Trading flows changes as a result of sustainability legislations in Europe can potentially reduce the imported volumes of urea into the region as farmers will switch to Nitrates, but at the same time, with higher nitrates production, EU's needs for imported NH3 will likely increase. On the other hand, there is also the possibility for final consumers to start mothballing a significant amount of nitrogen/ ammonia capacity. This would mean a higher import of ammonia at first, while later on the demand would slow down gradually. This specific risk may be mitigated by decarbonizing our operations and achieving lower carbon intensity values, positively impacting CBAM taxes.*

## (3.1.1.11) Primary financial effect of the risk

*Select from:*
☑ Decreased revenues due to reduced demand for products and services

## (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

*Select all that apply*

☑ Medium-term

## (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

*Select from:*

☑ Unlikely

## (3.1.1.14) Magnitude

*Select from:*

☑ Medium

## (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*19,500,000*

## (3.1.1.17) Are you able to quantify the financial effect of the risk?

*Select from:*

☑ Yes

## (3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

*0*

## (3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

*19500000*

## (3.1.1.25) Explanation of financial effect figure

*The financial effect figure represents the potential loss of sales deriving from the change in trade flows. The calculation considers: -changes of sustainability legislations in Europe, which potentially may reduce the imported volumes of urea into the region; - the next ten year urea imports forecasts decrease made by*

*commodity market analysts, which foresee a gradual decrease starting from 2026; - Changes in the fertilizer market in europe (urea vs. ntirates fertilizers); - Gas and fertilizer commodity price changes; - Fertiglobe's urea market share in Europe. As a consequence from stricter sustainability legislations in Europe through CBAM kick-in as of 2026, consultants are expecting that urea consumption in Europe will somewhat decrease. Due to lower carbon footprint, it is likely that the farmer will replace urea application to Nitrates application.*

## (3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Implementation of environmental best practices in direct operations

## (3.1.1.27) Cost of response to risk

*110000000*

## (3.1.1.28) Explanation of cost calculation

*This value represents the capex to implement initiatives for the reduction of Fertiglobe's emissions.*

## (3.1.1.29) Description of response

*The initiatives to be implemented for reducing Fertiglobe's emissions include reliability and operational excellence initiatives and low-carbon technologies.*

# Climate change

## (3.1.1.1) Risk identifier

*Select from:*

☑ Risk3

## (3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Lack of globally accepted and harmonized definitions

## (3.1.1.4) Value chain stage where the risk occurs

*Select from:*

☑ Direct operations

## (3.1.1.6) Country/area where the risk occurs

*Select all that apply*

☑ Chad
☑ Cuba
☑ Fiji
☑ Guam
☑ Iraq
☑ Aruba
☑ Benin
☑ Chile
☑ China
☑ Congo
☑ Italy
☑ Japan
☑ Kenya
☑ Libya
☑ Malta
☑ Samoa
☑ Spain
☑ Sudan
☑ Tonga
☑ Yemen
☑ Cyprus
☑ France
☑ Gambia
☑ Mali
☑ Niue
☑ Oman
☑ Peru
☑ Togo
☑ Egypt
☑ Gabon
☑ Ghana
☑ Haiti
☑ India
☑ Nauru
☑ Nepal
☑ Niger
☑ Palau
☑ Qatar
☑ Angola
☑ Belize
☑ Bhutan
☑ Brazil
☑ Canada
☑ Guyana
☑ Israel
☑ Jersey

☑ Greece
☑ Guinea
☑ Latvia
☑ Malawi
☑ Mexico
☑ Monaco
☑ Norway
☑ Turkey
☑ Tuvalu
☑ Uganda
☑ Zambia
☑ Albania
☑ Bahrain
☑ Belarus
☑ Belgium
☑ Bermuda
☑ Burundi
☑ Ecuador
☑ Eritrea
☑ Estonia
☑ Finland
☑ Georgia
☑ Jamaica
☑ Lebanon
☑ Lesotho
☑ Liberia
☑ Mayotte
☑ Romania
☑ Senegal
☑ Somalia
☑ Jordan
☑ Kuwait
☑ Panama
☑ Poland
☑ Rwanda
☑ Serbia
☑ Sweden
☑ Algeria
☑ Andorra
☑ Armenia
☑ Austria
☑ Bahamas
☑ Comoros
☑ Croatia
☑ Curaçao
☑ Czechia
☑ Denmark
☑ Germany
☑ Grenada
☑ Hungary
☑ Iceland
☑ Ireland
☑ Morocco
☑ Myanmar
☑ Namibia
☑ Nigeria
☑ Réunion
☑ Ukraine
☑ Uruguay
☑ Vanuatu

☑ Tokelau
☑ Tunisia
☑ Botswana
☑ Bulgaria
☑ Cambodia
☑ Cameroon
☑ Colombia
☑ Holy See
☑ Honduras
☑ Kiribati
☑ Malaysia
☑ Maldives
☑ Slovakia
☑ Slovenia
☑ Suriname
☑ Thailand
☑ Viet Nam
☑ Guatemala
☑ Indonesia
☑ Lithuania
☑ Mauritius
☑ Nicaragua
☑ Cabo Verde
☑ Costa Rica
☑ Guadeloupe
☑ Kazakhstan
☑ Kyrgyzstan
☑ Montserrat
☑ Mozambique
☑ San Marino
☑ Anguilla
☑ Barbados
☑ Djibouti
☑ Dominica
☑ Eswatini
☑ Ethiopia
☑ Guernsey
☑ Mongolia
☑ Pakistan
☑ Paraguay
☑ Pitcairn
☑ Portugal
☑ Zimbabwe
☑ Argentina
☑ Australia
☑ Gibraltar
☑ Greenland
☑ Singapore
☑ Sri Lanka
☑ Antarctica
☑ Azerbaijan
☑ Bangladesh
☑ Luxembourg
☑ Madagascar
☑ Martinique
☑ Mauritania
☑ Montenegro
☑ Uzbekistan
☑ Afghanistan
☑ El Salvador

☑ Seychelles
☑ Tajikistan
☑ New Zealand
☑ Philippines
☑ Puerto Rico
☑ Saint Lucia
☑ South Sudan
☑ Saudi Arabia
☑ Sierra Leone
☑ South Africa
☑ Turkmenistan
☑ Åland Islands
☑ Liechtenstein
☑ New Caledonia
☑ Taiwan, China
☑ American Samoa
☑ Cayman Islands
☑ French Polynesia
☑ Marshall Islands
☑ Papua New Guinea
☑ Saint Barthélemy
☑ Brunei Darussalam
☑ Antigua and Barbuda
☑ Republic of Moldova
☑ Trinidad and Tobago
☑ Bosnia & Herzegovina
☑ Hong Kong SAR, China
☑ Cocos (Keeling) Islands
☑ Central African Republic
☑ Northern Mariana Islands
☑ Isle of Man
☑ Netherlands
☑ Switzerland
☑ Timor-Leste
☑ Burkina Faso
☑ Cook Islands
☑ Saint Helena
☑ Bouvet Island
☑ Côte d'Ivoire
☑ Faroe Islands
☑ French Guiana
☑ Guinea-Bissau
☑ Norfolk Island
☑ Western Sahara
☑ North Macedonia
☑ Solomon Islands
☑ Christmas Island
☑ Equatorial Guinea
☑ Republic of Korea
☑ Dominican Republic
☑ Russian Federation
☑ State of Palestine
☑ Syrian Arab Republic
☑ United Arab Emirates
☑ Saint Kitts and Nevis
☑ Sao Tome and Principe
☑ British Virgin Islands
☑ Saint Pierre and Miquelon
☑ Sint Maarten (Dutch part)
☑ Wallis and Futuna Islands

☑ Turks and Caicos Islands
☑ United States of America
☑ Falkland Islands (Malvinas)
☑ French Southern Territories
☑ United Republic of Tanzania
☑ United States Virgin Islands
☑ British Indian Ocean Territory
☑ Micronesia (Federated States of)
☑ Saint Vincent and the Grenadines
☑ Heard Island and McDonald Islands
☑ Venezuela (Bolivarian Republic of)
☑ United States Minor Outlying Islands
☑ Iran (Islamic Republic of)
☑ Saint Martin (French part)
☑ Svalbard and Jan Mayen Islands
☑ Bolivia (Plurinational State of)
☑ Bonaire, Sint Eustatius and Saba
☑ Democratic Republic of the Congo
☑ Lao People's Democratic Republic
☑ Democratic People's Republic of Korea
☑ China, Macao Special Administrative Region
☑ South Georgia and the South Sandwich Islands
☑ United Kingdom of Great Britain and Northern Ireland

## (3.1.1.9) Organization-specific description of risk

*As with many early projects, there are commercial risks (other than technological and cost related one) pertaining to the demand and markets of blue and green ammonia that may impact our current strategy and investments - considering that requirements for low carbon and renewable hydrogen &derivatives for major markets like Europe and Asia (e.g., Japan and Korea) are still unclear. This lack of clarity is one of the main factors that may hinder market growth, along with a limited cross-border coordination on standards and certification, and the variety of standards and certification schemes. To accelerate the energy transition and balance rising production costs with greener commodity sales, rapid adoption of qualification standards for renewable and low-carbon ammonia, alongside supply and demand incentives, is crucial. An ecosystem-wide approach is needed to ensure coordination among policymakers, more effective incentives, smarter regulations, encourage demand and support the higher production costs. The same issue applies also to fertilizers with inhibitors: considered to be a potential solution to minimize GHG emissions related to fertilizers application into the farmland. Their impacts may be calculated with different methodologies and based on the type of inhibitors utilized, thus a harmonization of the definition of "fertilizers with inhibitors" is essential to encourage the demand and reduce risks related to cross-border misalignment on standards and certifications.*

## (3.1.1.11) Primary financial effect of the risk

*Select from:*
☑ Constraint to growth

## (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

*Select all that apply*

☑ Medium-term

## (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

*Select from:*

☑ Unlikely

## (3.1.1.14) Magnitude

*Select from:*

☑ Medium

## (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*The impacts of the risks of a lack of globally accepted and harmonized definitions cannot be separately identifiable and can apply on many or few components of the planned value chain installations across the projects. For example, some risks can be addressed in the project configurations development / EPC with little to significant impact on project cost structure. In the case that risks may not be addressed (low likelihood) this will have an impact on top line sales and by effect Fertiglobe bottom line IRR, for example worst case scenario a portion of the produced product to be marketed and sold as grey instead of green. Projects being located outside of the EU entail this underlying risk since a lot of the rules around the Renewable Energy Directive and the Low-carbon Delegated Act have not been clearly defined in emerging economies. The impacts of the risks of a lack of globally accepted and harmonized definitions cannot be separately identifiable and can apply on many or few components of the planned value chain installations across the projects. For example, some risks can be addressed in the project configurations development / EPC with little to significant impact on project cost structure. In the case that risks may not be addressed (low likelihood) this will have an impact on top line sales and by effect Fertiglobe bottom line IRR, for example worst case scenario a portion of the produced product to be marketed and sold as grey instead of green. Projects being located outside of the EU entail this underlying risk since a lot of the Renewable Energy Directives have not been clearly defined in emerging economies.*

## (3.1.1.17) Are you able to quantify the financial effect of the risk?

*Select from:*

☑ Yes

## (3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

*0*

## (3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

*25000000*

## (3.1.1.25) Explanation of financial effect figure

*The financial effect figure represents the negative impact on project cumalative pre-tax cashflows as a result of one the larger 'undefined' globally accepted definitions with regards to projects of this kind, the calculation considers: -interpretations of RED directives by global certification schemes - 20yr project lifetime - Project configuration and renewable energy profile factoring in temporal correlation - as agreed, minimum financial effect woll be eaul to zero as it means our low carbon/ green ammonia will be accpeted as in line with sustainable products definitions. Lack of globally accepted and harmonized definitions along with the supporting regulatroy econsystem, may slow down of the development of the low carbon ammonia market, resulting in a drop of our sales and longer time period to reach the break-even of our new products. Overall, this would hamper the transition to a lower emissions products.*

## (3.1.1.26) Primary response to risk

Engagement

☑ Engage in multi-stakeholder initiatives

## (3.1.1.27) Cost of response to risk

*0*

## (3.1.1.28) Explanation of cost calculation

*Given our response to this is risk is mainly related to our advocacy activities, the budget allocated on stakeholder engagement is not material.*

## (3.1.1.29) Description of response

*Given our response to this is risk is mainly related to our advocacy activities, the budget allocated on stakeholder engagement is not material. Please refer to specific quesitons related to stakeholder engagement in section 4. Risks of been manages thus far by engaging with the most advanced certification entities, for example project Egypt Green was the first project globally to be certified under the ISCC Plus certification scheme in 2022, and since then we have made successful deliveries of green product to customers globally. To the greatest extent possible risks have been transferred to ultimate offtakers, while sharing responsibility/cost when it comes to addressing potential risks arising from lack of clearly defined ecosystem.*
*[Add row]*

## (3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

### Climate change

#### (3.1.2.1) Financial metric

*Select from:*

☑ Other, please specify :Indirect costs

#### (3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

*0*

#### (3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

*Select from:*

☑ Less than 1%

#### (3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

*0*

#### (3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

*Select from:*

☑ Less than 1%

#### (3.1.2.7) Explanation of financial figures

*During the reporting year CBAM obligation is only to report embedded emissions, there won't be any actual financial adjustment until 2026.*

## Climate change

### (3.1.2.1) Financial metric

*Select from:*

☑ Revenue

### (3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

*0*

### (3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

*Select from:*

☑ Less than 1%

### (3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

*0*

### (3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

*Select from:*

☑ Less than 1%

### (3.1.2.7) Explanation of financial figures

*During the reporting year CBAM obligation is only to report embedded emissions, there won't be any actual financial levies until 2026. Thus, changes in terms of customer behavior are forecasted to happen in the upcoming years.*

## Climate change

## (3.1.2.1) Financial metric

*Select from:*

☑ CAPEX

## (3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

*0*

## (3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

*Select from:*

☑ Less than 1%

## (3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

*0*

## (3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

*Select from:*

☑ Less than 1%

## (3.1.2.6) Amount of CAPEX in the reporting year deployed towards risks related to this environmental issue

*0*

## (3.1.2.7) Explanation of financial figures

*During the reporting year there is yet to be a globally accepted and harmonized definition for the market, as such Fertiglobe team has been working on best practice basis and following closely directives that have been well defined in other markets to the best extent possible. The financials of which is not considered an impact but the cost for project development. This may be identified once clearer directions on this matter will be determined.*
*[Add row]*

## (3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

| | Water-related regulatory violations | Comment |
|---|---|---|
| | *Select from:*<br>☑ No | *N/A* |

*[Fixed row]*

## (3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

*Select from:*

☑ No, but we anticipate being regulated in the next three years

## (3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

*Current and future regulatory schemes are relevant to Fertiglobe operations and are included in our risk and opportunity assessments. We comply with applicable laws and regulations everywhere we do business to maintain our 'license to operate'. All employees are bound by our Compliance Framework, which we are continuously embedding throughout our organization. We actively monitor economic, political, and regulatory developments and maintain positive relationships with various governmental bodies in the countries where we operate as part of our effort to be a 'local' player in each of our markets and have strategically partnered with sovereign-backed entities. Our Sustainability & Legal teams also works diligently to monitor and review our practices and any changes in laws or regulations in the countries where we operate to provide reasonable assurances that we remain in line with all relevant laws. Management has also drafted contingency plans for various unforeseen events and adverse scenarios. Compliance with the different systems / regulations is first ensured by the business departments who are responsible for the different ESG areas, according to our ESG Governance structure, approved by Fertiglobe CEO. For example, although CBAM does not currently have financial impacts (CBAM charges on embedded carbon emissions will be applicable starting from 2026), we have a strong governance structure in place for managing the current obligations (reporting only) and the future ones (reporting, verification and financial impact). Indeed, so far, from a Governance standpoint, we have established a CBAM response and preparedness taskforce lead by the Sustainability team with representatives from Commercial, Manufacturing, Finance, and Tax, in order to engage the different departments and ensure preparedness, consistency and alignment from the different business perspectives. Also, monthly meetings are organized to bring the relevant departments up to speed with the CBAM submissions and developments. Regarding the data collection process and reporting, we have set up the methodology for embedded emissions calculations in compliance with CBAM requirements (exporter perspective), while ensuring that*

*CBAM declaration is submitted by the custom representatives (importer perspective). We are also in the process of approving our written procedures on monitoring methodology and risks & controls, and participating in verification exercises to assess readiness for CBAM impact.*

## (3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

| | Environmental opportunities identified |
|---|---|
| Climate change | *Select from:*<br>☑ Yes, we have identified opportunities, and some/all are being realized |
| Water | *Select from:*<br>☑ Yes, we have identified opportunities, and some/all are being realized |

*[Fixed row]*

## (3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

## Climate change

### (3.6.1.1) Opportunity identifier

*Select from:*
☑ Opp1

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency
☑ Increased efficiency of production and/or distribution processes

## (3.6.1.4) Value chain stage where the opportunity occurs

*Select from:*

☑ Direct operations

## (3.6.1.5) Country/area where the opportunity occurs

*Select all that apply*

☑ Algeria

☑ Egypt

☑ United Arab Emirates

## (3.6.1.8) Organization specific description

*Fertiglobe's Manufacturing Improvement Plan (MIP) is aimed at enhancing production and energy efficiency across our facilities. As part of our MIP plan, in 2024 we tried seizing 2 opportunities: EFC Ammonia 2 revamp resulted in a 10% increase in production volumes and 8% reduction in energy consumption, with recurring annual EBITDA contribution of 10 million USD increase. The revamp involved substitution of upgrades of catalysts vessels and new router for the HP Processing compressor. A new boiler was installed in Sorfert to provide resilience against external power outages resulted in improved on-stream time and less water consumption. The boiler will be used for generating electricity; thus, this will reduce Sorfert grid electricity consumption and consequently also the Group overall scope 2 emissions.*

## (3.6.1.9) Primary financial effect of the opportunity

*Select from:*

☑ Increased revenues resulting from increased production capacity

## (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

*Select all that apply*

☑ Medium-term

☑ The opportunity has already had a substantive effect on our organization in the reporting year

## (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

*Select from:*

☑ Likely (66–100%)

## (3.6.1.12) Magnitude

*Select from:*

☑ Medium

## (3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

*EBITDA contribution of 10 million USD increase for the Egypt revamping and of 8 million USD saved in EBITDA annually for the new boiler installed in Algeria (Sorfert). Overall, the Manufacutring Improvement Plan (MIP) is targeting to reach an EBITDA increase of 120 million by 2030.*

## (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*We project an increase of EBITDA of $18.6 million in 2025 (compared to 2023), with an increase to $19.9 million by 2027, driven by reduced spending on natural gas. The first impact of this initiative was observed in 2024, with $6 million in savings from January to July. No significant effect was recorded in 2023.*

## (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

*Select from:*

☑ Yes

## (3.6.1.16) Financial effect figure in the reporting year (currency)

*10000000*

## (3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

*18000000*

## (3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

*120000000*

## (3.6.1.23) Explanation of financial effect figures

*The minimum value figure reflects our projected EBITDA growth from EFC 2 revamp, which involved substitution of upgrades of catalysts vessels and new router for the HP Processing compressor and our projected EBITDA growth from boiler enhancements in Sorfert. The maxium value figure represents the entire Manufacturing Improvement Plan (MIP) EBITDA increase targeted by 2030.*

## (3.6.1.24) Cost to realize opportunity

*6500000*

## (3.6.1.25) Explanation of cost calculation

*While we currently seize this opportunity, we increase our energy and water efficiency by optimizing our production assets through various efficiency and emissions reduction projects. The figure represents the CAPEX spent in FY24 for: -our EFC 2 Revamp and includes operational excellence and energy efficiency initiatives, as well as water efficiency ones (e.g. usage of more energy efficient machinery, such as catalysts and compressors). -adding a new boiler to Sorfert (4th one) and will impact both water and energy consumption.*

## (3.6.1.26) Strategy to realize opportunity

*This strategy focuses on enhancing operational reliability through capital projects and modernizing practices that minimize energy and water usage, with the goal of transitioning towards more sustainable and renewable energy sources.*

# Water

## (3.6.1.1) Opportunity identifier

*Select from:*

☑ Opp1

## (3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☑ Increased efficiency of production and/or distribution processes

## (3.6.1.4) Value chain stage where the opportunity occurs

*Select from:*

☑ Direct operations

## (3.6.1.5) Country/area where the opportunity occurs

*Select all that apply*

☑ Algeria

## (3.6.1.6) River basin where the opportunity occurs

*Select all that apply*

☑ Other, please specify :ALGERIA: Mediterranean Sea

## (3.6.1.8) Organization specific description

*Several MIP intiatives have also significant impacts on water in terms of efficiency and consumption For example, upgrades to Sorfert's existing boilers, combined with the installation of new desalination units, have reduced water intake through decreased boiler and cooling tower blowdowns, thus resulting in reduced costs.*

## (3.6.1.9) Primary financial effect of the opportunity

*Select from:*

☑ Reduced direct costs

## (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

*Select all that apply*

☑ Medium-term

## (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

*Select from:*

☑ Likely (66–100%)

## (3.6.1.12) Magnitude

*Select from:*

☑ High

## (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*536000 USD saving in costs for water consumption on an annual basis, on average, corresponding to 6164000 USD by 2030*

## (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

*Select from:*

☑ Yes

## (3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

*536000*

## (3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

*6164000*

## (3.6.1.23) Explanation of financial effect figures

*This figure represents our estimated water cost savings in 2024 compared to 2023, derived from the average reduction in water consumption and quantified using our average water cost.*

## (3.6.1.24) Cost to realize opportunity

*5000000*

## (3.6.1.25) Explanation of cost calculation

*While we currently seize this opportunity, we increase our energy and water efficiency by optimizing our production assets through various efficiency and emissions reduction projects. The figure represents the spent (CAPEX) in FY24 for adding a new boiler to Sorfert (4th one) and will impact both water and energy consumption. While the financial values of this opportunity are below ERM's criteria for substantive effects, we consider it substantial as it enables us to maintain plant operations and avoid disruptions*

## (3.6.1.26) Strategy to realize opportunity

*This strategy focuses on enhancing operational reliability through capital projects and modernizing practices that minimize energy and water waste, with the goal of transitioning towards more sustainable and renewable energy sources.*

# Climate change

## (3.6.1.1) Opportunity identifier

*Select from:*

☑ Opp2

## (3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☑ Ability to diversify business activities

## (3.6.1.4) Value chain stage where the opportunity occurs

*Select from:*

☑ Direct operations

## (3.6.1.5) Country/area where the opportunity occurs

*Select all that apply*

☑ Italy
☑ Malta
☑ Spain
☑ Cyprus
☑ France
☑ Belgium
☑ Croatia
☑ Czechia
☑ Greece
☑ Latvia
☑ Poland
☑ Sweden
☑ Austria
☑ Finland
☑ Germany
☑ Hungary

☑ Denmark
☑ Estonia
☑ Bulgaria
☑ Portugal
☑ Slovakia
☑ Slovenia
☑ Lithuania
☑ Ireland
☑ Romania
☑ Luxembourg
☑ Netherlands

## (3.6.1.8) Organization specific description

*We evaluated demand for Automotive Grade Urea (AGU) in Europe, Australia, and LatAm, which is mainly driven by strong vehicle emission regulations. AGU, primarily converted into Diesel Exhaust Fluid (DEF), offers Fertiglobe an opportunity to diversify its portfolio, reduce exposure to agricultural cycles, and capture premiums over fertilizer-grade urea. Following positive market testing, we developed a financial plan and initiated technical trials, successfully producing ~2,000 mt of on-spec AGU in Egypt in May 2025. Customer trials yielded favorable feedback, and supply agreements are underway. The value proposition includes product diversification, ESG alignment by reducing NOx and $CO_2$ emissions, and de-commoditizing the portfolio. In parallel, we evaluated DEF demand in the UAE, projected to grow from 20 million liters in 2025 to 60 million liters by 2030 (25% CAGR). With 55 million liters of capacity already online at Fertil, our ambition is to lead the UAE DEF market, leveraging DEF's higher value, lower seasonality, and future growth in marine and rail sectors. Regulatory collaboration is ongoing to mandate DEF use, which can cut NOx emissions by up to 90%, CO and hydrocarbons emissions by 70%, and particulates emissions by 40%.*

## (3.6.1.9) Primary financial effect of the opportunity

*Select from:*
☑ Increased revenues resulting from increased demand for products and services

## (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

*Select all that apply*
☑ Medium-term

## (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

*Select from:*
☑ Very likely (90–100%)

## (3.6.1.12) Magnitude

*Select from:*

☑ Medium

## (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Estimated Incremental Revenue Impact due to AGU'/DEFs substantial premium vs. Urea; Estimated cashflow impact of USD 12,000,000 p.a. on an average*

## (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

*Select from:*

☑ Yes

## (3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

*0*

## (3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

*45000000*

## (3.6.1.23) Explanation of financial effect figures

*The figure reflects the estimated incremental cumulative cash-flow generated from the new product introduction vs. the Status Quo (i.e., existing business) by building a business plan to evaluate the project's NPV and IRR to ascertain the viability of the project. The estimated financial impact is dependent on the required CAPEX, the expected premiums expected and the anticipated costs of the equipment needed and other running costs (technical, logistics, marketing, etc.), which have been vetted through market study*

## (3.6.1.24) Cost to realize opportunity

*5700000*

## (3.6.1.25) Explanation of cost calculation

*The estimated capex investment was calculated using a top-down approach, by first analysing the market opportunity, calculating the potential volumes we can capture in medium term and then estimating the required capex to produce those volumes in terms of machines, equipments, etc. required. The estimation was also done to understand the increase in operational expenses (if any) in terms of production cost, logistics cost, marketing, technical expenses, etc.*

### (3.6.1.26) Strategy to realize opportunity

*We successfully tested the market demand doing sound checks with players in Europe, Australia, LatAm and the UAE. Following the positive market demand response, we commenced technical evaluation internally for the production. During the technical evaluation, we achieved breakthrough trial success of producing ~2,000 mt of Automotive Grade Urea (AGU) on-spec product in Egypt in May 2025. The product was distributed to customers for trial testing, and the feedback received was positive. Following this progress, we have started engaging / signing supply agreements with customers to fulfil the market demand. 55 million litres of DEF already online.*
*[Add row]*

## (3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

## Climate change

### (3.6.2.1) Financial metric

*Select from:*
☑ CAPEX

### (3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

*16939844*

### (3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

*Select from:*
☑ 1-10%

### (3.6.2.4) Explanation of financial figures

*The financial figure represents the ratio between the CAPEX incurred for increased efficiency of production and/or distribution processes, for the ability to drive business activities and for the development of new products or services through R&D and innovation (numerator) over the total CAPEX of Fertiglobe for 2024 (denominator).*

## Water

### (3.6.2.1) Financial metric

*Select from:*

☑ CAPEX

### (3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

*2060649*

### (3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

*Select from:*

☑ 1-10%

### (3.6.2.4) Explanation of financial figures

*The financial figure represents the ratio between the CAPEX incurred for increased efficiency of production and/or distribution processes over the total CAPEX of Fertiglobe for 2024 (denominator).*
*[Add row]*

## C4. Governance

### (4.1) Does your organization have a board of directors or an equivalent governing body?

#### (4.1.1) Board of directors or equivalent governing body

*Select from:*

☑ Yes

#### (4.1.2) Frequency with which the board or equivalent meets

*Select from:*

☑ Quarterly

#### (4.1.3) Types of directors your board or equivalent is comprised of

*Select all that apply*

☑ Executive directors or equivalent

☑ Non-executive directors or equivalent

☑ Independent non-executive directors or equivalent

#### (4.1.4) Board diversity and inclusion policy

*Select from:*

☑ No

*[Fixed row]*

### (4.1.1) Is there board-level oversight of environmental issues within your organization?

| | Board-level oversight of this environmental issue |
|---|---|
| Climate change | *Select from:*<br>☑ Yes |
| Water | *Select from:*<br>☑ Yes |
| Biodiversity | *Select from:*<br>☑ Yes |

*[Fixed row]*

## (4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

## Climate change

### (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

*Select all that apply*

☑ Chief Executive Officer (CEO)

### (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

*Select from:*

☑ Yes

### (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

*Select all that apply*

☑ Other policy applicable to the board, please specify :Approved ESG Governance, Environmental Policy

## (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

*Select from:*

☑ Scheduled agenda item in every board meeting (standing agenda item)

## (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

*Select all that apply*

☑ Reviewing and guiding annual budgets

☑ Overseeing and guiding scenario analysis

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Overseeing and guiding public policy engagement

☑ Overseeing and guiding acquisitions, mergers, and divestitures

☑ Monitoring supplier compliance with organizational requirements

☑ Monitoring compliance with corporate policies and/or commitments

☑ Overseeing and guiding the development of a climate transition plan

☑ Reviewing and guiding innovation/R&D priorities

☑ Overseeing and guiding major capital expenditures

☑ Monitoring the implementation of the business strategy

☑ Overseeing reporting, audit, and verification processes

☑ Overseeing and guiding the development of a business strategy

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

## (4.1.2.7) Please explain

*Our Board of Directors provides strategic leadership, determines the fundamental management policies of the Company, and oversees the performance of the business, maintaining the overall responsibility for Fertiglobe's strategy, business objectives, and risk management, including sustainability. This includes overseeing our approach to managing sustainability related risks and opportunities, climate change, our environmental impact, and our reporting on these topics in the annual and sustainability report Indeed, during 2024, the following topics have been discussed (among the others): HSE (inc. energy, water, Manufacturing Improvement Plan), Sustainability Projects strategy and execution. The Board maintains three committees as part of its supervisory role: the Audit Committee, the Executive Committee, and the Nomination and Remuneration, Committee (collectively, the Committees). The Audit Committee and Executive Committee are informed of key sustainability initiatives, policies, and targets. The Board has tasked Fertiglobe's leadership team with the management of sustainability, supported by the Sustainability Steering Committee (SteerCo), which is co-chaired by the CEO and the COO, comprising of C-levels (including the CEO) and main departments heads (Sustainability, Finance, Manufacturing, Human Capital, HSE, Risk Management, and IT group functions). The SteerCo has the responsibility of setting the direction of ESG strategy, monitoring goals and initiatives. The SteerCo is supported and advised by the Sustainability Team, in charge of developing sustainability strategy and targets and coordinating ESG efforts within the organization. Sponsors have been appointed for each ESG topic and are co-responsible for developing strategy and targets, and are accountable for the topic-specific initiatives, including ensuring appropriate resourcing at Corporate and OpCos level to execute the action plan. To execute the action plan at an Operating Company level, resources and responsibilities have been allocated with reference to the ESG topics. The CapEx Committee reviews and approves sustainability related CapEx with a view to balance our sustainability goals with our other commitments and investment returns*

*thresholds. Also, a Decarbonization Committee has been created in 2024, and it is responsible for co-defining and implementing Fertiglobe's GHG reduction strategy and evaluating decarbonization and financial impacts.*

## Water

### (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

*Select all that apply*

☑ Chief Executive Officer (CEO)

### (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

*Select from:*

☑ Yes

### (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

*Select all that apply*

☑ Other policy applicable to the board, please specify :Approved ESG Governance, Environmental Policy

### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

*Select from:*

☑ Scheduled agenda item in every board meeting (standing agenda item)

### (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

*Select all that apply*

☑ Reviewing and guiding annual budgets

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Approving corporate policies and/or commitments

☑ Reviewing and guiding innovation/R&D priorities

☑ Overseeing and guiding major capital expenditures

☑ Monitoring the implementation of the business strategy

☑ Overseeing reporting, audit, and verification processes

☑ Monitoring supplier compliance with organizational requirements

☑ Monitoring compliance with corporate policies and/or commitments

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

## (4.1.2.7) Please explain

*Our Board of Directors provides strategic leadership, determines the fundamental management policies of the Company, and oversees the performance of the business, maintaining the overall responsibility for Fertiglobe's strategy, business objectives, and risk management, including sustainability. This includes overseeing our approach to managing sustainability related risks and opportunities, climate change, our environmental impact, and our reporting on these topics in the annual and sustainability report Indeed, during 2024, the following topics have been discussed (among the others): HSE (inc. energy, water, Manufacturing Improvement Plan), Sustainability Projects strategy and execution. The Board maintains three committees as part of its supervisory role: the Audit Committee, the Executive Committee, and the Nomination and Remuneration, Committee (collectively, the Committees). The Audit Committee and Executive Committee are informed of key sustainability initiatives, policies, and targets. The Board has tasked Fertiglobe's leadership team with the management of sustainability, supported by the Sustainability Steering Committee (SteerCo), which is co-chaired by the CEO and the COO, comprising of C-levels (including the CEO) and main departments heads (Sustainability, Finance, Manufacturing, Human Capital, HSE, Risk Management, and IT group functions). The SteerCo has the responsibility of setting the direction of ESG strategy, monitoring goals and initiatives. The SteerCo is supported and advised by the Sustainability Team, in charge of developing sustainability strategy and targets and coordinating ESG efforts within the organization. Sponsors have been appointed for each ESG topic and are co-responsible for developing strategy and targets, and are accountable for the topic-specific initiatives, including ensuring appropriate resourcing at Corporate and OpCos level to execute the action plan. To execute the action plan at an Operating Company level, resources and responsibilities have been allocated with reference to the ESG topics. The CapEx Committee reviews and approves sustainability related CapEx with a view to balance our sustainability goals with our other commitments and investment returns thresholds. Also, a Decarbonization Committee has been created in 2024, and it is responsible for co-defining and implementing Fertiglobe's GHG reduction strategy and evaluating decarbonization and financial impacts.*

# Biodiversity

## (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

*Select all that apply*

☑ Chief Executive Officer (CEO)

## (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

*Select from:*

☑ Yes

## (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

*Select all that apply*

☑ Other policy applicable to the board, please specify :Approved ESG Governance, Environmental Policy

## (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

*Select from:*

☑ Sporadic – agenda item as important matters arise

## (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

*Select all that apply*

☑ Approving corporate policies and/or commitments

☑ Overseeing and guiding the development of a business strategy

☑ Monitoring the implementation of the business strategy

## (4.1.2.7) Please explain

*Our Board of Directors provides strategic leadership, determines the fundamental management policies of the Company, and oversees the performance of the business, maintaining the overall responsibility for Fertiglobe's strategy, business objectives, and risk management, including sustainability. This includes overseeing our approach to managing sustainability related risks and opportunities, climate change, our environmental impact, and our reporting on these topics in the annual and sustainability report Indeed, during 2024, the following topics have been discussed (among the others): HSE (inc. energy, water, Manufacturing Improvement Plan), Sustainability Projects strategy and execution. The Board maintains three committees as part of its supervisory role: the Audit Committee, the Executive Committee, and the Nomination and Remuneration, Committee (collectively, the Committees). The Audit Committee and Executive Committee are informed of key sustainability initiatives, policies, and targets. The Board has tasked Fertiglobe's leadership team with the management of sustainability, supported by the Sustainability Steering Committee (SteerCo), which is co-chaired by the CEO and the COO, comprising of C-levels (including the CEO) and main departments heads (Sustainability, Finance, Manufacturing, Human Capital, HSE, Risk Management, and IT group functions). The SteerCo has the responsibility of setting the direction of ESG strategy, monitoring goals and initiatives. The SteerCo is supported and advised by the Sustainability Team, in charge of developing sustainability strategy and targets and coordinating ESG efforts within the organization. Sponsors have been appointed for each ESG topic and are co-responsible for developing strategy and targets, and are accountable for the topic-specific initiatives, including ensuring appropriate resourcing at Corporate and OpCos level to execute the action plan. To execute the action plan at an Operating Company level, resources and responsibilities have been allocated with reference to the ESG topics. The CapEx Committee reviews and approves sustainability related CapEx with a view to balance our sustainability goals with our other commitments and investment returns thresholds. Also, a Decarbonization Committee has been created in 2024, and it is responsible for co-defining and implementing Fertiglobe's GHG reduction strategy and evaluating decarbonization and financial impacts.*
*[Fixed row]*

# (4.2) Does your organization's board have competency on environmental issues?

## Climate change

## (4.2.1) Board-level competency on this environmental issue

*Select from:*

☑ Yes

## (4.2.2) Mechanisms to maintain an environmentally competent board

*Select all that apply*

☑ Having at least one board member with expertise on this environmental issue

## (4.2.3) Environmental expertise of the board member

Experience

☑ Executive-level experience in a role focused on environmental issues

☑ Management-level experience in a role focused on environmental issues

# Water

## (4.2.1) Board-level competency on this environmental issue

*Select from:*

☑ Yes

## (4.2.2) Mechanisms to maintain an environmentally competent board

*Select all that apply*

☑ Having at least one board member with expertise on this environmental issue

## (4.2.3) Environmental expertise of the board member

Experience

☑ Executive-level experience in a role focused on environmental issues

☑ Management-level experience in a role focused on environmental issues

*[Fixed row]*

## (4.3) Is there management-level responsibility for environmental issues within your organization?

| | Management-level responsibility for this environmental issue |
|---|---|
| Climate change | *Select from:*<br>☑ Yes |
| Water | *Select from:*<br>☑ Yes |
| Biodiversity | *Select from:*<br>☑ Yes |

*[Fixed row]*

## (4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

## Climate change

### (4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Sustainability committee

### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Conducting environmental scenario analysis

☑ Managing annual budgets related to environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Developing a business strategy which considers environmental issues

☑ Managing environmental reporting, audit, and verification processes

☑ Managing major capital and/or operational expenditures relating to environmental issues

☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

## (4.3.1.4) Reporting line

*Select from:*

☑ Reports to the board directly

## (4.3.1.5) Frequency of reporting to the board on environmental issues

*Select from:*

☑ Quarterly

## (4.3.1.6) Please explain

*Our ESG Governance Structure and operating model ensures that sustainability commitments are meaningfully developed, executed, and integrated in our operations. Sustainability is embedded into all aspects of our organization: our strategic objectives, risk management, capital allocation and financial planning, operational and commercial activities, and other medium- and long-term decision-making. The Board has tasked our CEO, COO, CFO with the management of sustainability, including environmental dependencies, impacts, risks and opportunities, supported by the Sustainability Steering Committee (SteerCo). Co-chaired by the CEO and the COO, the Steerco includes Sustainability, Finance, Manufacturing, Human Capital, HSE, Risk Management, and IT group functions. SteerCo has the responsibility of setting the direction of ESG strategy and monitoring goals and initiatives, including climate change water and biodiversity topics. The SteerCo is supported and advised by the Sustainability Team, in charge of developing sustainability strategy and targets and coordinating ESG efforts within Fertiglobe. Our CEO, COO and CFO form the executive management team, responsible for our operations daily management, covering also sustainability topics. Sponsors were appointed for each ESG topic and are co-responsible for the development of strategy and targets, accountable for the topic-specific initiatives and for ensuring appropriate resourcing at Corporate/OpCos level to execute the action plan. To execute the action plan at an Operating Company level, resources and responsibilities were allocated with reference to ESG topics. The CapEx Committee reviews and approves sustainability related CapEx with a view to balance our sustainability goals with our other commitments and investment returns thresholds. In 2024, we established The Decarbonization Committee, responsible for co-defining and implementing our GHG reduction strategy and evaluating decarbonization/financial impacts.*

# Water

## (4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Sustainability committee

## (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets
☑ Monitoring compliance with corporate environmental policies and/or commitments
☑ Measuring progress towards environmental corporate targets
☑ Setting corporate environmental policies and/or commitments
☑ Setting corporate environmental targets

Strategy and financial planning
☑ Developing a climate transition plan
☑ Implementing a climate transition plan
☑ Conducting environmental scenario analysis
☑ Managing annual budgets related to environmental issues
☑ Developing a business strategy which considers environmental issues
☑ Managing major capital and/or operational expenditures relating to environmental issues
☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

## (4.3.1.4) Reporting line

*Select from:*
☑ Reports to the board directly

## (4.3.1.5) Frequency of reporting to the board on environmental issues

*Select from:*
☑ Quarterly

## (4.3.1.6) Please explain

*To ensure that sustainability commitments are meaningfully developed, executed, and integrated in our operations, Fertiglobe has defined an ESG Governance Structure and operating model. Sustainability is embedded into all aspects of our organization, including our strategic objectives, risk management, capital allocation and financial planning, operational and commercial activities, and other medium- and long-term decision-making. The Board has tasked our leadership team (including CEO, COO, CFO) with the management of sustainability, including environmental dependencies, impacts, risks and opportunities, supported by the*

*Sustainability Steering Committee (SteerCo). The SteerCo is co-chaired by the CEO and the COO and includes Sustainability, Finance, Manufacturing, Human Capital, HSE, Risk Management, and IT group functions. SteerCo has the responsibility of setting the direction of ESG strategy and monitoring goals and initiatives, including climate change water and biodiversity topics. The SteerCo is supported and advised by the Sustainability Team, in charge of developing sustainability strategy and targets and coordinating ESG efforts within the organization. Apart from being members of the Sustainability Steerco, Fertiglobe's CEO, COO and CFO form the executive management team, responsible for our operations daily management, covering also sustainability topics. Sponsors have been appointed for each ESG topic and are co-responsible for the development of strategy and targets, as well as being accountable for the topic-specific initiatives, including ensuring appropriate resourcing at Corporate and OpCos level to execute the action plan. To execute the action plan at an Operating Company level, resources and responsibilities have been allocated with reference to ESG topics. The CapEx Committee reviews and approves sustainability related CapEx with a view to balance our sustainability goals with our other commitments and investment returns thresholds.*

## Biodiversity

### (4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Sustainability committee

### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Conducting environmental scenario analysis

☑ Managing annual budgets related to environmental issues

☑ Developing a business strategy which considers environmental issues

☑ Managing major capital and/or operational expenditures relating to environmental issues

☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

## (4.3.1.4) Reporting line

*Select from:*

☑ Reports to the board directly

## (4.3.1.5) Frequency of reporting to the board on environmental issues

*Select from:*

☑ Quarterly

## (4.3.1.6) Please explain

*To ensure that sustainability commitments are meaningfully developed, executed, and integrated in our operations, Fertiglobe has defined an ESG Governance Structure and operating model. Sustainability is embedded into all aspects of our organization, including our strategic objectives, risk management, capital allocation and financial planning, operational and commercial activities, and other medium- and long-term decision-making. The Board has tasked our leadership team (including CEO, COO, CFO) with the management of sustainability, including environmental dependencies, impacts, risks and opportunities, supported by the Sustainability Steering Committee (SteerCo). The SteerCo is co-chaired by the CEO and the COO and includes Sustainability, Finance, Manufacturing, Human Capital, HSE, Risk Management, and IT group functions. SteerCo has the responsibility of setting the direction of ESG strategy and monitoring goals and initiatives, including climate change water and biodiversity topics. The SteerCo is supported and advised by the Sustainability Team, in charge of developing sustainability strategy and targets and coordinating ESG efforts within the organization. Apart from being members of the Sustainability Steerco, Fertiglobe's CEO, COO and CFO form the executive management team, responsible for our operations daily management, covering also sustainability topics. Sponsors have been appointed for each ESG topic and are co-responsible for the development of strategy and targets, as well as being accountable for the topic-specific initiatives, including ensuring appropriate resourcing at Corporate and OpCos level to execute the action plan. To execute the action plan at an Operating Company level, resources and responsibilities have been allocated with reference to ESG topics. The CapEx Committee reviews and approves sustainability related CapEx with a view to balance our sustainability goals with our other commitments and investment returns thresholds.*

*[Add row]*

## (4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

### Climate change

#### (4.5.1) Provision of monetary incentives related to this environmental issue

*Select from:*
☑ Yes

#### (4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

*15*

#### (4.5.3) Please explain

*Please note no incentives are paid to the Board of Directors. The members of our Executive Board (CEO, COO & CFO) do have sustainability KPI's in their variable pay component on the other hand.*

### Water

#### (4.5.1) Provision of monetary incentives related to this environmental issue

*Select from:*
☑ Yes

#### (4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

*15*

#### (4.5.3) Please explain

*Please note no incentives are paid to the Board of Directors. The members of our Executive Board (CEO, COO & CFO) do have sustainability KPI's in their variable pay component on the other hand.*
*[Fixed row]*

## (4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

### Climate change

#### (4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Executive Officer (CEO)

#### (4.5.1.2) Incentives

*Select all that apply*

☑ Bonus - % of salary

#### (4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Achievement of environmental targets

Pollution

☑ Reduction/elimination of environmental incidents and/or environmental notices (notices of violation)

#### (4.5.1.4) Incentive plan the incentives are linked to

*Select from:*

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

## (4.5.1.5) Further details of incentives

*The members of our Executive Management (CEO, COO & CFO) do have sustainability KPI's in their variable pay.*

## (4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*CEO, CFO, and COO's incentives linked to environmental commitments encouraging management to consider sustainability in their decision-making process. The impact of our organization on the environment is taken into consideration at many levels, including m&a, investment decisions and improvement of value chain and energy consumption.*

# Water

## (4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Executive Officer (CEO)

## (4.5.1.2) Incentives

*Select all that apply*

☑ Bonus - % of salary

## (4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Achievement of environmental targets

Pollution

☑ Reduction/elimination of environmental incidents and/or environmental notices (notices of violation)

## (4.5.1.4) Incentive plan the incentives are linked to

*Select from:*

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

## (4.5.1.5) Further details of incentives

*The members of our Executive Management (CEO, COO & CFO) do have sustainability KPI's in their variable pay.*

## (4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*CEO, CFO, and COO's incentives linked to environmental commitments encouraging management to consider sustainability in their decision-making process. The impact of our organization on the environment is taken into consideration at many levels, including m&a, investment decisions and improvement of value chain and energy consumption.*

### Climate change

## (4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Operating Officer (COO)

## (4.5.1.2) Incentives

*Select all that apply*

☑ Bonus - % of salary

## (4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Achievement of environmental targets

Pollution

☑ Reduction/elimination of environmental incidents and/or environmental notices (notices of violation)

## (4.5.1.4) Incentive plan the incentives are linked to

*Select from:*

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

## (4.5.1.5) Further details of incentives

*The members of our Executive Management (CEO, COO & CFO) do have sustainability KPI's in their variable pay.*

## (4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*CEO, CFO, and COO's incentives linked to environmental commitments encouraging management to consider sustainability in their decision-making process. The impact of our organization on the environment is taken into consideration at many levels, including m&a, investment decisions and improvement of value chain and energy consumption.*

### Climate change

## (4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Financial Officer (CFO)

## (4.5.1.2) Incentives

*Select all that apply*

☑ Bonus - % of salary

## (4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Achievement of environmental targets

Pollution

☑ Reduction/elimination of environmental incidents and/or environmental notices (notices of violation)

## (4.5.1.4) Incentive plan the incentives are linked to

*Select from:*

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

## (4.5.1.5) Further details of incentives

*The members of our Executive Management (CEO, COO & CFO) do have sustainability KPI's in their variable pay.*

## (4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*CEO, CFO, and COO's incentives linked to environmental commitments encouraging management to consider sustainability in their decision-making process. The impact of our organization on the environment is taken into consideration at many levels, including m&a, investment decisions and improvement of value chain and energy consumption.*

### Water

## (4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Operating Officer (COO)

## (4.5.1.2) Incentives

*Select all that apply*

☑ Bonus - % of salary

## (4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Achievement of environmental targets

Pollution

☑ Reduction/elimination of environmental incidents and/or environmental notices (notices of violation)

## (4.5.1.4) Incentive plan the incentives are linked to

*Select from:*

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

## (4.5.1.5) Further details of incentives

*The members of our Executive Management (CEO, COO & CFO) do have sustainability KPI's in their variable pay.*

## (4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*CEO, CFO, and COO's incentives linked to environmental commitments encouraging management to consider sustainability in their decision-making process. The impact of our organization on the environment is taken into consideration at many levels, including m&a, investment decisions and improvement of value chain and energy consumption.*

### Water

## (4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Financial Officer (CFO)

## (4.5.1.2) Incentives

*Select all that apply*

☑ Bonus - % of salary

## (4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Achievement of environmental targets

Pollution

☑ Reduction/elimination of environmental incidents and/or environmental notices (notices of violation)

## (4.5.1.4) Incentive plan the incentives are linked to

*Select from:*

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

## (4.5.1.5) Further details of incentives

*The members of our Executive Management (CEO, COO & CFO) do have sustainability KPI's in their variable pay.*

## (4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*CEO, CFO, and COO's incentives linked to environmental commitments encouraging management to consider sustainability in their decision-making process. The impact of our organization on the environment is taken into consideration at many levels, including m&a, investment decisions and improvement of value chain and energy consumption.*
*[Add row]*

# (4.6) Does your organization have an environmental policy that addresses environmental issues?

| | Does your organization have any environmental policies? |
|---|---|
| | *Select from:*<br>☑ Yes |

*[Fixed row]*

## (4.6.1) Provide details of your environmental policies.

### Row 1

### (4.6.1.1) Environmental issues covered

*Select all that apply*

☑ Climate change

☑ Water

☑ Biodiversity

### (4.6.1.2) Level of coverage

*Select from:*

☑ Organization-wide

### (4.6.1.3) Value chain stages covered

*Select all that apply*

☑ Direct operations

### (4.6.1.4) Explain the coverage

*This Policy applies to the Fertiglobe Group and its subsidiaries and partnerships over which we have operational control, however region, business unit or topic-specific policies on the Environment may apply instead of, or in addition to this Policy. We encourage our value chain partners to apply this Policy or its equivalence in their activities.*

## (4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to stakeholder engagement and capacity building on environmental issues

Climate-specific commitments

☑ Commitment to 100% renewable energy

☑ Commitment to not funding climate-denial or lobbying against climate regulations

Water-specific commitments

☑ Commitment to control/reduce/eliminate water pollution

☑ Commitment to water stewardship and/or collective action

## (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

*Select all that apply*

☑ No, but we plan to align in the next two years

## (4.6.1.7) Public availability

*Select from:*

☑ Publicly available

## (4.6.1.8) Attach the policy

*Fertiglobe-Environmental-Sustainability-Policy-E-vF.pdf*
*[Add row]*

## (4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

### (4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

*Select from:*

☑ Yes

### (4.10.2) Collaborative framework or initiative

*Select all that apply*

☑ UN Global Compact

☑ Other, please specify :International Fertilizers Association (IFA), Ammonia Energy Association (AEA), Gulf Petrochemicals and Chemicals Association (GPCA)

### (4.10.3) Describe your organization's role within each framework or initiative

*UNGC: as a member of the United Nations Global Compact (UNGC), we are committed to integrating the UN Ten Principles into our business strategy, culture, and daily operations and contributing to the Sustainable Development Goals (SDGs). In order to foster and advance our sustainability practices we have participated to several learning opportunities, programs and workshops organized by the local network. Through IFA, in 2024: 1. Fertiglobe 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". IFA Inhibitor project aimed at defining a common GHG Methodology development to scientifically and accurately quantify the emission reductions - supported by a thorough MRV process - realized by the application of nitrification and/or urease inhibitors with fertilizers.The design and implementation of a GHG methodology through Scope 3 emissions reduction projects, aims to incentivize the wider adoption of nitrogen inhibitors in the context of fertilizer use. 2. During the year, we also took part in the 2024 IFA Global Report, which provides a high-level view of industry-wide emissions trends, best-in-class benchmarks, and progress toward sustainable practices. We believe that it is a helpful resource for understanding the broader context of environmental performance in the fertilizer industry and IFA member companies' alignment with global standards. GPCA – Gulf Petrochemicals and Chemicals Association: by being member of the GPCA, Fertiglobe takes part in the different activities organized by the association, such as advocacy, networking and thought leadership initiatives that help member companies to connect, share and advance knowledge, contribute to international dialogue, and become prime influencers in shaping the future of the global petrochemicals industry. In 2023, Fertiglobe took part into a workshop specifically focused on Sustainability in petrochemical industry globally and in the Gulf Cooperation Council (GCC) Countries. The objective of the workshop was to achieve alignment and harmony around the effort pledged by GPCA members towards climate change, fostering a common understanding of the terminology related to emission reduction goals. Consequently, it focused on sharing knowledge and encouraging members to take a significant step towards sustainability, showcasing not only the regional industry's performance but also GPCA collective commitment to sustainability. Our CEO, Ahmed El-Hoshy, also takes part in global climate initiatives as a member of the Bloomberg New Economy Climate Technology Coalition and a steering member of the Hydrogen Council, leading Fertiglobe in advancing its commitment to sustainability through the development of more efficient products and the implementation of practical, future-proof growth strategies.*
*[Fixed row]*

## (4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

### (4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

*Select all that apply*

☑ Yes, we engaged directly with policy makers

☑ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

### (4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

*Select from:*

☑ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

### (4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

*Select all that apply*

☑ Another global environmental treaty or policy goal, please specify :United Nations Global Compact (UNGC)

### (4.11.4) Attach commitment or position statement

*FG_COP FY25_ ResponseSummary_250716.pdf*

### (4.11.5) Indicate whether your organization is registered on a transparency register

*Select from:*

☑ No

### (4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

*We regularly engage with stakeholders through customer and investor meetings and calls, industry and investor conferences, customer service, employee meetings, surveys, portals and hotlines, community outreach programs, and governmental or regulatory interactions. Our Executive Directors engage with key stakeholders on sustainability topics, reflecting our commitment at all levels of the organization. For example, market trends, operational excellence, overall business performance, ESG including climate-related issues, risks and opportunities, are some of the main discussion points when talking with investors and addressed through the Annual General Meeting, quarterly conference calls, investor meetings and conferences. As stated in our Annual Report 2024, we also committed to reducing our GHG Scope 1 and 2 GHG emissions intensity in line with our majority shareholder's targets, contributing to achieving the decarbonization goals set by the Paris Agreement. We are exploring joining the Science Based Target Initiative in the next years to move to a science-based target in the future. During 2024, we also continued and expanded our work with state governments and authorities across our regions to advance our business objectives and the energy transition, in particular regarding our decarbonization projects as part of our sustainability strategy. We are working on different fields to publicly advocate for and participate in developing standards and regulatory frameworks, leveraging on our organizational capabilities to influence ESG issues in the market that are consistent with our environmental commitments, including the hydrogen strategy in the UAE, which represents an enabling environment for us to continue developing our low carbon and renewable ammonia strategy, one of the pillars of our decarbonization roadmap.*
*[Fixed row]*

## (4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

### Row 1

### (4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

*EU Low-Carbon Delegated Act*

### (4.11.1.2) Environmental issues the policy, law, or regulation relates to

*Select all that apply*
☑ Climate change

### (4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Energy and renewables
☑ Alternative fuels
☑ Low-carbon, non-renewable energy generation

## (4.11.1.4) Geographic coverage of policy, law, or regulation

*Select from:*

☑ Global

## (4.11.1.6) Your organization’s position on the policy, law, or regulation

*Select from:*

☑ Support with minor exceptions

## (4.11.1.7) Details of any exceptions and your organization’s proposed alternative approach to the policy, law, or regulation

*Fertiglobe participated in the public consultation for the EU LCDA. Fertiglobe's participation led to the integration of several updates into the final draft, which promotes the practical applicability of the LCDA. This act is currently under scrutiny by the European Parliament and Council, and expected to be published and in force by the end of 2025.*

## (4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

*Select all that apply*

☑ Responding to consultations

## (4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

*0*

## (4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

*As a leader in low-carbon and renewable fertilisers and fuels, such emissions standards are material to Fertiglobe's current and future plans for low-carbon ammonia production.*

## (4.11.1.11) Indicate if you have evaluated whether your organization’s engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

*Select from:*
☑ Yes, we have evaluated, and it is aligned

## (4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

*Select all that apply*
☑ Paris Agreement

### Row 2

## (4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

*DEF regulation advocacy in the UAE*

## (4.11.1.2) Environmental issues the policy, law, or regulation relates to

*Select all that apply*
☑ Climate change

## (4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Environmental impacts and pressures
☑ Emissions – other GHGs

## (4.11.1.4) Geographic coverage of policy, law, or regulation

*Select from:*
☑ National

## (4.11.1.5) Country/area/region the policy, law, or regulation applies to

*Select all that apply*
☑ United Arab Emirates

## (4.11.1.6) Your organization’s position on the policy, law, or regulation

*Select from:*

☑ Support with no exceptions

## (4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

*Select all that apply*

☑ Ad-hoc meetings

☑ Discussion in public forums

☑ Submitting written proposals/inquiries

## (4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

*0*

## (4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

*The advocacy on the DEF mandatory use in the UAE is in its early stages, as currently there is not a supportive regulatory environment on this topic. Although the DEF is not mandated yet, the engagement that Fertiglobe had so far with the UAE Government (MOCCAE and MoIAT) represent a key first step to set a level playing field and support Fertiglobe’s DEF production. Fertiglobe’s EFC and Fertil production plants are equipped with cutting-edge DEF production technologies. Currently, Fertil’s plant produces a limited quantity of DEF to serve local demand. Meanwhile, Fertiglobe completed multiple trial shipments of DEF produced at its EFC plant in Egypt. Fertiglobe has the capacity to produce 0.5 million tons of DEF at its facilities in Egypt and the UAE, and both facilities can quickly ramp up production as demand for DEF grows globally. DEF is used in Selective Catalytic Reduction (SCR) systems to lower harmful vehicle exhaust emissions from diesel engines, with the added advantages of improving vehicle fuel economy by approximately 5% and using diesel fuel more efficiently. DEF breaks down nitrogen oxides emissions into nitrogen gas and water vapor, thereby eliminating environmentally harmful emissions from cars, trucks, buses, and other heavy-duty vehicles. It allows to provide a transitional option for emission abatement for truck and rail in the near- to medium- terms, as the switch to electric vehicles has proven to be challenging to date for heavy-duty trucks and farm vehicles due to poor power-to-weight ratios, leaving only a few near-term alternatives to DEF. At the start of 2023, Fertiglobe successfully concluded multiple trial shipments of Diesel Exhaust Fluid (DEF) to Europe, showcasing its adaptability and advancing its sustainability strategy. The impact of an AdBlue mandate is very significant as 76% of excess NOx emissions compared to international standards come from heavy-duty vehicles.*

## (4.11.1.11) Indicate if you have evaluated whether your organization’s engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

*Select from:*

☑ Yes, we have evaluated, and it is aligned

## (4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

*Select all that apply*

☑ Paris Agreement

### Row 3

## (4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

*UAE Carbon Registry*

## (4.11.1.2) Environmental issues the policy, law, or regulation relates to

*Select all that apply*

☑ Climate change

## (4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Financial mechanisms (e.g., taxes, subsidies, etc.)

☑ Carbon taxes

## (4.11.1.4) Geographic coverage of policy, law, or regulation

*Select from:*

☑ National

## (4.11.1.5) Country/area/region the policy, law, or regulation applies to

*Select all that apply*

☑ United Arab Emirates

## (4.11.1.6) Your organization’s position on the policy, law, or regulation

*Select from:*

☑ Support with no exceptions

## (4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

*Select all that apply*

☑ Ad-hoc meetings

☑ Submitting written proposals/inquiries

## (4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

*0*

## (4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

*In 2024, We have played a role in the revision of the cabinet resolution of the launching decree of the of UAE’s Carbon registry (ETS-like scheme) and we are currently following up with MoCCAE and MoEI on the next steps. Having a cap-and-trade system in the UAE, would allow the development of incentives to invest on low-carbon technologies to abate GHG emissions where these investments are most cost effective. Thus, it could also positively impact the expansion of our product portfolio into low carbon/green products. We were engaged in direct discussion with the Abu Dhabi Environment Agency, key sponsor of this activity. Moreover, also MOCCAE, the Department of Economic Development and the Industrial Development Bureau were involved as strategic partners.*

## (4.11.1.11) Indicate if you have evaluated whether your organization’s engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

*Select from:*

☑ Yes, we have evaluated, and it is aligned

## (4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

*Select all that apply*
☑ Paris Agreement
*[Add row]*

## (4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

### Row 1

### (4.11.2.1) Type of indirect engagement

*Select from:*
☑ Indirect engagement via a trade association

### (4.11.2.4) Trade association

Global
☑ Other global trade association, please specify :Federation of Egyptian Industries

### (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

*Select all that apply*
☑ Climate change

### (4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

*Select from:*
☑ Consistent

### (4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

*Select from:*

☑ No, we did not attempt to influence their position

## (4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

*The Federation of Egyptian Industries (FEI) is one of the country's largest employers' associations, with 19 active industrial chambers as members, representing over 104,000 industrial enterprises out of which more than 90% belong to the private sector; accounting for more than 2 million workers and 18% of the national economy. Since its inception FEI has been carrying out its responsibilities towards defending and supporting Egyptian industries, firmly believing in industry as the pillar of the sustainable development of the country and as the tool to alleviate poverty and attain prosperity. Therefore, FEI effectively advocates the common interests of its members and defends their positions towards governmental and legislative bodies, as well as other local and international associations. As members, our position is in line with that of FEI.*

## (4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

*0*

## (4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

*Select from:*

☑ No, we have not evaluated

### Row 2

## (4.11.2.1) Type of indirect engagement

*Select from:*

☑ Indirect engagement via a trade association

## (4.11.2.4) Trade association

Global

☑ Other global trade association, please specify :IFA, International Fertilizer Association

## (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

*Select all that apply*

☑ Climate change

## (4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

*Select from:*

☑ Consistent

## (4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

*Select from:*

☑ No, we did not attempt to influence their position

## (4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

*We are aligned with IFA and have a common understanding of regulations. We are part of the IFA Decarbonization Working Group, consisting of experts from IFA and fertilizers producers based in different regions. The Working Group developed a consolidated opinion document derived from discussions and feedback of all members. Consolidated Fertilizers producers' opinion is aligned with Fertiglobe's, apart from the inclusion of Enhanced Efficiency Fertilizers (EEF) as a means of Scope 3 reduction which Fertiglobe is advocating to include. We are also part of the IFA Task Force of the International Maritime Organization (IMO)'s Carbon Decarbonization Targets, advocating for the use of ammonia as a marine fuel. Moreover, our CEO is a Board member of the Association, and our Group Sustainability Director is part of the Strategic Advisory Team. Fertiglobe contributed to creating a Low-Carbon Pathway (LCP) and Action Plan for Egypt's fertilizer industry, collaborating with governmental bodies, the FEI, IFA, AFA, investors, and international organizations.*

## (4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

*0*

## (4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

*Select from:*

☑ Yes, we have evaluated, and it is aligned

## (4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

*Select all that apply*

☑ Paris Agreement

### Row 3

## (4.11.2.1) Type of indirect engagement

*Select from:*

☑ Indirect engagement via a trade association

## (4.11.2.4) Trade association

Global

☑ Other global trade association, please specify :AFA, Arab Fertilizer Association

## (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

*Select all that apply*

☑ Climate change

## (4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

*Select from:*

☑ Consistent

## (4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

*Select from:*

☑ No, we did not attempt to influence their position

## (4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

*Fertiglobe is part of AFA, Araba Fertilizer Association and some of Fertiglobe's management actively participates in committees and the Board. Fertiglobe contributed to creating a Low-Carbon Pathway (LCP) and Action Plan for Egypt's fertilizer industry, collaborating with governmental bodies, the FEI, IFA, AFA, investors, and international organizations.*

## (4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

*Select from:*

☑ No, we have not evaluated

*[Add row]*

# (4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

*Select from:*

☑ Yes

# (4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

## Row 1

## (4.12.1.1) Publication

*Select from:*

☑ In mainstream reports, in line with environmental disclosure standards or frameworks

## (4.12.1.2) Standard or framework the report is in line with

*Select all that apply*

☑ GRI

☑ TCFD

☑ Other, please specify :ADX,SASB

## (4.12.1.3) Environmental issues covered in publication

*Select all that apply*

☑ Climate change

☑ Water

☑ Biodiversity

## (4.12.1.4) Status of the publication

*Select from:*

☑ Complete

## (4.12.1.5) Content elements

*Select all that apply*

☑ Strategy

☑ Governance

☑ Emission targets

☑ Emissions figures

☑ Risks & Opportunities

☑ Dependencies & Impacts

☑ Public policy engagement

☑ Water accounting figures

☑ Water pollution indicators

☑ Content of environmental policies

## (4.12.1.6) Page/section reference

*51-63,223-225,248-255*

## (4.12.1.7) Attach the relevant publication

*Fertiglobe-Annual-Report-24-vF.pdf*

## (4.12.1.8) Comment

*The ESG information included in our 2024 Annual Report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards, ADX Standards, and company developed reporting criteria further elaborated in this Methodological Note. We further take into consideration UAE's local requirements and the other countries where we operate (if and where applicable), the Sustainability Accounting Standards Board (SASB), and the Task Force on Climate Related Financial Disclosures (TCFD) in our ESG disclosures. External Assurance provider PricewaterhouseCoopers Limited Partnership (ADGM Branch) was engaged as an independent assurance provider to perform a limited assurance engagement over selected ESG information – including Energy, Emissions and Water - against the applied internal Reporting Criteria as disclosed in this Methodological Note.*
*[Add row]*

# C5. Business strategy

## (5.1) Does your organization use scenario analysis to identify environmental outcomes?

## Climate change

### (5.1.1) Use of scenario analysis

*Select from:*
☑ Yes

### (5.1.2) Frequency of analysis

*Select from:*
☑ More than once a year

## Water

### (5.1.1) Use of scenario analysis

*Select from:*
☑ No, but we plan to within the next two years

### (5.1.3) Primary reason why your organization has not used scenario analysis

*Select from:*
☑ Not an immediate strategic priority

### (5.1.4) Explain why your organization has not used scenario analysis

*N/A*
*[Fixed row]*

## (5.1.1) Provide details of the scenarios used in your organization’s scenario analysis.

## Climate change

### (5.1.1.1) Scenario used

Climate transition scenarios

☑ Bespoke climate transition scenario

### (5.1.1.3) Approach to scenario

*Select from:*

☑ Qualitative and quantitative

### (5.1.1.4) Scenario coverage

*Select from:*

☑ Organization-wide

### (5.1.1.5) Risk types considered in scenario

*Select all that apply*

☑ Policy

☑ Market

### (5.1.1.6) Temperature alignment of scenario

*Select from:*

☑ 1.5°C or lower

### (5.1.1.7) Reference year

*2019*

## (5.1.1.8) Timeframes covered

*Select all that apply*

☑ 2030

## (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Finance and insurance

☑ Cost of capital

☑ Sensitivity of capital (to nature impacts and dependencies)

Regulators, legal and policy regimes

☑ Global regulation

Direct interaction with climate

☑ On asset values, on the corporate

Macro and microeconomy

☑ Domestic growth

☑ Globalizing markets

## (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*In order to analyze different decarbonization options, Fertiglobe has developed a model that flexibly calculates different decarbonization pathways based on three implementation scenarios across its direct operations. The model was developed based on the transitional scenario analysis, with data inputs from across FG's operating sites, assuming a gradual shift to the low carbon economy. Before selecting a specific scenario, three scenarios were identified to be reflecting the potential directions of future climate-related developments in terms of decarbonization pathways with a deep-dive on the decarbonization opportunities available to each asset in our portfolio.The scenarios were applied on an outlook up to 2030 to account for global targets' time horizons and the potential development of emerging technologies required to de carbonize: •Fossil fuel scenario: a 'business as usual' scenario in which our industries continued to operate with limited low carbon opportunities; •Transition scenario: the 'base case' scenario in which our industries develop incremental low carbon alternatives depending on technological and renewable energy availability, within similar value chains; • Low carbon scenario: a low carbon economy scenario, in which our industries mature and scale at-large low carbon alternatives that transform existing value chains. Our assessments of these scenarios considered the guidance from TCFD, SASB, and other sustainability*

*frameworks and regulations. Among the three different ones, Fertiglobe decided to further investigate the transition scenario, applying different implementation scenarios and considering technical and financial viability. The scenario analysis supported the definition of potential cost-effective carbon abatement opportunities that would inform Fertiglobe sustainability strategy.*

### (5.1.1.11) Rationale for choice of scenario

*Transition scenario was selected as it assumed a gradual shift to the low carbon economy and it is a balanced scenario in between the fossil fuel and low-carbon one. [Add row]*

## (5.1.2) Provide details of the outcomes of your organization's scenario analysis.

## Climate change

### (5.1.2.1) Business processes influenced by your analysis of the reported scenarios

*Select all that apply*

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Target setting and transition planning

### (5.1.2.2) Coverage of analysis

*Select from:*

☑ Organization-wide

### (5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

*Fertiglobe transitional scenario analysis investigated the potential impact of key physical and transition risks on our operations, with a deep-dive on the decarbonization opportunities available to each asset in our portfolio. The scenario analysis supported the definition of potential of cost-effective carbon abatement opportunities that would inform Fertiglobe sustainability strategy. The transition scenario will also aim to include an emissions reductions target, which will include also the abatement potential assuming more strategic options would become economical in the long-term (e.g., selected CCS, green hydrogen offtake opportunities, green hydrogen fuel options in the shipping industry). The scenarios were benchmarked against Science Based Targets. The transition scenario has been translated in business objectives and defined the sustainability strategic direction to be taken in the upcoming years. Fertiglobe will be operationalizing this strategic direction via the manufacturing improvement plan, via an accelerated focus on operational excellence, which we believe will increase reliability, capital performance, and energy*

*efficiency, and via reduction through the development of new strategic, lower carbon initiatives that follow the transition pathway of grey to blue to green and circular, capitalizing on both new and established technologies such as CCS. Additional opportunities that may be pursued may be market conditions, timing, scale and area of focus of regulatory and fiscal support, such as the EU carbon border tax mechanism, and governmental support and subsidies for green initiatives advanced further.*
*[Fixed row]*

## (5.2) Does your organization's strategy include a climate transition plan?

### (5.2.1) Transition plan

*Select from:*
☑ No, but we are developing a climate transition plan within the next two years

### (5.2.15) Primary reason for not having a climate transition plan that aligns with a 1.5°C world

*Select from:*
☑ Not an immediate strategic priority

### (5.2.16) Explain why your organization does not have a climate transition plan that aligns with a 1.5°C world

*Please note we do not currently have a climate transition plan but are already working for implementing one in the upcoming years, to develop in line with our ghg reduction targets. Fertiglobe decided to first focus on scenario analysis, to identify the most appropriate scenario for its ghg reduction targets. We plan then in the upcoming years to structure a climate transition plant too.*
*[Fixed row]*

## (5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

### (5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

*Select from:*
☑ Yes, both strategy and financial planning

## (5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

*Select all that apply*

☑ Products and services

☑ Investment in R&D

☑ Operations

*[Fixed row]*

## (5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

### Products and services

## (5.3.1.1) Effect type

*Select all that apply*

☑ Risks

## (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

*Select all that apply*

☑ Climate change

## (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Risks related to a lack of globally accepted and harmonized definitions, as well as risks related to market - changing behaviors, may influence strategy in terms of products and services, as stated in question 3.1, 3.1.1, 3.1.2. Throughout 2024, we achieved significant milestones in our long-term strategy by expanding to new verticals, widening our portfolio, and growing our global reach. In doing so, we cemented our leading position in the market and are well-equipped to capture opportunities in the low-carbon economy. Fertiglobe's ambition is to play a pivotal role in the transition to sustainable agriculture and the development of low-carbon fuel and industrial feedstock solutions.*

### Investment in R&D

## (5.3.1.1) Effect type

*Select all that apply*

☑ Opportunities

## (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

*Select all that apply*

☑ Climate change

## (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*The opportunities stated in question 3.6, 3.6.1, 3.6.2 also impacted fertiglobe's strategy. Presence of strong regulations around vehicle carbon emissions, especially in Europe presented an opportunity to enter the AGU / DEF products. Most of the AGU is typically transformed into DEF, and thus mainly consumed by oil & gas customers. This opportunity to bring AGU product in the market will help in diversification of Fertiglobe's portfolio and customer base by selling a new product and reinforce our competitiveness, while enabling participation in lowering NOx & CO2 emissions from road transport as part of our ESG initiatives. To evaluate the viability of the project, we projected the financial impact (in terms of revenue, costs, profitability, NPV, IRR etc.), while considering the positive environmental impact of exploring such an opportunity. We aim to fund such opportunities using the free cash flow generated from our existing business and reinvest as part of a process to develop new low carbon and enviromentally positive products. The DEF market in the UAE shows strong growth potential, with an estimated volume of 20 million litres in 2025, projected to reach 60 million litres by 2030, implying a 25% CAGR over the 2025–2030 period. DEF is a strong strategic fit for Fertiglobe's portfolio, as it is a higher-value product with reduced seasonality and future growth opportunities in the marine and rail sectors. End users will benefit from improved local air quality, with up to a 90% reduction in NOx, 70% reduction in Carbon Monoxide and Hydrocarbon emissions and 40% reduction in particulate emissions. We are also actively working with the UAE regulatory body for the implementation of the legislation to mandate the use of DEF.*

### Operations

## (5.3.1.1) Effect type

*Select all that apply*

☑ Risks

## (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

*Select all that apply*

☑ Climate change

## (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Risks related to Policy - Carbon Pricing Mechanisms, as stated in section 3.1, 3.1.1, 3.1.2, influenced strategy in terms of operations, leading to the integration of our decarbonization strategy with Fertiglobe Business Plan, which ensures that the implementation of the decarbonization roadmap is embedded in the company strategy.*

## Products and services

### (5.3.1.1) Effect type

*Select all that apply*

☑ Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

*Select all that apply*

☑ Climate change

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*The opportunities stated in question 3.6, 3.6.1, 3.6.2 also impacted fertiglobe's strategy. Presence of strong regulations around vehicle carbon emissions, especially in Europe presented an opportunity to enter the AGU / DEF products. Most of the AGU is typically transformed into DEF, and thus mainly consumed by oil & gas customers. This opportunity to bring AGU product in the market will help in diversification of Fertiglobe's portfolio and customer base by selling a new product and reinforce our competitiveness, while enabling participation in lowering NOx & CO2 emissions from road transport as part of our ESG initiatives. To evaluate the viability of the project, we projected the financial impact (in terms of revenue, costs, profitability, NPV, IRR etc.), while considering the positive environmental impact of exploring such an opportunity. We aim to fund such opportunities using the free cash flow generated from our existing business and reinvest as part of a process to develop new low carbon and enviromentally positive products. The DEF market in the UAE shows strong growth potential, with an estimated volume of 20 million litres in 2025, projected to reach 60 million litres by 2030, implying a 25% CAGR over the 2025–2030 period. DEF is a strong strategic fit for Fertiglobe's portfolio, as it is a higher-value product with reduced seasonality and future growth opportunities in the marine and rail sectors. End users will benefit from improved local air quality, with up to a 90% reduction in NOx, 70% reduction in Carbon Monoxide and Hydrocarbon emissions and 40% reduction in particulate emissions. We are also actively working with the UAE regulatory body for the implementation of the legislation to mandate the use of DEF.*

## Operations

### (5.3.1.1) Effect type

*Select all that apply*

☑ Opportunities

## (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

*Select all that apply*

☑ Climate change

## (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*The opportunities stated in question 3.6, 3.6.1, 3.6.2 also impacted fertiglobe's strategy in terms of operations INCREASED EFFICIENCY OF PRODUCTION AND/OR DISTRIBUTION PROCESSES (energy efficiency): Our strategy for energy efficiency focuses on enhancing operational reliability through capital projects and modernizing practices to reduce energy waste, reducing our energy consumption per ton of product generated and also Scope 2 emissions. As a result, it will help us remain competitive in the market while achieving the projected EBITDA savings.*

### Operations

## (5.3.1.1) Effect type

*Select all that apply*

☑ Opportunities

## (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

*Select all that apply*

☑ Water

## (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*The opportunities stated in question 3.6, 3.6.1, 3.6.2 also impacted fertiglobe's strategy in terms of: INCREASED EFFICIENCY OF PRODUCTION AND/OR DISTRIBUTION PROCESSES (water efficiency): Our strategy for energy efficiency focuses on enhancing operational reliability through capital projects and modernizing practices to reduce energy waste, reducing our water consumption per ton of product generated. As a result, it will help us remain competitive in the market while achieving the projected EBITDA savings.*
*[Add row]*

## (5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

### Row 1

## (5.3.2.1) Financial planning elements that have been affected

*Select all that apply*

☑ Indirect costs

☑ Capital allocation

## (5.3.2.2) Effect type

*Select all that apply*

☑ Risks

## (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

*Select all that apply*

☑ Climate change

## (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*Indirect costs: CBAM regulation will lead to potentially higher import levies directly related to the embedded emissions in our products exported to Europe. Thus, we also have to consider this cost into our financial planning. Capital Allocation: Capital allocation refers to the capital we plan to invest to mitigate the additional indirect costs via our decarbonization roadmap implementation, also to mitigate CBAM impacts.*

### Row 2

## (5.3.2.1) Financial planning elements that have been affected

*Select all that apply*

☑ Revenues

☑ Assets

## (5.3.2.2) Effect type

*Select all that apply*

☑ Risks

## (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

*Select all that apply*

☑ Climate change

## (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*CHANGING CUSTOMER BEHAVIOUR RISK: Financial planning also included investments towards more sustainable products and future collaborations. Throughout 2024, we delivered on our sustainability strategy through leveraging our expertise in low-carbon ammonia production and carbon capture. We continued producing internationally recognized renewable ammonia with ISCC PLUS certification, which was produced using renewable hydrogen from Fertiglobe's Egypt Green Hydrogen Plant, the first integrated green hydrogen plant outside of Europe. In 2024, we achieved significant milestones in our long-term strategy by expanding to new verticals, widening our portfolio, and growing our global reach. In doing so, we cemented our leading position in the market and are well-equipped to capture opportunities in the low-carbon economy. Fertiglobe's ambition is to play a pivotal role in the transition to sustainable agriculture and the development of low-carbon fuel and industrial feedstock solutions. To mitigate the risk of changing customer behavior, Fertiglobe plans to increase its investments in decarbonization inititatives to maintain the competitiveness of its product. LACK OF GLOBALLY ACCEPTED AND HARMONIZED DEFINITIONS RISK: As with many early projects, there are commercial risks (beyond technological and cost-related) tied to the demand and markets of blue and green ammonia that may affect current strategy and investments, since requirements for low-carbon and renewable hydrogen & derivatives in major markets like Europe and Asia (Japan, Korea) remain unclear. This uncertainty, along with limited cross-border coordination and varying certification schemes, may hinder market growth. To accelerate the energy transition and balance higher production costs with greener commodity sales, rapid adoption of qualification standards for renewable and low-carbon ammonia, plus supply and demand incentives, is crucial. An ecosystem-wide approach is needed to coordinate policymakers, incentives, and regulations, encourage demand, and offset production costs. The same applies to fertilizers with inhibitors, a potential solution to cut GHG emissions from farmland use; their impacts differ by methodology and inhibitor type, so harmonizing the definition of "fertilizers with inhibitors" is essential to drive demand and reduce risks from cross-border misalignment.*

### Row 3

## (5.3.2.1) Financial planning elements that have been affected

*Select all that apply*

☑ Direct costs

☑ Assets

## (5.3.2.2) Effect type

*Select all that apply*

☑ Opportunities

## (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

*Select all that apply*

☑ Climate change

## (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*Natural gas is our primary raw material, making energy use closely tied to financial performance. We have allocated CAPEX for the project, expecting revenue returns once operational. In ammonia production, water and energy use are interlinked through the steam-reforming process, which requires large volumes of water for steam generation and significant energy for desalination, cooling, and utilities. Higher energy use often increases water demand, while energy efficiency improvements typically reduce it, creating a direct correlation between the two. For what concerns Egypt, this leads to reduced cost related to natural gas. This opportunity primarily impacts our dependence on external electricity supply. In times of energy instability, the new boiler in Sorfert reduce our reliance on external electricity from 50% to 10%. Additionally, by generating electricity from boiler steam, we lower Scope 2 emissions.*

### Row 4

## (5.3.2.1) Financial planning elements that have been affected

*Select all that apply*

☑ Direct costs

☑ Assets

## (5.3.2.2) Effect type

*Select all that apply*

☑ Opportunities

## (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

*Select all that apply*

☑ Water

## (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*Natural gas is our primary raw material, making energy use closely tied to financial performance. We have allocated CAPEX for the project, expecting revenue returns once operational. In ammonia production, water and energy use are interlinked through the steam-reforming process, which requires large volumes of water for steam generation and significant energy for desalination, cooling, and utilities. Higher energy use often increases water demand, while energy efficiency improvements typically reduce it, creating a direct correlation between the two. This opportunity primarily impacts our dependence on gas. Reducing water leakages implies using less gas for the production as well.*

### Row 5

## (5.3.2.1) Financial planning elements that have been affected

*Select all that apply*

☑ Revenues

☑ Capital expenditures

☑ Other, please specify :Operating Profits

## (5.3.2.2) Effect type

*Select all that apply*

☑ Opportunities

## (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

*Select all that apply*

☑ Climate change

## (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*Presence of strong regulations around vehicle carbon emissions, especially in Europe presented an opportunity to enter the AGU / DEF products. Most of the AGU is typically transformed into DEF, and thus mainly consumed by oil & gas customers. This opportunity to bring AGU product in the market will help in diversification of Fertiglobe's portfolio and customer base by selling a new product and reinforce our competitiveness, while enabling participation in lowering NOx & CO2 emissions*

*from road transport as part of our ESG initiatives. To evaluate the viability of the project, we projected the financial impact (in terms of revenue, costs, profitability, NPV, IRR etc.), while considering the positive environmental impact of exploring such an opportunity. We aim to fund such opportunities using the free cash flow generated from our existing business and reinvest as part of a process to develop new low carbon and enviromentally positive products. The DEF market in the UAE shows strong growth potential, with an estimated volume of 20 million litres in 2025, projected to reach 60 million litres by 2030, implying a 25% CAGR over the 2025–2030 period. DEF is a strong strategic fit for Fertiglobe's portfolio, as it is a higher-value product with reduced seasonality and future growth opportunities in the marine and rail sectors. End users will benefit from improved local air quality, with up to a 90% reduction in NOx, 70% reduction in Carbon Monoxide and Hydrocarbon emissions and 40% reduction in particulate emissions. We are also actively working with the UAE regulatory body for the implementation of the legislation to mandate the use of DEF.*
*[Add row]*

## (5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

| | Identification of spending/revenue that is aligned with your organization's climate transition | Methodology or framework used to assess alignment with your organization's climate transition | Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy |
|---|---|---|---|
| | *Select from:*<br>☑ Yes | *Select all that apply*<br>☑ A sustainable finance taxonomy<br>☑ Other methodology or framework | *Select from:*<br>☑ At both the organization and activity level |

*[Fixed row]*

## (5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

### Row 1

### (5.4.1.1) Methodology or framework used to assess alignment

*Select from:*
☑ A sustainable finance taxonomy

## (5.4.1.2) Taxonomy under which information is being reported

*Select from:*

☑ EU Taxonomy for Sustainable Activities

## (5.4.1.3) Objective under which alignment is being reported

*Select from:*

☑ Total across climate change mitigation and climate change adaption

## (5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

*Select from:*

☑ Yes

## (5.4.1.5) Financial metric

*Select from:*

☑ Revenue/Turnover

## (5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

*0*

## (5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

*0*

## (5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

*0*

## (5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

*0*

## (5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

*26.49*

## (5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

*73.51*

## (5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

*To assess alignment with our organization's climate transition, we referred and reported in accordance with the Regulation (EU) 2020/852 as supplemented with Commission Delegated Regulation (EU) 2021/2139, Commission Delegated Regulation (EU) 2021/2178, Commission Delegated Regulation (EU) 2023/2485 and Commission Delegated Regulation (EU) 2023/2486). Based on EU criteria, we have conducted a review of all products, facilities, and investments. We determined that our eligible activities are categorized under activity 3.15 – Manufacture of anhydrous ammonia (NACE code C20.15) for the turnover KPI. These activities could be placed under multiple objectives. For FY 2024, we analyzed eligibility and alignment on the two climate objectives (climate change mitigation and climate change adaptation), and eligibility on the remaining four environmental objectives (sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems), in our total turnover. Turnover eligibility and alignment is calculated in accordance with the definition in Article 8 of the EU Taxonomy and it represents the percentage of total revenues (USD 2,009.2 million) deriving from our ammonia production. We evaluated the eligible activities in relation to the substantial contribution, the Do Not Significant Harm (DNSH) and Minimum Safeguard (MS) criteria. Although we have generated turnover in relation to our low carbon ammonia products during the FY 2024, we have not identified Taxonomy-aligned activities as they do not meet all substantial contribution, DNSH and MS criteria yet. The manufacturing of urea and other downstream products was assessed and does not fall under the EU Taxonomy's description of activities and has therefore been deemed taxonomy not eligible. Note that we are evaluating the % share of our financial metrics planned to align in 2030.*

### Row 2

## (5.4.1.1) Methodology or framework used to assess alignment

*Select from:*

☑ A sustainable finance taxonomy

## (5.4.1.2) Taxonomy under which information is being reported

*Select from:*

☑ EU Taxonomy for Sustainable Activities

## (5.4.1.3) Objective under which alignment is being reported

*Select from:*

☑ Total across climate change mitigation and climate change adaption

## (5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

*Select from:*

☑ Yes

## (5.4.1.5) Financial metric

*Select from:*

☑ CAPEX

## (5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

*0*

## (5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

*0*

## (5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

*0*

## (5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

*0*

## (5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

*31.93*

## (5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

*68.07*

## (5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

*To assess alignment with our organization’s climate transition, we referred and reported in accordance with the Regulation (EU) 2020/852 as supplemented with Commission Delegated Regulation (EU) 2021/2139, Commission Delegated Regulation (EU) 2021/2178, Commission Delegated Regulation (EU) 2023/2485 and Commission Delegated Regulation (EU) 2023/2486). Based on EU criteria, we have conducted a review of all products, facilities, and investments. We determined that our eligible activities are categorized under activity 3.15 – Manufacture of anhydrous ammonia (NACE code C20.15) for the CapEx KPIs. These activities could be placed under multiple objectives. For FY 2024, we analyzed eligibility and alignment on the two climate objectives (climate change mitigation and climate change adaptation), and eligibility on the remaining four environmental objectives (sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems), in our capital expenditures (CapEx). We evaluated the eligible activities in relation to the substantial contribution, the Do Not Significant Harm (DNSH) and Minimum Safeguard (MS) criteria. For FY 2024 we have not identified Taxonomy-aligned activities as they do not meet all substantial contribution, DNSH and MS criteria yet. The manufacturing of urea and other downstream products was assessed and does not fall under the EU Taxonomy’s description of activities and has therefore been deemed taxonomy not-eligible. CapEx eligibility and alignment is calculated in accordance with the definition in Article 8 of the EU Taxonomy: the capex KPI represents the ratio of CapEx related to EU Taxonomy eligible and aligned economic activities (numerator) to total CapEx (denominator).In terms of CapEx, at sites where both Taxonomy-eligible and Taxonomy-non-eligible economic activities are carried out (mixed sites), the Taxonomy-eligible portion of CapEx is determined on the basis of actual production of products related to the Taxonomy-eligible economic activities to appropriately reflect our production process. The total CapEx under the EU Taxonomy includes: Additions to property, plant and equipment Additions to intangible assets and additions to right-of-use assets, for a total of USD 183.8 million. Note that we are evaluating the % share of our financial metrics planned to align in 2030.*

# Row 3

## (5.4.1.1) Methodology or framework used to assess alignment

*Select from:*

☑ A sustainable finance taxonomy

## (5.4.1.2) Taxonomy under which information is being reported

*Select from:*

☑ EU Taxonomy for Sustainable Activities

## (5.4.1.3) Objective under which alignment is being reported

*Select from:*

☑ Total across climate change mitigation and climate change adaption

## (5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

*Select from:*

☑ Yes

## (5.4.1.5) Financial metric

*Select from:*

☑ OPEX

## (5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

*0*

## (5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

*0*

## (5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

*0*

## (5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

*0*

## (5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

*4.86*

## (5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

*95.14*

## (5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

*To assess alignment with our organization's climate transition, we referred and reported in accordance with the Regulation (EU) 2020/852 as supplemented with Commission Delegated Regulation (EU) 2021/2139, Commission Delegated Regulation (EU) 2021/2178, Commission Delegated Regulation (EU) 2023/2485 and Commission Delegated Regulation (EU) 2023/2486). Based on EU criteria, we have conducted a review of all products, facilities, and investments. We determined that our eligible activities are categorized under activity 3.15 – Manufacture of anhydrous ammonia (NACE code C20.15) for the OpEx KPIs. These activities could be placed under multiple objectives. For FY 2024, we have disclosed eligibility and alignment on the two climate objectives (climate change mitigation and climate change adaptation), and eligibility on the remaining four environmental objectives (sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems), in our operating expenditures (OpEx). We evaluated the eligible activities in relation to the substantial contribution, the DNSH and MS criteria. For FY 2024 we have not identified Taxonomy-aligned activities as they do not meet all substantial contribution, DNSH and MS criteria yet. The manufacturing of urea and other downstream products was assessed and does not fall under the EU Taxonomy's description of activities and has therefore been deemed taxonomy not-eligible. OpEx eligibility and alignment is calculated in accordance with the definition in Article 8 of the EU Taxonomy: the OpEx KPI represents the ratio of OpEx related to EU Taxonomy eligible and aligned economic activities (numerator) to total direct non-capitalised costs that relate to short-term lease, maintenance and repair, and any other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment by Fertiglobe or third parties to whom activities are outsourced that are necessary to ensure the continued and effective functioning of such assets (denominator). This definition is narrower than the accounting definition of operating expenses. This includes the following: the volume of non-capitalised leases was determined in accordance with IFRS 16 and includes expenses for short-term leases; maintenance and repair and other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment were determined based on the maintenance and repair costs allocated to the Taxonomy-eligible economic activities. Note that we are evaluating the % share of our financial metrics planned to align in 2030.*
*[Add row]*

## (5.4.2) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.

### Row 1

## (5.4.2.1) Economic activity

*Select from:*

☑ Manufacture of anhydrous ammonia

## (5.4.2.2) Taxonomy under which information is being reported

*Select from:*

☑ EU Taxonomy for Sustainable Activities

## (5.4.2.3) Taxonomy alignment

*Select from:*

☑ Taxonomy-eligible but not aligned

## (5.4.2.4) Financial metrics

*Select all that apply*

☑ Turnover

☑ CAPEX

☑ OPEX

## (5.4.2.10) Taxonomy-eligible but not aligned turnover from this activity in the reporting year (currency)

*532371438*

## (5.4.2.11) Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

*26.49*

## (5.4.2.17) Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (currency)

*58685428.3*

## (5.4.2.18) Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

*31.93*

## (5.4.2.24) Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (currency)

*23301*

## (5.4.2.25) Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

*4.86*

## (5.4.2.27) Calculation methodology and supporting information

*To assess alignment with our organization's climate transition, we referred and reported in accordance with the Regulation (EU) 2020/852 as supplemented with Commission Delegated Regulation (EU) 2021/2139, (EU) 2021/2178, (EU) 2023/2485 and (EU) 2023/2486. Based on EU criteria, we have conducted a review of all products, facilities, and investments. Deep dives and assessments were performed with the local finance and HSE teams. We determined that our eligible activities are categorized under activity 3.15 – Manufacture of anhydrous ammonia (NACE code C20.15) for the turnover, CapEx and OpEx KPI. These activities could be placed under multiple objectives. In FY 2024, we analyzed eligibility and alignment on two climate objectives (climate change mitigation, climate change adaptation), and eligibility on the remaining four environmental objectives (sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems), in our total turnover, CapEx and OpEx. The analysis was calculated in accordance with the definition in Article 8 of the EU Taxonomy Turnover eligibility represents the percentage of total revenues (USD 2,009.2 million) deriving from our ammonia production.The Taxonomy-eligible portion of CapEx is based on actual production of products related to the Taxonomy-eligible economic activities to appropriately reflect our production process.The total CapEx used as a denominator under the EU Taxonomy includes: Additions to property, plant and equipment Additions to intangible assets and additions to right-of-use assets, for a total of USD 183.8 million. The OpEx KPI represents the ratio of OpEx related to EU Taxonomy eligible and aligned economic activities (numerator) to total direct non-capitalised costs that relate to short-term lease, maintenance and repair, and any other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment by Fertiglobe or third parties to whom activities are outsourced that are necessary to ensure the continued and effective functioning of such assets (denominator), which equals to about USD 480,000.*

## (5.4.2.28) Substantial contribution criteria met

*Select from:*

☑ No

## (5.4.2.29) Details of substantial contribution criteria analysis

*We assessed the substantial contribution criteria for the economic activities. If passed, we assessed the DNSH criteria. If it did not pass, the economic activity is not aligned. For FY 2024, although during the year we delivered low carbon ammonia shipment(s), we do not have Taxonomy-aligned activities as they do not meet all substantial contribution, DNSH and MS criteria yet. Climate Change Mitigation 3.15: We assessed greenhouse gas (GHG) emissions within the EU Taxonomy threshold. We concluded, that for our current ammonia production, we do not meet all the substantial contribution criteria yet. We expect to increase our sustainable product portfolio. Climate Change Adaptation 3.15: We have not identified physical adaptation solutions yet as part of our climate risk and vulnerability assessment. Therefore, the economic activity is not aligned. In terms of Do No Significant Harm (DNSH) criteria, since we did not identify any substantial contribution, DNSH criteria were not assessed for any of the objectives of the EU taxonomy (Climate change mitigation, Climate change adaptation, The sustainable use and protection of water and marine resources, The transition to a circular economy, Pollution prevention and control, The protection and restoration of biodiversity and ecosystems). The same reasoning was also applied to Minimum Social Safeguards in terms of Human rights, Corruption, Taxation and Fair competition.*

## (5.4.2.30) Do no significant harm requirements met

*Select from:*

☑ No

## (5.4.2.31) Details of do no significant harm analysis

*In terms of Do No Significant Harm (DNSH) criteria, since we did not identify any substantial contribution, DNSH criteria were not assessed for any of the objectives of the EU taxonomy (Climate change mitigation, Climate change adaptation, The sustainable use and protection of water and marine resources, The transition to a circular economy, Pollution prevention and control, The protection and restoration of biodiversity and ecosystems). The same reasoning was also applied to Minimum Social Safeguards in terms of Human rights, Corruption, Taxation and Fair competition.*

## (5.4.2.32) Minimum safeguards compliance requirements met

*Select from:*

☑ No

*[Add row]*

# (5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

## (5.4.3.1) Details of minimum safeguards analysis

*In terms of Do No Significant Harm (DNSH) criteria, since we did not identify any substantial contribution, DNSH criteria were not assessed for any of the objectives of the EU taxonomy (Climate change mitigation, Climate change adaptation, The sustainable use and protection of water and marine resources, The transition to a circular economy, Pollution prevention and control, The protection and restoration of biodiversity and ecosystems). The same reasoning was also applied to Minimum Social Safeguards in terms of Human rights, Corruption, Taxation and Fair competition.*

## (5.4.3.2) Additional contextual information relevant to your taxonomy accounting

*NA*

## (5.4.3.3) Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

*Select from:*

☑ No

*[Fixed row]*

## (5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

### (5.5.1) Investment in low-carbon R&D

*Select from:*

☑ Yes

### (5.5.2) Comment

*Our low-carbon ammonia strategy aligns with the UAE's Green Agenda 2030 and Net-Zero 2050 strategic initiative, including the UAE National Hydrogen Strategy 2050. In 2024, we advanced our low-carbon ammonia strategy in all our 4 projects, also via investments in R&D • Low-Carbon Ammonia Pilot, in operation since 2023: a pilot Carbon Capture and Storage (CCS) project produced at our Fertil plant in Ruwais Industrial City. This project is designed to capture 18kt of $CO_2$ and is the UAE's first CCS facility to produce 10–12kt of low-carbon ammonia. In May 2024 we delivered the world's first certified bulk shipment of low-carbon ammonia to Japan, enabled by CCS technology and certified by TÜV SÜD, ensuring full traceability from production to delivery. The shipment, executed in partnership with ADNOC and received by Mitsui & Co., Ltd., is now being used to generate clean electricity in Japan •1mtpa low-carbon ammonia project in Abu Dhabi in partnership with TA'ZIZ, GS Energy Corporation, and Mitsui & Co., Ltd, located at the Ruwais Derivative and Industrial Complex. Construction started in Q3 2024, and operations are expected to commence in 2027, with investment focused on back-end ammonia. The project will benefit from over-the-fence utilities and low-carbon hydrogen feedstock supply as a byproduct from steam cracker, leading to 50% lower carbon emissions in the first phase. The plant will have flexibility to source low carbon intensity hydrogen to further reduce the ammonia CI. •Egypt Green is Fertiglobe's flagship green ammonia project, based on renewable energy sources, making it the first integrated green hydrogen facility in Africa. The commissioned project is being developed with a number of key stakeholders, including Scatec, Orascom Construction, the Egyptian Electricity Transmission Company, and the Sovereign Fund of Egypt. Upon completion, the 100 MW electrolysis plant will have the capacity to generate up to 13 ktpa of green hydrogen, serving as a feedstock to produce approximately 74 ktpa of renewable ammonia at facilities in Egypt. Fertiglobe received the ISCC PLUS certification for renewable ammonia in 2023 and In July 2024, was awarded winner of the H2Global pilot auction for supply of renewable ammonia, for a contract value of up to €397 million.*
*[Fixed row]*

## (5.5.3) Provide details of your organization's investments in low-carbon R&D for chemical production activities over the last three years.

### Row 1

## (5.5.3.1) Technology area

*Select from:*

☑ Electrolysis

## (5.5.3.2) Stage of development in the reporting year

*Select from:*

☑ Small scale commercial deployment

## (5.5.3.3) Average % of total R&D investment over the last 3 years

*3*

## (5.5.3.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

*900000*

## (5.5.3.5) Average % of total R&D investment planned over the next 5 years

*0*

## (5.5.3.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

*Our R&D investments in our low-carbon ammonia activities are an integral part of our low-carbon ammonia strategy, which impacts both our climate commitments and our ambition to play a pivotal role in the transition to sustainable agriculture and the development of low-carbon fuel and industrial feedstock solutions. Our strategy is aligned with the UAE's Green Agenda 2030 and Net-Zero 2050 strategic initiative, including the UAE National Hydrogen Strategy 2050, which is aimed at supporting low-carbon local industries, contributing to achieving climate neutrality, and enhancing the UAE's position as one of the largest producers of hydrogen by 2031. 1. Downstream impact (helping reducing emissions along the value chain) Providing low-carbon and renewable products through our decarbonization initiatives to reduce downstream emissions in terms of: Food, feedstocks and fuels.Food:low-carbon and renewable nitrogen fertilizers using low-carbon and renewable hydrogen as feedstocks;Feedstocks: Low-carbon industrial chemicals allowing customers to decarbonize a wide range of products in the chemical value chain; Fuels: Low-carbon green fuels, such as ammonia, which help our downstream value chain minimize emissions. 2. Operational impact: reducing emissions (GHG target) We are committed to reducing our carbon footprint, and our Scope 1 and 2 GHG emissions intensity are in line with our majority shareholder's targets. We aim to achieve these reductions through a comprehensive climate strategy that includes investing in low-carbon technologies and projects and cooperating with all our stakeholders, industry peers, governments, and other institutions in the fight against climate change. In particular, our investments in R&D are fostering new*

*strategic, low-carbon, and renewable technologies that follow the transition pathway of blue and renewable, capitalizing on both new and established technologies, such as electrolysis, Carbon Capture and Storage (CCS), and purchased blue and renewable hydrogen.*

### Row 3

## (5.5.3.1) Technology area

*Select from:*

☑ Carbon capture, utilization, and storage (CCUS)

## (5.5.3.2) Stage of development in the reporting year

*Select from:*

☑ Small scale commercial deployment

## (5.5.3.3) Average % of total R&D investment over the last 3 years

*6*

## (5.5.3.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

*16800000*

## (5.5.3.5) Average % of total R&D investment planned over the next 5 years

*27*

## (5.5.3.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

*Our R&D investments in our low-carbon ammonia activities are an integral part of our low-carbon ammonia strategy, which impacts both our climate commitments and our ambition to play a pivotal role in the transition to sustainable agriculture and the development of low-carbon fuel and industrial feedstock solutions. Our strategy is aligned with the UAE's Green Agenda 2030 and Net-Zero 2050 strategic initiative, including the UAE National Hydrogen Strategy 2050, which is aimed at supporting low-carbon local industries, contributing to achieving climate neutrality, and enhancing the UAE's position as one of the largest producers of hydrogen by 2031. 1. Downstream impact (helping reducing emissions along the value chain) Providing low-carbon and renewable products through our decarbonization initiatives to reduce downstream emissions in terms of: Food, feedstocks and fuels.Food:low-carbon and renewable nitrogen fertilizers using low-carbon and*

*renewable hydrogen as feedstocks;Feedstocks: Low-carbon industrial chemicals allowing customers to decarbonize a wide range of products in the chemical value chain; Fuels: Low-carbon green fuels, such as ammonia, which help our downstream value chain minimize emissions. 2. Operational impact: reducing emissions (GHG target) We are committed to reducing our carbon footprint, and our Scope 1 and 2 GHG emissions intensity are in line with our majority shareholder's targets. We aim to achieve these reductions through a comprehensive climate strategy that includes investing in low-carbon technologies and projects and cooperating with all our stakeholders, industry peers, governments, and other institutions in the fight against climate change. In particular, our investments in R&D are fostering new strategic, low-carbon, and renewable technologies that follow the transition pathway of blue and renewable, capitalizing on both new and established technologies, such as electrolysis, Carbon Capture and Storage (CCS), and purchased blue and renewable hydrogen.*
*[Add row]*

## (5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

### (5.9.1) Water-related CAPEX (+/- % change)

*-46*

### (5.9.2) Anticipated forward trend for CAPEX (+/- % change)

*-52*

### (5.9.3) Water-related OPEX (+/- % change)

*2*

### (5.9.4) Anticipated forward trend for OPEX (+/- % change)

*2*

### (5.9.5) Please explain

*Significant investments were made in 2023 and 2024 to minimize water losses across all Fertiglobe's Operating Companies. The level of capital expenditure is expected to decline from 2025 as the Projects move from Execute to Operate. However, this remains stable at around 2025's level until 2027. Operating expenditure, will increase into 2025, then is expected to reduce by 7% in 2026 (relative to 2023) benefiting from the improvements of the implemented projects. However, this will be partially offset by rising chemical and maintenance costs.*

*[Fixed row]*

## (5.10) Does your organization use an internal price on environmental externalities?

### (5.10.1) Use of internal pricing of environmental externalities

*Select from:*

☑ No, but we plan to in the next two years

### (5.10.3) Primary reason for not pricing environmental externalities

*Select from:*

☑ Not an immediate strategic priority

### (5.10.4) Explain why your organization does not price environmental externalities

*CLIMATE CHANGE: We plan to have an environmental price on externalities in the next 2 years. WATER: WATER: We have not yet decided to implement an internal price on environmental externalities, and have not considered it for the next two years as it would bring a minimal impact. However, we advocate for a level playing field approach where governments set true price of water for all businesses and consumers, which will help drive systemic change in the way we value and use water and energy in the economy and everyday life.*
*[Fixed row]*

## (5.11) Do you engage with your value chain on environmental issues?

| | Engaging with this stakeholder on environmental issues | Environmental issues covered |
|---|---|---|
| Suppliers | *Select from:*<br>☑ Yes | *Select all that apply*<br>☑ Climate change<br>☑ Water |

| | Engaging with this stakeholder on environmental issues | Environmental issues covered |
|---|---|---|
| Customers | *Select from:*<br>☑ Yes | *Select all that apply*<br>☑ Climate change |
| Investors and shareholders | *Select from:*<br>☑ Yes | *Select all that apply*<br>☑ Climate change<br>☑ Water |
| Other value chain stakeholders | *Select from:*<br>☑ Yes | *Select all that apply*<br>☑ Climate change<br>☑ Water |

*[Fixed row]*

## (5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

| | Assessment of supplier dependencies and/or impacts on the environment |
|---|---|
| Climate change | *Select from:*<br>☑ No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years |
| Water | *Select from:*<br>☑ No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years |

*[Fixed row]*

## (5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

### Climate change

#### (5.11.2.1) Supplier engagement prioritization on this environmental issue

*Select from:*

☑ No, we do not prioritize which suppliers to engage with on this environmental issue

#### (5.11.2.3) Primary reason for no supplier prioritization on this environmental issue

*Select from:*

☑ Other, please specify :we are about to start a sustainable procurement process to screen our supplier base, identify the most environmentally relevant suppliers, and focus on managing our key dependencies and impacts.

#### (5.11.2.4) Please explain

*NA*

### Water

#### (5.11.2.1) Supplier engagement prioritization on this environmental issue

*Select from:*

☑ No, we do not prioritize which suppliers to engage with on this environmental issue

#### (5.11.2.3) Primary reason for no supplier prioritization on this environmental issue

*Select from:*

☑ Other, please specify :we are about to start a sustainable procurement process to screen our supplier base, identify the most environmentally relevant suppliers, and focus on managing our key dependencies and impacts.

#### (5.11.2.4) Please explain

*NA*

*[Fixed row]*

## (5.11.5) Do your suppliers have to meet environmental requirements as part of your organization’s purchasing process?

### Climate change

#### (5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

*Select from:*

☑ No, but we plan to introduce environmental requirements related to this environmental issue within the next two years

#### (5.11.5.3) Comment

*We ask our suppliers to comply with all applicable environmental laws and regulations, and promote sustainable business best practices in line with applicable laws and regulations. Our Business Partner Code of Conduct summarizes the relevant values and expectations. We require all Business Partners to adhere and align to international laws and standards on ethics, labor, and human rights, such as those set out by the International Labor Organization (ILO), the United Nations International Children’s Emergency, Fund (UNICEF), the United Nations Guiding Principles on Business and Human Rights, and others. The supplier on-boarding stage was enhanced during 2023, and it now requires new suppliers, among the others, to read and agree to our Code of Conduct. Without this step, we cannot engage in a business relationship regardless of the amount or type of spend. In addition, while completing the Code of Conduct process, we also screen our potential supplier for any breach through Know Your Customer (KYC) checks and follow-up supplier interviews. We seek to engage with local suppliers across all the countries where we operate to enhance employment opportunities and national GDP growth. Furthermore, in the future, we will add ESG topics to our vendor screening process. We are also about to start a sustainable procurement process to screen our supplier base, identify the most environmentally relevant suppliers, and focus on managing our key dependencies and impacts.*

### Water

#### (5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

*Select from:*

☑ No, and we do not plan to introduce environmental requirements related to this environmental issue within the next two years

#### (5.11.5.3) Comment

*Our Business Partner Code of Conduct summarizes the relevant values and expectations. We require all Business Partners to adhere and align to international laws and standards on ethics, labor, and human rights, such as those set out by the International Labor Organization (ILO), the United Nations International Children's Emergency, Fund (UNICEF), the United Nations Guiding Principles on Business and Human Rights, and others. The supplier on-boarding stage was enhanced during 2023, and it now requires new suppliers, among the others, to read and agree to our Code of Conduct. Without this step, we cannot engage in a business relationship regardless of the amount or type of spend. In addition, while completing the Code of Conduct process, we also screen our potential supplier for any breach through Know Your Customer (KYC) checks and follow-up supplier interviews. We seek to engage with local suppliers across all the countries where we operate to enhance employment opportunities and national GDP growth. Furthermore, in the future, we will add ESG topics to our vendor screening process. [Fixed row] Also, we are about to start a sustainable procurement process, which will include, amongst the others, a screening of our supplier base in order to identify the most relevant suppliers also from an environmental perspective. This prioritization will allow us to focus, assess and manage dependencies and impacts related to the most material suppliers.*
*[Fixed row]*

## (5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

### Climate change

### (5.11.7.2) Action driven by supplier engagement

*Select from:*
☑ No other supplier engagement

### Water

### (5.11.7.2) Action driven by supplier engagement

*Select from:*
☑ No other supplier engagement
*[Add row]*

## (5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

### Climate change

### (5.11.9.1) Type of stakeholder

*Select from:*

☑ Customers

## (5.11.9.2) Type and details of engagement

Innovation and collaboration

☑ Align your organization’s goals to support customers’ targets and ambitions

## (5.11.9.3) % of stakeholder type engaged

*Select from:*

☑ Unknown

## (5.11.9.4) % stakeholder-associated scope 3 emissions

*Select from:*

☑ Unknown

## (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*We are committed to working towards global food security. Through various programs, we work with our customers around the world to maximize yields, strengthen crops, prevent soil degradation, promote sustainable agricultural practices, and accelerate growth to meet the world’s rising food demands. We also work to ensure our products are used in a way which safeguards health, occupational and public safety and security, biodiversity, and the environment*

## (5.11.9.6) Effect of engagement and measures of success

*While nitrogen fertilizers offer a sustainable means of maximizing yields, farmer education is essential to ensure nitrogen fertilizer application is optimized or both production and environmental protection. Through industry association led initiatives and programs, such as farmer outreach programs led by IFA, we work with farmers around the world to achieve this goal.*

# Water

## (5.11.9.1) Type of stakeholder

*Select from:*

☑ Other value chain stakeholder, please specify :Third party auditors

## (5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Educate and work with stakeholders on understanding and measuring exposure to environmental risks

☑ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☑ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

## (5.11.9.3) % of stakeholder type engaged

*Select from:*

☑ Unknown

## (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*Our assets in Algeria, Egypt and the UAE hold global certifications recognizing the quality of our environmental management processes, including ISO 14001 Environmental Management System, and it is integrated with other management systems, such as Quality Management systems and water management systems. The EMS's cover 100% of employees and contractors, regardless of employment type, and are audited internally by certified internal auditors and externally via inspectors from certifications membership bodies on an annual basis. Once the certification expires, it has to be renewed, implying that also procedures and management systems are updated in line with the certification requirements.*

## (5.11.9.6) Effect of engagement and measures of success

*Undergoing the ISO process requires structured environmental procedures and management system, impacting positively also on our environmental management systems (including water management systems). The fact that our procedures and management systems are certified by 3rd party, further demonstrates are commitment to operational excellence and sustainability.*

# Climate change

## (5.11.9.1) Type of stakeholder

*Select from:*

☑ Other value chain stakeholder, please specify :Technology providers

## (5.11.9.2) Type and details of engagement

Innovation and collaboration

☑ Align your organization’s goals to support customers’ targets and ambitions

☑ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

## (5.11.9.3) % of stakeholder type engaged

*Select from:*

☑ Unknown

## (5.11.9.4) % stakeholder-associated scope 3 emissions

*Select from:*

☑ Unknown

## (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*Fertiglobe is looking to take on an increasingly central role in driving the development of the low-carbon and renewable ammonia industry and the decarbonization of the global economy. Among our UAE projects, the Low-Carbon Ammonia Pilot has been in operation since 2023: a pilot Carbon Capture and Storage (CCS) project at our Fertil plant. This project is designed to capture 18 thousand tons of $CO_2$ and is the UAE’s first CCS facility to produce 10–12 thousand tons of low-carbon ammonia. This low-carbon ammonia enabled by CCS was produced at Fertil and delivered to Japan in 2024 to generate clean electricity. This project builds on Fertiglobe’s strong partnership with Aggreko, shaped over the years through collaboration on industrial applications and now evolving to support more sustainable operations in line with the UAE’s energy transition. In a rapidly changing energy landscape, Fertiglobe continues to demonstrate its ability to adapt and lead through practical innovation — and this pilot project is no exception. Initiated with a clear decarbonization objective — to capture 1,500 metric tons of $CO_2$ — the project laid the foundation for a first-of-its-kind blueprint in Fertiglobe’s operations. Successfully commissioned with Aggreko’s support, it enabled the recovery of 1,000 metric tons of blue ammonia, demonstrating the viability of carbon capture integration at scale.*

## (5.11.9.6) Effect of engagement and measures of success

*The low-carbon ammonia shipment is now being used to generate clean electricity in Japan, marking a significant step forward in advancing sustainable energy solutions and reinforcing our commitment to global decarbonization. Indeed, final usage of this shipment, the first of its kind, demonstrates how our products enable the decarbonization of downstream industries, supporting customers to reach their goals and ambitions.*

## Climate change

### (5.11.9.1) Type of stakeholder

*Select from:*

☑ Other value chain stakeholder, please specify :Ceritification bodies & third-party auditors

### (5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information about your products and relevant certification schemes

Innovation and collaboration

☑ Align your organization’s goals to support customers’ targets and ambitions

### (5.11.9.3) % of stakeholder type engaged

*Select from:*

☑ Unknown

### (5.11.9.4) % stakeholder-associated scope 3 emissions

*Select from:*

☑ Unknown

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*As global demand for low-carbon hydrogen and ammonia increases, the absence of a unified cross-border regulatory framework or standardized definitions makes independent third-party verification essential. Such certification builds trust in carbon intensity claims, ensures traceability of upstream emissions, and helps align products with the decarbonization goals of downstream customers. As such, Fertiglobe has worked closely with several Certification providers.*

### (5.11.9.6) Effect of engagement and measures of success

*The low-carbon ammonia enabled by CCS and shipped to Japan from our Fertil Plant, was certified by TÜV SÜD, marking the world's first certified bulk commercial shipment of CCS-enabled low-carbon ammonia. The certification process was conducted production to delivery, highlighting our approach to fostering a culture of innovation that enhances sustainability. Also, Fertiglobe received the ISCC PLUS certification for renewable ammonia at its Egyptian facilities. The sustainable product and mass balance system is ISCC PLUS-certified and can be used to produce green downstream products. The renewable ammonia GHG footprint is at least 73% lower than a fossil fuel comparator and qualifies as a renewable fuel from non-biological origin (RFNBO).*
*[Add row]*

# C6. Environmental Performance - Consolidation Approach

## (6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

## Climate change

### (6.1.1) Consolidation approach used

*Select from:*

☑ Operational control

### (6.1.2) Provide the rationale for the choice of consolidation approach

*Fertiglobe environmental data reporting boundaries reflect the operational consolidation approach and refer to our production facilities located in Algeria, the UAE, and Egypt, excluding head offices since they have negligible impacts on environmental performance, this applies also to water related data as well.*

## Water

### (6.1.1) Consolidation approach used

*Select from:*

☑ Operational control

### (6.1.2) Provide the rationale for the choice of consolidation approach

*Fertiglobe environmental data reporting boundaries reflect the operational consolidation approach and refer to our production facilities located in Algeria, the UAE, and Egypt, excluding head offices since they have negligible impacts on environmental performance, this applies also to water related data as well.*

## Plastics

### (6.1.1) Consolidation approach used

*Select from:*

☑ Other, please specify :Not applicable

## (6.1.2) Provide the rationale for the choice of consolidation approach

*When referring to plastic, please note that we do not currently integrate this data within our Annual Report, as it is not part of any of our material topics, nor it is in line with our business nature. The data provided has been estimated based on our best knowledge.*

# Biodiversity

## (6.1.1) Consolidation approach used

*Select from:*

☑ Other, please specify :Not applicable

## (6.1.2) Provide the rationale for the choice of consolidation approach

*None of our production facilities are located near protected areas of high biodiversity.*
*[Fixed row]*

# C7. Environmental performance - Climate Change

## (7.1) Is this your first year of reporting emissions data to CDP?

*Select from:*
☑ No

## (7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

### (7.1.1.1) Has there been a structural change?

*Select all that apply*
☑ Yes, other structural change, please specify :Change in ownership stake

### (7.1.1.2) Name of organization(s) acquired, divested from, or merged with

*OCI N.V.*

### (7.1.1.3) Details of structural change(s), including completion dates

*In October 2024, ADNOC completed its acquisition of OCI Global's 50% stake, bringing its total ownership stake up to 86.2% and solidifying Fertiglobe's position as a cornerstone of ADNOC's low-carbon ammonia strategy. The change in ownership has not changed the reporting scopes or boundaries, and the assets remain the same from that reported in the previous year.*
*[Fixed row]*

## (7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

| | Change(s) in methodology, boundary, and/or reporting year definition? |
|---|---|
| | *Select all that apply*<br>☑ No |

*[Fixed row]*

## (7.1.3) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

### (7.1.3.1) Base year recalculation

*Select from:*

☑ No, because the impact does not meet our significance threshold

### (7.1.3.3) Base year emissions recalculation policy, including significance threshold

*In October 2024, ADNOC completed its acquisition of OCI Global's 50% stake, bringing its total ownership stake up to 86.2% and solidifying Fertiglobe's position as a cornerstone of ADNOC's low-carbon ammonia strategy. The change in ownership has not changed the reporting scopes or boundaries, and the assets remain the same from that reported in the previous year. Thus, no recalculation was triggered.*

### (7.1.3.4) Past years' recalculation

*Select from:*

☑ No

*[Fixed row]*

## (7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

*Select all that apply*

☑ European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations

☑ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

☑ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

## (7.3) Describe your organization's approach to reporting Scope 2 emissions.

| | Scope 2, location-based | Scope 2, market-based | Comment |
|---|---|---|---|
| | *Select from:*<br>☑ We are reporting a Scope 2, location-based figure | *Select from:*<br>☑ We are reporting a Scope 2, market-based figure | *N/A* |

*[Fixed row]*

## (7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

*Select from:*

☑ No

## (7.5) Provide your base year and base year emissions.

### Scope 1

### (7.5.1) Base year end

*12/30/2019*

### (7.5.2) Base year emissions (metric tons CO2e)

*9012059*

## (7.5.3) Methodological details

*Fertiglobe measures and reports its Scope 1 emissions in accordance with the GHG Protocol Corporate Accounting and Reporting Standard (2004) using an operational control approach. Scope 1, Direct emissions are generated on site, from the combustion of natural gas and other fuels, or from processes at our operations.*

# Scope 2 (location-based)

## (7.5.1) Base year end

*12/30/2019*

## (7.5.2) Base year emissions (metric tons CO2e)

*386407*

## (7.5.3) Methodological details

*Fertiglobe measures and reports its Scope 2 emissions in accordance with the GHG Protocol Corporate Accounting and Reporting Standard (2004) using an operational control approach. Scope 2, Indirect emissions are from the off-site generation of purchased electricity. Please note that in 2023, 60% of our electricity was sourced from renewable sources, as we we purchased EACs (I-RECs) from solar electricity producers in Egypt and the UAE in 2023 for 100% of our purchased electricity consumption at our facilities in both countries.*

# Scope 2 (market-based)

## (7.5.1) Base year end

*12/30/2019*

## (7.5.2) Base year emissions (metric tons CO2e)

*386407*

## (7.5.3) Methodological details

*Fertiglobe measures and reports its Scope 2 emissions in accordance with the GHG Protocol Corporate Accounting and Reporting Standard (2004) using an operational control approach. Scope 2, Indirect emissions are from the off-site generation of purchased electricity. Please note that in 2023, 60% of our electricity was sourced from renewable sources, as we we purchased EACs (I-RECs) from solar electricity producers in Egypt and the UAE in 2023 for 100% of our purchased electricity consumption at our facilities in both countries.*

## Scope 3 category 1: Purchased goods and services

### (7.5.1) Base year end

*12/30/2023*

### (7.5.2) Base year emissions (metric tons CO2e)

*1838189.4*

### (7.5.3) Methodological details

*In this category we include all cradle to gate upstream emissions associated to Fertiglobe's natural gas purchased. Part of the natural gas is the main feedstock for nitrogen products. Our Scope 3, Category 1 inventory also considers upstream emissions associated to finished nitrogen products purchased by Fertiglobe for processing and trade, and purchased hydrogen (in small quantity). Emissions associated to the production and transport of natural gas used as feedstock are mainly related to CH4 leakage along the supply chain. Emission factors based on leakage for the specific natural gas mix of each site are derived from public sources like the Ecoinvent database 3.9.1 [kgCO2e/ton] or [kgCO2e/MJ].*

## Scope 3 category 2: Capital goods

### (7.5.1) Base year end

*12/30/2023*

### (7.5.2) Base year emissions (metric tons CO2e)

*25100*

### (7.5.3) Methodological details

*Category 2 includes all 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; data have been sourced by the Finance Team. Each spend category was allocated a*

*relevant EEIO factor (publicly available in the USA Data catalog). The emission factors categories utilized were the followings: Industrial Building Construction: Corporate, Subsidiary, and Regional Managing Offices; Other industrial Machinery Manufacturing; All Other Information Services: Office Machinery and Equipment Rental and Leasing; All Other Miscellaneous Manufacturing; Automobile and Other Motor Vehicle Merchant Wholesalers; Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing.*

## Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

### (7.5.1) Base year end

*12/30/2023*

### (7.5.2) Base year emissions (metric tons CO2e)

*1027690*

### (7.5.3) Methodological details

*Upstream emissions associated to the production, transportation, and distribution of electricity and natural gas used as fuel by Fertiglobe. For natural gas, these emissions are mainly related to CH4 leakage along the supply chain. Electricity includes emissions from fuel extraction, electricity generation and transport and distribution losses, emissions are not included in Scope 2. Emissions of the production and transmission & distribution losses of electricity use in Fertiglobe sites. These emissions are not included in Scope 2. Site specific category 3 emissions are derived from publicly available information for each local (national) grid (DEFRA BEIS). The impact of transport and distribution for each national grid [kgCO2e/kWh], is multiplied by the total electricity consumption [kWh] in each Fertiglobe plant. Emissions associated to the production and transport of natural gas as fuel by Fertiglobe. These emissions are mainly related to CH4 leakage along the supply chain. Emission factors based on leakage for the specific natural gas mix of each Fertiglobe site are utilized. These emissions are obtained from public sources like the Ecoinvent database 3.9.1.*

## Scope 3 category 4: Upstream transportation and distribution

### (7.5.1) Base year end

*12/30/2023*

### (7.5.2) Base year emissions (metric tons CO2e)

*539728*

### (7.5.3) Methodological details

*This category considers emissions associated to the fuel use for inbound logistics of supplied products to Fertiglobe. This category would normally include emissions from outbound logistics where Fertiglobe pays transportation. In this model we had no visibility of outbound logistics paid and not paid by Fertiglobe, thus, to ensure proper allocation of the transportation emissions between category 4 (upstream transportation and distribution) and category 9 (downstream transportation and distribution) a 70/30 ratio has been used, estimating that around 70% of the emissions related to transport and distribution of our products are directly paid by Fertiglobe, while the remaining 30% is paid by the end costumer. Consequently, 70% of the total transportation emissions have been allocated to category 4 and 30% of emissions to category 9). For the relevant Fertiglobe entities data was provided on inbound logistics detailing the [ton] of goods being transported, the mode of transport, the number of trips in the reporting year and the origin and destination of transport. For some of the data the distance of the trip was also provided. Where distances were not provided, distances were calculated based on origin and destination, and when destination unknown, the distance was taken as the average of the rest of transport from a particular location. Based on the above data BEIS 2019 emission factors on kgCO2e/ton.km were applied based on the mode of transport to calculate associated emissions.*

## Scope 3 category 5: Waste generated in operations

### (7.5.1) Base year end

*12/30/2023*

### (7.5.2) Base year emissions (metric tons CO2e)

*1850*

### (7.5.3) Methodological details

*It Includes all emissions from third-party disposal and treatment of waste generated by Fertiglobe's owned or controlled operations. Fertiglobe has provided waste totals by tonnage for hazardous and non-hazardous waste as well as the end fate of the waste for the Group's plants. The volume of waste by tonnage for hazardous and non-hazardous waste, as collected in the Environmental reporting system, is multiplied by the appropriate 2023 UK BEIS emissions and factors emission factor, based on disposal method and waste type.*

## Scope 3 category 6: Business travel

### (7.5.1) Base year end

*12/30/2023*

### (7.5.2) Base year emissions (metric tons CO2e)

*3140*

## (7.5.3) Methodological details

*Corporate business travel data was sourced from Sievo, Fertiglobe procurement system, from the "Business Travel" category based on spent values for business travels, and it does not include entries related to "car and vehicle fleet." This specific entry was excluded because it was reflecting employees' commuting data, thus it was not in line with this scope 3 emission category.*

# Scope 3 category 7: Employee commuting

## (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*1390*

## (7.5.3) Methodological details

*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. Travel for business purposes should be captured in Category 6, Business Travel. The approach taken was to use employee total headcount data multiplied by the average commuting emissions per person, based on the country of work: •Total headcount data were obtained from the Human Capital department. •Average emission factors for commuting were based on countries' classification (low income, lower middle income, upper middle income, high income) as defined by the World Bank 2024 country classification.Emissions have been calculated by The Carbon Trust in 2019 and updated with the appropriate emission factors from BEIS 2023. Once Emissions factors were multiplied by the headcount data for the total number of employees for each country, the results would be added up to get the total emissions for the Group.*

# Scope 3 category 8: Upstream leased assets

## (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*2243*

## (7.5.3) Methodological details

*Emissions associated to the operation of assets leased by Fertiglobe during the reporting year, not included in our scope 1 and scope 2. Data have been sourced by the Finance Team. A full list of active leases in 2023, type of lease (office, accommodation, equipment etc.) and related payment has been drawn up. From this list, leases already included in our scope 1 and 2 emissions have been excluded (e.g. plant leases, desalination units, ammonia tank etc.). For calculating the emissions related to the remaining active leased assets, 2023 lease payments were multiplied by the EEIO emissions factor relevant for the lease type (available in the USA Data catalog).*

# Scope 3 category 9: Downstream transportation and distribution

## (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*231213*

## (7.5.3) Methodological details

*This category includes 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. This category would normally include emissions from transportation of product solds where Fertiglobe does not pay the transportation. In the logistic model created to calculate the overall emissions pertaining to transportation and distribution (see also category 4) we had no visibility of outbound logistics paid and not paid by Fertiglobe. To ensure proper allocation of the transportation emissions between category 4 (upstream transportation and distribution) and category 9 (downstream transportation and distribution) a 70/30 ratio has been used, estimating that around 70% of the emissions related to transport and distribution of our products are directly paid by Fertiglobe, while the remaining 30% is paid by the end customer. Consequently, 70% of the total transportation emissions have been allocated to category 4 and 30% of emissions to category 9.*

# Scope 3 category 10: Processing of sold products

## (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*1129989*

## (7.5.3) Methodological details

*Emissions associated with the processing of sold products are related to the processing of Fertiglobe products sold as intermediate industrial products. Fertiglobe is not able to potentially reduce or influence these emissions. These may also vary enormously depending on final usage made of our N products.*

# Scope 3 category 11: Use of sold products

## (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*12305610*

## (7.5.3) Methodological details

*Emissions associated to the direct use of product sold by Fertiglobe for nitrogen products, these are direct and indirect N2O emissions associated to the application of fertilizers on the soil. The end use of ammonia is determined based on the customer, if known. If the end use is unknown, market average split of applications is applied. 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, and CO2 emissions when fuels are burnt. N2O emission modelling is performed following IPCC 2019 guidance for the GHG emissions of managed soils. Only emissions for products used directly are assumed here. Product used as intermediates in industry will be further processed. These emissions are not reported in Fertiglobe's Scope 3 inventory. All other ammonia sold by Fertiglobe is assumed to be used as a precursor for other fertilizers. A Tier 1 value of 50 [gNH3/kgN] is applied (EMEP/EEA 2016 Tier 1).*

# Scope 3 category 12: End of life treatment of sold products

## (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*1001140*

## (7.5.3) Methodological details

*End of life emissions are calculated for products used in industrial applications The emission factor varies depending on the management practice (landfilling, incineration, recycling or mismanagement). Assumptions are made on the fate of products based on the volume used in industrial applications, the sales location and country-specific statistics on waste management from OECD.*

# Scope 3 category 13: Downstream leased assets

## (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*0*

## (7.5.3) Methodological details

*Excluded, as this category has been deemed as not material as the asset in the reporting year are not generating emissions or are deemed not material.*

# Scope 3 category 14: Franchises

## (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*0*

## (7.5.3) Methodological details

*We do not have any franchisees thus this category does not apply to our business.*

# Scope 3 category 15: Investments

## (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*0*

## (7.5.3) Methodological details

*Excluded as emissions associated to Fertiglobe investments have been excluded for reporting. Most relevant emissions are within the accounting boundary set by Fertiglobe for Scope 1, Scope 2 and Scope 3. Other minority shareholdings or small investments would constitute an immaterial contribution to Fertiglobe's GHG emission accounting.*

# Scope 3: Other (upstream)

## (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*0*

## (7.5.3) Methodological details

*N/A*

# Scope 3: Other (downstream)

## (7.5.1) Base year end

*12/30/2023*

## (7.5.2) Base year emissions (metric tons CO2e)

*0*

## (7.5.3) Methodological details

*N/A*
*[Fixed row]*

## (7.6) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?

| | Gross global Scope 1 emissions (metric tons CO2e) | End date | Methodological details |
|---|---|---|---|
| Reporting year | *8813009* | *Date input [must be between [11/19/2015 - 11/19/2024]* | *N/A* |
| Past year 1 | *9006441* | *12/30/2023* | *N/A* |
| Past year 2 | *9055305* | *12/30/2022* | *N/A* |
| Past year 3 | *8999350* | *12/30/2021* | *N/A* |

*[Fixed row]*

## (7.7) What were your organization’s gross global Scope 2 emissions in metric tons CO2e?

### Reporting year

## (7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

*343225*

## (7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

*139214*

## (7.7.4) Methodological details

*N/A*

### Past year 1

## (7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

*317366*

## (7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

*126751*

## (7.7.3) End date

*12/30/2023*

## (7.7.4) Methodological details

*N/A*

### Past year 2

## (7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

*373989*

## (7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

*134355*

## (7.7.3) End date

*12/30/2022*

## (7.7.4) Methodological details

*N/A*

### Past year 3

## (7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

*351767*

## (7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

*351767*

## (7.7.3) End date

*12/30/2021*

## (7.7.4) Methodological details

*N/A*
*[Fixed row]*

## (7.8) Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions.

### Purchased goods and services

## (7.8.1) Evaluation status

*Select from:*
☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*2129812*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Average data method

☑ Fuel-based method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*62*

## (7.8.5) Please explain

*In this category we include all cradle to gate upstream emissions associated to Fertiglobe's natural gas purchased. Part of the natural gas is the main feedstock for nitrogen products. Our Scope 3, Category 1 inventory also considers upstream emissions associated to finished nitrogen products purchased by Fertiglobe for processing and trade, and purchased hydrogen (in small quantity). Emissions associated to the production and transport of natural gas used as feedstock are mainly related to CH4 leakage along the supply chain. Emission factors based on leakage for the specific natural gas mix of each site are derived from public sources like the Ecoinvent database 3.9.1 [kgCO2e/ton] or [kgCO2e/MJ].*

# Capital goods

## (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*50948*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Spend-based method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*0*

## (7.8.5) Please explain

*Category 2 includes all 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; data have been sourced by the Finance Team. Each spend category was allocated a relevant EEIO factor (publicly available in the USA Data catalog). The emission factors categories utilized were the followings: Industrial Building Construction: Corporate, Subsidiary, and Regional Managing Offices; Other industrial Machinery Manufacturing; All Other Information Services: Office Machinery and Equipment Rental and Leasing; All Other Miscellaneous Manufacturing; Automobile and Other Motor Vehicle Merchant Wholesalers; Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing.*

# Fuel-and-energy-related activities (not included in Scope 1 or 2)

## (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*891588*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Fuel-based method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*100*

## (7.8.5) Please explain

*Upstream emissions associated to the production, transportation, and distribution of electricity and natural gas used as fuel by Fertiglobe. For natural gas, these emissions are mainly related to CH4 leakage along the supply chain. Electricity includes emissions from fuel extraction, electricity generation and transport and distribution losses, emissions are not included in Scope 2. Emissions of the production and transmission & distribution losses of electricity use in Fertiglobe sites.*

*These emissions are not included in Scope 2. Site specific category 3 emissions are derived from publicly available information for each local (national) grid (DEFRA BEIS). The impact of transport and distribution for each national grid [kgCO2e/kWh], is multiplied by the total electricity consumption [kWh] in each Fertiglobe plant. Emissions associated to the production and transport of natural gas as fuel by Fertiglobe. These emissions are mainly related to CH4 leakage along the supply chain. Emission factors based on leakage for the specific natural gas mix of each Fertiglobe site are utilized. These emissions are obtained from public sources like the Ecoinvent database 3.9.1*

## Upstream transportation and distribution

### (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

*423374*

### (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Average data method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*100*

### (7.8.5) Please explain

*This category considers emissions associated to the fuel use for inbound logistics of supplied products to Fertiglobe. This category would normally include emissions from outbound logistics where Fertiglobe pays transportation. In this model we had no visibility of outbound logistics paid and not paid by Fertiglobe, thus, to ensure proper allocation of the transportation emissions between category 4 (upstream transportation and distribution) and category 9 (downstream transportation and distribution) a 70/30 ratio has been used, estimating that around 70% of the emissions related to transport and distribution of our products are directly paid by Fertiglobe, while the remaining 30% is paid by the end costumer. Consequently, 70% of the total transportation emissions have been allocated to category 4 and 30% of emissions to category 9). For the relevant Fertiglobe entities data was provided on inbound logistics detailing the [ton] of goods being transported, the mode of transport, the number of trips in the reporting year and the origin and destination of transport. For some of the data the distance of the trip was also provided. Where distances were not provided, distances were calculated based on origin and destination, and when destination unknown, the distance was taken as the average of*

*the rest of transport from a particular location. Based on the above data BEIS 2019 emission factors on kgCO2e/ton.km were applied based on the mode of transport to calculate associated emissions.*

## Waste generated in operations

### (7.8.1) Evaluation status

*Select from:*

☑ Not relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

*1095*

### (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Waste-type-specific method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*100*

### (7.8.5) Please explain

*It Includes all emissions from third-party disposal and treatment of waste generated by Fertiglobe's owned or controlled operations. Fertiglobe has provided waste totals by tonnage for hazardous and non-hazardous waste as well as the end fate of the waste for the Group's plants. The volume of waste by tonnage for hazardous and non-hazardous waste, as collected in the Environmental reporting system, is multiplied by the appropriate 2023 UK DEFRA/BEIS emissions and factors emission factor, based on disposal method and waste type*

## Business travel

### (7.8.1) Evaluation status

*Select from:*

☑ Not relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*4741*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Spend-based method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*100*

## (7.8.5) Please explain

*Corporate business travel data was sourced from Sievo, Fertiglobe procurement system, from the "Business Travel" category based on spent values for business travels, and it does not include entries related to "car and vehicle fleet." This specific entry was excluded because it was reflecting employees' commuting data, thus it was not in line with this scope 3 emission category.*

### Employee commuting

## (7.8.1) Evaluation status

*Select from:*

☑ Not relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*1305*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Average data method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*0*

## (7.8.5) Please explain

*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. Travel for business purposes should be captured in Category 6, Business Travel. The approach taken was to use employee total headcount data multiplied by the average commuting emissions per person, based on the country of work: •Total headcount data were obtained from the Human Capital department. •Average emission factors for commuting were based on countries' classification (low income, lower middle income, upper middle income, high income) as defined by the World Bank 2024 country classification.Emissions have been calculated by The Carbon Trust in 2019 and updated with the appropriate emission factors from BEIS 2023. Once Emissions factors were multiplied by the headcount data for the total number of employees for each country, the results would be added up to get the total emissions for the Group.*

# Upstream leased assets

## (7.8.1) Evaluation status

*Select from:*

☑ Not relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*2086*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Spend-based method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*0*

## (7.8.5) Please explain

*Emissions associated to the operation of assets leased by Fertiglobe during the reporting year, not included in our scope 1 and scope 2. Data have been sourced by the Finance Team. A full list of active leases in 2023, type of lease (office, accommodation, equipment etc.) and related payment has been drawn up. From this list, leases already included in our scope 1 and 2 emissions have been excluded (e.g. plant leases, desalination units, ammonia tank etc.). For calculating the emissions related to the remaining active leased assets, 2023 lease payments were multiplied by the EEIO emissions factor relevant for the lease type (available in the USA Data catalog).*

## Downstream transportation and distribution

### (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

*181446*

### (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Average data method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*0*

### (7.8.5) Please explain

*This category includes 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. This category would normally include emissions from transportation of product solds where Fertiglobe does not pay the transportation. In the logistic model created to calculate the overall emissions pertaining to transportation and distribution (see also category 4) we had no visibility of outbound logistics paid and not paid by Fertiglobe. To ensure proper allocation of the transportation emissions between category 4 (upstream transportation and distribution) and category 9 (downstream transportation and distribution) a 70/30 ratio has been used, estimating that around 70% of the emissions related to transport and distribution of our products are directly paid by Fertiglobe, while the remaining 30% is paid by the end customer. Consequently, 70% of the total transportation emissions have been allocated to category 4 and 30% of emissions to category 9.*

## Processing of sold products

### (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

*358750*

### (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Average product method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*0*

### (7.8.5) Please explain

*Emissions associated with the processing of sold products are related to the processing of Fertiglobe products sold as intermediate industrial products. Fertiglobe is not able to potentially reduce or influence these emissions. These may also vary enormously depending on final usage made of our N products.*

## Use of sold products

### (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

*15567986*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Average product method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*0*

## (7.8.5) Please explain

*Emissions associated to the direct use of product sold by Fertiglobe for nitrogen products, these are direct and indirect N2O emissions associated to the application of fertilizers on the soil. The end use of ammonia is determined based on the customer, if known. If the end use is unknown, market average split of applications is applied. 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, and CO2 emissions when fuels are burnt. N2O emission modelling is performed following IPCC 2019 guidance for the GHG emissions of managed soils. Only emissions for products used directly are assumed here. Product used as intermediates in industry will be further processed. These emissions are not reported in Fertiglobe's Scope 3 inventory. All other ammonia sold by Fertiglobe is assumed to be used as a precursor for other fertilizers. A Tier 1 value of 50 [gNH3/kgN] is applied (EMEP/EEA 2016 Tier 1).*

# End of life treatment of sold products

## (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*419587*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Other, please specify :Volume used in industrial applications, the sales location and country-specific statistics on waste management

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*0*

## (7.8.5) Please explain

*End of life emissions are calculated for products used in industrial applications The emission factor varies depending on the management practice (landfilling, incineration, recycling or mismanagement). Assumptions are made on the fate of products based on the volume used in industrial applications, the sales location and country-specific statistics on waste management from OECD.*

# Downstream leased assets

## (7.8.1) Evaluation status

*Select from:*

☑ Not relevant, explanation provided

## (7.8.5) Please explain

*Excluded, as this category has been deemed as not material as the asset in the reporting year are not generating emissions or are deemed not material.*

# Franchises

## (7.8.1) Evaluation status

*Select from:*

☑ Not relevant, explanation provided

## (7.8.5) Please explain

*We do not have any franchisees thus this category does not apply to our business.*

# Investments

## (7.8.1) Evaluation status

*Select from:*

☑ Not relevant, explanation provided

## (7.8.5) Please explain

*Excluded as emissions associated to Fertiglobe investments have been excluded for reporting. Most relevant emissions are within the accounting boundary set by Fertiglobe for Scope 1, Scope 2 and Scope 3. Other minority shareholdings or small investments would constitute an immaterial contribution to Fertiglobe's GHG emission accounting.*

### Other (upstream)

## (7.8.1) Evaluation status

*Select from:*
☑ Not evaluated

## (7.8.5) Please explain

*N/A*

### Other (downstream)

## (7.8.1) Evaluation status

*Select from:*
☑ Not evaluated

## (7.8.5) Please explain

*N/A*
*[Fixed row]*

### (7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

### Past year 1

## (7.8.1.1) End date

*12/30/2023*

## (7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

*1838190*

## (7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

*25100*

## (7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

*1027690*

## (7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

*539728*

## (7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

*1850*

## (7.8.1.7) Scope 3: Business travel (metric tons CO2e)

*3140*

## (7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

*1390*

## (7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

*2243*

## (7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

*231213*

## (7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

*1129990*

## (7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

*12305610*

## (7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

*1001140*

## (7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

*0*

## (7.8.1.15) Scope 3: Franchises (metric tons CO2e)

*0*

## (7.8.1.16) Scope 3: Investments (metric tons CO2e)

*0*

## (7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

*0*

## (7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

*0*

## (7.8.1.19) Comment

*N/A*
*[Fixed row]*

## (7.9) Indicate the verification/assurance status that applies to your reported emissions.

| | Verification/assurance status |
|---|---|
| Scope 1 | *Select from:*<br>☑ Third-party verification or assurance process in place |
| Scope 2 (location-based or market-based) | *Select from:*<br>☑ Third-party verification or assurance process in place |
| Scope 3 | *Select from:*<br>☑ No third-party verification or assurance |

*[Fixed row]*

## (7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

### Row 1

## (7.9.1.1) Verification or assurance cycle in place

*Select from:*
☑ Annual process

## (7.9.1.2) Status in the current reporting year

*Select from:*
☑ Complete

## (7.9.1.3) Type of verification or assurance

*Select from:*
☑ Limited assurance

## (7.9.1.4) Attach the statement

*Fertiglobe-AR24-vF-Sustainability.pdf*

## (7.9.1.5) Page/section reference

*p.248-255. Fertiglobe's Scope 1 emissions have been verified as part of the third party assurance engagement for Annual Report FY24.*

## (7.9.1.6) Relevant standard

*Select from:*
☑ ISAE 3410

## (7.9.1.7) Proportion of reported emissions verified (%)

*100*
*[Add row]*

### (7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

### Row 1

## (7.9.2.1) Scope 2 approach

*Select from:*

☑ Scope 2 location-based

## (7.9.2.2) Verification or assurance cycle in place

*Select from:*
☑ Annual process

## (7.9.2.3) Status in the current reporting year

*Select from:*
☑ Complete

## (7.9.2.4) Type of verification or assurance

*Select from:*
☑ Limited assurance

## (7.9.2.5) Attach the statement

*Fertiglobe-AR24-vF-Sustainability.pdf*

## (7.9.2.6) Page/ section reference

*p.248-255. Fertiglobe's Scope 2 emissions have been verified as part of the third party assurance engagement for Annual Report FY24.*

## (7.9.2.7) Relevant standard

*Select from:*
☑ ISAE 3410

## (7.9.2.8) Proportion of reported emissions verified (%)

*100*
*[Add row]*

## (7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

*Select from:*
☑ Remained the same overall

## (7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

### Change in renewable energy consumption

### (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

### (7.10.1.2) Direction of change in emissions

*Select from:*
☑ No change

### (7.10.1.3) Emissions value (percentage)

*0*

### (7.10.1.4) Please explain calculation

*N/A*

### Other emissions reduction activities

### (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

## (7.10.1.2) Direction of change in emissions

*Select from:*

☑ No change

## (7.10.1.3) Emissions value (percentage)

*0*

## (7.10.1.4) Please explain calculation

*N/A*

### Divestment

## (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

## (7.10.1.2) Direction of change in emissions

*Select from:*

☑ No change

## (7.10.1.3) Emissions value (percentage)

*0*

## (7.10.1.4) Please explain calculation

*N/A*

### Acquisitions

## (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

### (7.10.1.2) Direction of change in emissions

*Select from:*
☑ No change

### (7.10.1.3) Emissions value (percentage)

*0*

### (7.10.1.4) Please explain calculation

*N/A*

## Mergers

### (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

### (7.10.1.2) Direction of change in emissions

*Select from:*
☑ No change

### (7.10.1.3) Emissions value (percentage)

*0*

### (7.10.1.4) Please explain calculation

*N/A*

## Change in output

## (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

## (7.10.1.2) Direction of change in emissions

*Select from:*
☑ No change

## (7.10.1.3) Emissions value (percentage)

*0*

## (7.10.1.4) Please explain calculation

*N/A*

### Change in methodology

## (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

## (7.10.1.2) Direction of change in emissions

*Select from:*
☑ No change

## (7.10.1.3) Emissions value (percentage)

*0*

## (7.10.1.4) Please explain calculation

*N/A*

## Change in boundary

### (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

### (7.10.1.2) Direction of change in emissions

*Select from:*
☑ No change

### (7.10.1.3) Emissions value (percentage)

*0*

### (7.10.1.4) Please explain calculation

*N/A*

## Change in physical operating conditions

### (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

### (7.10.1.2) Direction of change in emissions

*Select from:*
☑ No change

### (7.10.1.3) Emissions value (percentage)

*0*

### (7.10.1.4) Please explain calculation

*N/A*

### Unidentified

## (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

## (7.10.1.2) Direction of change in emissions

*Select from:*
☑ No change

## (7.10.1.3) Emissions value (percentage)

*0*

## (7.10.1.4) Please explain calculation

*N/A*

### Other

## (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

## (7.10.1.2) Direction of change in emissions

*Select from:*
☑ No change

## (7.10.1.3) Emissions value (percentage)

*0*

## (7.10.1.4) Please explain calculation

*N/A*
*[Fixed row]*

### (7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

*Select from:*
☑ Location-based

### (7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

*Select from:*
☑ No

### (7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

*Select from:*
☑ Yes

### (7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

### Row 1

## (7.15.1.1) Greenhouse gas

*Select from:*
☑ CO2

## (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

*8813009*

## (7.15.1.3) GWP Reference

*Select from:*
☑ IPCC Sixth Assessment Report (AR6 - 20 year)
*[Add row]*

## (7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

| | Scope 1 emissions (metric tons CO2e) | Scope 2, location-based (metric tons CO2e) | Scope 2, market-based (metric tons CO2e) |
|---|---|---|---|
| Algeria | *2786636* | *139214* | *139214* |
| Egypt | *3113599* | *79409* | *0* |
| United Arab Emirates | *2912773* | *124601* | *0* |

*[Fixed row]*

## (7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

*Select all that apply*
☑ By facility

## (7.17.2) Break down your total gross global Scope 1 emissions by business facility.

### Row 1

## (7.17.2.1) Facility

*Egyptian Basic Industries Corporation (EBIC)*

## (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*1214013*

## (7.17.2.3) Latitude

*29.98*

## (7.17.2.4) Longitude

*32.29*

### Row 2

## (7.17.2.1) Facility

*Egyptian Fertilizers Company (EFC)*

## (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*1899586*

## (7.17.2.3) Latitude

*29.98*

## (7.17.2.4) Longitude

*32.29*

### Row 3

## (7.17.2.1) Facility

*Fertil*

### (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*2912773*

### (7.17.2.3) Latitude

*24.1*

### (7.17.2.4) Longitude

*52.72*

## Row 4

### (7.17.2.1) Facility

*Sorfert*

### (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*2786636*

### (7.17.2.3) Latitude

*35.69*

### (7.17.2.4) Longitude

*-0.63*
*[Add row]*

## (7.19) Break down your organization’s total gross global Scope 1 emissions by sector production activity in metric tons CO2e.

| | Gross Scope 1 emissions, metric tons CO2e | Comment |
|---|---|---|
| Chemicals production activities | *8813009* | *N/A* |

*[Fixed row]*

## (7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

*Select all that apply*

☑ By facility

## (7.20.2) Break down your total gross global Scope 2 emissions by business facility.

| | Facility | Scope 2, location-based (metric tons CO2e) | Scope 2, market-based (metric tons CO2e) |
|---|---|---|---|
| Row 1 | *Egyptian Basic Industries Corporation (EBIC)* | *17828* | *0* |
| Row 2 | *Egyptian Fertilizers Company (EFC)* | *61580* | *0* |
| Row 3 | *Fertil* | *124601* | *0* |
| Row 4 | *Sorfert* | *139214* | *139214* |

*[Add row]*

## (7.21) Break down your organization’s total gross global Scope 2 emissions by sector production activity in metric tons CO2e.

## Chemicals production activities

## (7.21.1) Scope 2, location-based, metric tons CO2e

*343225*

## (7.21.2) Scope 2, market-based (if applicable), metric tons CO2e

*139214*

## (7.21.3) Comment

*Our market based Scope 2 emissions are lower than location based as they include the purchased EACs (I-RECs) from solar electricity producers in Egypt and the UAE in 2023 for 100% of our purchased electricity consumption at our facilities in both countries, which is equivalent to 60% of Fertiglobe's overall purchased electricity, grounding our Scope 2 emissions to zero in Egypt and UAE sites.*
*[Fixed row]*

# (7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

### Consolidated accounting group

## (7.22.1) Scope 1 emissions (metric tons CO2e)

*8813009*

## (7.22.2) Scope 2, location-based emissions (metric tons CO2e)

*343225*

## (7.22.3) Scope 2, market-based emissions (metric tons CO2e)

*139214*

## (7.22.4) Please explain

*All entities included are consolidated in the accounting group. None of the entities for which GHG emissions are reported is a joint venture, associate or non-consolidated subsidiary.*

## All other entities

### (7.22.1) Scope 1 emissions (metric tons CO2e)

*0*

### (7.22.2) Scope 2, location-based emissions (metric tons CO2e)

*0*

### (7.22.3) Scope 2, market-based emissions (metric tons CO2e)

*0*

### (7.22.4) Please explain

*Fertiglobe did not have associates, joint ventures, and unconsolidated subsidiaries during the reporting year*
*[Fixed row]*

## (7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

*Select from:*
☑ Yes

## (7.23.1) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.

## Row 1

### (7.23.1.1) Subsidiary name

*Egyptian Basic Industries Corporation (EBIC)*

## (7.23.1.2) Primary activity

*Select from:*

☑ Nitrogenous fertilizers

## (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

*Select all that apply*

☑ No unique identifier

## (7.23.1.12) Scope 1 emissions (metric tons CO2e)

*1214013*

## (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

*17828*

## (7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

*0*

## (7.23.1.15) Comment

*N/A*

### Row 2

## (7.23.1.1) Subsidiary name

*Egyptian Fertilizers Company (EFC)*

## (7.23.1.2) Primary activity

*Select from:*

☑ Nitrogenous fertilizers

## (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

*Select all that apply*

☑ No unique identifier

## (7.23.1.12) Scope 1 emissions (metric tons CO2e)

*1899586*

## (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

*61580*

## (7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

*0*

## (7.23.1.15) Comment

*N/A*

### Row 3

## (7.23.1.1) Subsidiary name

*Fertil*

## (7.23.1.2) Primary activity

*Select from:*

☑ Nitrogenous fertilizers

## (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

*Select all that apply*

☑ No unique identifier

## (7.23.1.12) Scope 1 emissions (metric tons CO2e)

*2912773*

## (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

*124601*

## (7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

*0*

## (7.23.1.15) Comment

*N/A*

### Row 4

## (7.23.1.1) Subsidiary name

*Sorfert*

## (7.23.1.2) Primary activity

*Select from:*

☑ Nitrogenous fertilizers

## (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

*Select all that apply*

☑ No unique identifier

### (7.23.1.12) Scope 1 emissions (metric tons CO2e)

*2786636*

### (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

*139214*

### (7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

*139214*

### (7.23.1.15) Comment

*N/A*
*[Add row]*

## (7.25) Disclose the percentage of your organization's Scope 3, Category 1 emissions by purchased chemical feedstock.

## Row 1

### (7.25.1) Purchased feedstock

*Select from:*
☑ Natural gas

### (7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

*38*

### (7.25.3) Explain calculation methodology

*In this category we include all cradle to gate upstream emissions associated to Fertiglobe's natural gas purchased. Part of the natural gas is the main feedstock for nitrogen products. Our Scope 3, Category 1 inventory also considers upstream emissions associated to finished nitrogen products purchased by Fertiglobe for processing and trade, and purchased hydrogen (in small quantity). Emissions associated to the production and transport of natural gas used as feedstock are mainly related to CH4 leakage along the supply chain. Emission factors based on leakage for the natural gas mix of each site are derived from public sources like the EU RED RFNBO Delegated Act.*
*[Add row]*

## (7.25.1) Disclose sales of products that are greenhouse gases.

## Carbon dioxide (CO2)

### (7.25.1.1) Sales, metric tons

*0*

### (7.25.1.2) Comment

*Please note we do not sell any greenhouse gases, our main products are ammonia, urea and DEF in smaller quantities.*

## Methane (CH4)

### (7.25.1.1) Sales, metric tons

*0*

### (7.25.1.2) Comment

*Please note we do not sell any greenhouse gases, our main products are ammonia, urea and DEF in smaller quantities.*

## Nitrous oxide (N2O)

### (7.25.1.1) Sales, metric tons

*0*

### (7.25.1.2) Comment

*Please note we do not sell any greenhouse gases, our main products are ammonia, urea and DEF in smaller quantities.*

## Hydrofluorocarbons (HFC)

### (7.25.1.1) Sales, metric tons

*0*

### (7.25.1.2) Comment

*Please note we do not sell any greenhouse gases, our main products are ammonia, urea and DEF in smaller quantities.*

## Perfluorocarbons (PFC)

### (7.25.1.1) Sales, metric tons

*0*

### (7.25.1.2) Comment

*Please note we do not sell any greenhouse gases, our main products are ammonia, urea and DEF in smaller quantities.*

## Sulphur hexafluoride (SF6)

### (7.25.1.1) Sales, metric tons

*0*

### (7.25.1.2) Comment

*Please note we do not sell any greenhouse gases, our main products are ammonia, urea and DEF in smaller quantities.*

## Nitrogen trifluoride (NF3)

## (7.25.1.1) Sales, metric tons

*0*

## (7.25.1.2) Comment

*Please note we do not sell any greenhouse gases, our main products are ammonia, urea and DEF in smaller quantities.*
*[Fixed row]*

## (7.29) What percentage of your total operational spend in the reporting year was on energy?

*Select from:*
☑ More than 40% but less than or equal to 45%

## (7.30) Select which energy-related activities your organization has undertaken.

| | Indicate whether your organization undertook this energy-related activity in the reporting year |
|---|---|
| Consumption of fuel (excluding feedstocks) | *Select from:*<br>☑ Yes |
| Consumption of purchased or acquired electricity | *Select from:*<br>☑ Yes |
| Consumption of purchased or acquired heat | *Select from:*<br>☑ No |
| Consumption of purchased or acquired steam | *Select from:*<br>☑ No |
| Consumption of purchased or acquired cooling | *Select from:* |

| | Indicate whether your organization undertook this energy-related activity in the reporting year |
|---|---|
| | ☑ No |
| Generation of electricity, heat, steam, or cooling | *Select from:*<br>☑ No |

*[Fixed row]*

## (7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

### Consumption of fuel (excluding feedstock)

#### (7.30.1.1) Heating value

*Select from:*
☑ LHV (lower heating value)

#### (7.30.1.2) MWh from renewable sources

*0*

#### (7.30.1.3) MWh from non-renewable sources

*20832783*

#### (7.30.1.4) Total (renewable + non-renewable) MWh

*20832783.00*

### Consumption of purchased or acquired electricity

### (7.30.1.1) Heating value

*Select from:*

☑ LHV (lower heating value)

### (7.30.1.2) MWh from renewable sources

*460400*

### (7.30.1.3) MWh from non-renewable sources

*273024*

### (7.30.1.4) Total (renewable + non-renewable) MWh

*733424.00*

## Total energy consumption

### (7.30.1.1) Heating value

*Select from:*

☑ LHV (lower heating value)

### (7.30.1.2) MWh from renewable sources

*460400*

### (7.30.1.3) MWh from non-renewable sources

*2083782.55*

### (7.30.1.4) Total (renewable + non-renewable) MWh

*2544182.55*
*[Fixed row]*

## (7.30.3) Report your organization’s energy consumption totals (excluding feedstocks) for chemical production activities in MWh.

## Consumption of fuel (excluding feedstocks)

### (7.30.3.1) Heating value

*Select from:*
☑ LHV (lower heating value)

### (7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

*0*

### (7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

*20099358*

### (7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

*0*

### (7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

*20099358.00*

## Consumption of purchased or acquired electricity

### (7.30.3.1) Heating value

*Select from:*
☑ LHV (lower heating value)

### (7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

*460400*

### (7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

*273024*

### (7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

*0*

### (7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

*733424.00*

## Total energy consumption

### (7.30.3.1) Heating value

*Select from:*
☑ LHV (lower heating value)

### (7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

*460400*

## (7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

*20372382*

## (7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

*0*

## (7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

*20832782.00*
*[Fixed row]*

## (7.30.6) Select the applications of your organization's consumption of fuel.

| | Indicate whether your organization undertakes this fuel application |
|---|---|
| Consumption of fuel for the generation of electricity | *Select from:*<br>☑ No |
| Consumption of fuel for the generation of heat | *Select from:*<br>☑ No |
| Consumption of fuel for the generation of steam | *Select from:*<br>☑ Yes |
| Consumption of fuel for the generation of cooling | *Select from:* |

| | Indicate whether your organization undertakes this fuel application |
|---|---|
| | ☑ No |
| Consumption of fuel for co-generation or tri-generation | *Select from:*<br>☑ No |

*[Fixed row]*

## (7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

### Sustainable biomass

### (7.30.7.1) Heating value

*Select from:*

☑ Unable to confirm heating value

### (7.30.7.2) Total fuel MWh consumed by the organization

*0*

### (7.30.7.4) MWh fuel consumed for self-generation of heat

*0*

### (7.30.7.5) MWh fuel consumed for self-generation of steam

*0*

### (7.30.7.8) Comment

*N/A*

## Other biomass

### (7.30.7.1) Heating value

*Select from:*
☑ Unable to confirm heating value

### (7.30.7.2) Total fuel MWh consumed by the organization

*0*

### (7.30.7.4) MWh fuel consumed for self-generation of heat

*0*

### (7.30.7.5) MWh fuel consumed for self-generation of steam

*0*

### (7.30.7.8) Comment

*N/A*

## Other renewable fuels (e.g. renewable hydrogen)

### (7.30.7.1) Heating value

*Select from:*
☑ Unable to confirm heating value

### (7.30.7.2) Total fuel MWh consumed by the organization

*0*

## (7.30.7.4) MWh fuel consumed for self-generation of heat

*0*

## (7.30.7.5) MWh fuel consumed for self-generation of steam

*0*

## (7.30.7.8) Comment

*N/A*

### Coal

## (7.30.7.1) Heating value

*Select from:*
☑ Unable to confirm heating value

## (7.30.7.2) Total fuel MWh consumed by the organization

*0*

## (7.30.7.4) MWh fuel consumed for self-generation of heat

*0*

## (7.30.7.5) MWh fuel consumed for self-generation of steam

*0*

## (7.30.7.8) Comment

*N/A*

### Oil

## (7.30.7.1) Heating value

*Select from:*

☑ Unable to confirm heating value

## (7.30.7.2) Total fuel MWh consumed by the organization

*0*

## (7.30.7.4) MWh fuel consumed for self-generation of heat

*0*

## (7.30.7.5) MWh fuel consumed for self-generation of steam

*0*

## (7.30.7.8) Comment

*N/A*

### Gas

## (7.30.7.1) Heating value

*Select from:*

☑ LHV

## (7.30.7.2) Total fuel MWh consumed by the organization

*20099358*

## (7.30.7.4) MWh fuel consumed for self-generation of heat

*11290394*

## (7.30.7.5) MWh fuel consumed for self-generation of steam

*8808965*

## (7.30.7.8) Comment

*Determination of Gas consumed in self-generation of heat and steam is determined based on the weighted average of Gas flows to steam boilers and reactors in different production facilities.*

### Other non-renewable fuels (e.g. non-renewable hydrogen)

## (7.30.7.1) Heating value

*Select from:*

☑ Unable to confirm heating value

## (7.30.7.2) Total fuel MWh consumed by the organization

*0*

## (7.30.7.4) MWh fuel consumed for self-generation of heat

*0*

## (7.30.7.5) MWh fuel consumed for self-generation of steam

*0*

## (7.30.7.8) Comment

*N/A*

### Total fuel

## (7.30.7.1) Heating value

*Select from:*
☑ Unable to confirm heating value

## (7.30.7.2) Total fuel MWh consumed by the organization

*20099358*

## (7.30.7.4) MWh fuel consumed for self-generation of heat

*11290394*

## (7.30.7.5) MWh fuel consumed for self-generation of steam

*8808965*

## (7.30.7.8) Comment

*N/A*
*[Fixed row]*

### (7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

### Row 1

## (7.30.14.1) Country/area

*Select from:*
☑ Egypt

## (7.30.14.2) Sourcing method

*Select from:*
☑ Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

## (7.30.14.3) Energy carrier

*Select from:*

☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*

☑ Solar

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*197584*

## (7.30.14.6) Tracking instrument used

*Select from:*

☑ I-REC

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*

☑ Egypt

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*

☑ Yes

## (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

*2019*

## (7.30.14.10) Comment

*All renewable energy generation facilities supplying Fertiglobe's facilities in Egypt and the UAE are located within the same country where they are consumed, and were all commissioned in 2019.*

## Row 2

### (7.30.14.1) Country/area

*Select from:*

☑ United Arab Emirates

### (7.30.14.2) Sourcing method

*Select from:*

☑ Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

### (7.30.14.3) Energy carrier

*Select from:*

☑ Electricity

### (7.30.14.4) Low-carbon technology type

*Select from:*

☑ Solar

### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*262816*

### (7.30.14.6) Tracking instrument used

*Select from:*

☑ I-REC

### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*

☑ United Arab Emirates

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*

☑ Yes

## (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

*2019*

## (7.30.14.10) Comment

*All renewable energy generation facilities supplying Fertiglobe's facilities in Egypt and the UAE are located within the same country where they are consumed, and were all commissioned in 2019.*
*[Add row]*

## (7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

### Algeria

## (7.30.16.1) Consumption of purchased electricity (MWh)

*273024*

## (7.30.16.2) Consumption of self-generated electricity (MWh)

*73908*

## (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

## (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*6066291*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*6413223.00*

## Egypt

### (7.30.16.1) Consumption of purchased electricity (MWh)

*197584*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*216736*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*6534930*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*6949250.00*

## United Arab Emirates

### (7.30.16.1) Consumption of purchased electricity (MWh)

*262816*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*13558*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*7498138*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*7774512.00*
*[Fixed row]*

## (7.31) Does your organization consume fuels as feedstocks for chemical production activities?

*Select from:*
☑ Yes

## (7.31.1) Disclose details on your organization's consumption of feedstocks for chemical production activities.

## Row 1

### (7.31.1.1) Fuels used as feedstocks

*Select from:*
☑ Natural gas

### (7.31.1.2) Total consumption

*1770227*

### (7.31.1.3) Total consumption unit

*Select from:*
☑ metric tons

### (7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

*2.66*

### (7.31.1.5) Heating value of feedstock, MWh per consumption unit

*13.1*

### (7.31.1.6) Heating value

*Select from:*
☑ LHV

### (7.31.1.7) Comment

*N/A*
*[Add row]*

## (7.31.2) State the percentage, by mass, of primary resource from which your chemical feedstocks derive.

## Oil

### (7.31.2.1) Percentage of total chemical feedstock (%)

*0*

### (7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

*Select from:*
☑ No change

## Natural Gas

### (7.31.2.1) Percentage of total chemical feedstock (%)

*100*

### (7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

*Select from:*
☑ No change

## Coal

### (7.31.2.1) Percentage of total chemical feedstock (%)

*0*

### (7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

*Select from:*
☑ No change

## Biomass

### (7.31.2.1) Percentage of total chemical feedstock (%)

*0*

### (7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

*Select from:*
☑ No change

## Waste (non-biomass)

## (7.31.2.1) Percentage of total chemical feedstock (%)

*0*

## (7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

*Select from:*
☑ No change

### Fossil fuel (where coal, gas, oil cannot be distinguished)

## (7.31.2.1) Percentage of total chemical feedstock (%)

*0*

## (7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

*Select from:*
☑ No change

### Unknown source or unable to disaggregate

## (7.31.2.1) Percentage of total chemical feedstock (%)

*0*

## (7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

*Select from:*
☑ No change
*[Fixed row]*

## (7.39) Provide details on your organization’s chemical products.

## Row 1

### (7.39.1) Output product

*Select from:*

☑ Ammonia

### (7.39.2) Production (metric tons)

*3663480*

### (7.39.3) Capacity (metric tons)

*4393400*

### (7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

*2.11*

### (7.39.5) Electricity intensity (MWh per metric ton of product)

*0.1014*

### (7.39.6) Steam intensity (MWh per metric ton of product)

*0*

### (7.39.7) Steam/ heat recovered (MWh per metric ton of product)

*0*

### (7.39.8) Comment

*Fertiglobe follows the EU ETS standard in its GHG accounting, meaning CO2 molecules captured in the final chemical structure of Urea are accounted for as direct emissions (Scope 1), despite not being directly vented to the atmosphere from Fertiglobe's production facilities, but rather when the Urea is applied for agricultural use. Part of the ammonia produced in Fertiglobe is not sold as a final product, but used as a feedstock for Urea production.*

### Row 2

## (7.39.1) Output product

*Select from:*
☑ Other, please specify :Urea

## (7.39.2) Production (metric tons)

*4311011*

## (7.39.3) Capacity (metric tons)

*5079000*

## (7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

*0.25*

## (7.39.5) Electricity intensity (MWh per metric ton of product)

*0.0109*

## (7.39.6) Steam intensity (MWh per metric ton of product)

*0*

## (7.39.7) Steam/ heat recovered (MWh per metric ton of product)

*0*

## (7.39.8) Comment

*N/A*
*[Add row]*

## (7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

### Row 1

### (7.45.1) Intensity figure

*0.004478*

### (7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

*8997882*

### (7.45.3) Metric denominator

*Select from:*
☑ unit total revenue

### (7.45.4) Metric denominator: Unit total

*2009200000*

### (7.45.5) Scope 2 figure used

*Select from:*
☑ Market-based

### (7.45.6) % change from previous year

*118*

### (7.45.7) Direction of change

*Select from:*
☑ Increased

## (7.45.8) Reasons for change

*Select all that apply*

☑ Change in revenue

## (7.45.9) Please explain

*Prices and sales of both urea & ammonia in 2024 were lower compared to 2023, resulting in very high revenues, and therefore a much lower GHG intensity per unit revenue tCO2e/, despite the fact the GHG intensity per ton of product in 2024 not changing significantly from 2023.*
*[Add row]*

# (7.52) Provide any additional climate-related metrics relevant to your business.

### Row 1

## (7.52.1) Description

*Select from:*

☑ Energy usage

## (7.52.2) Metric value

*0*

## (7.52.3) Metric numerator

*N/A*

## (7.52.4) Metric denominator (intensity metric only)

*N/A*

## (7.52.5) % change from previous year

*0*

## (7.52.6) Direction of change

*Select from:*

☑ No change

## (7.52.7) Please explain

*N/A*

### Row 2

## (7.52.1) Description

*Select from:*

☑ Waste

## (7.52.2) Metric value

*0*

## (7.52.3) Metric numerator

*N/A*

## (7.52.4) Metric denominator (intensity metric only)

*N/A*

## (7.52.5) % change from previous year

*0*

## (7.52.6) Direction of change

*Select from:*

☑ No change

## (7.52.7) Please explain

*N/A*

### Row 3

## (7.52.1) Description

*Select from:*
☑ Land use

## (7.52.2) Metric value

*0*

## (7.52.3) Metric numerator

*N/A*

## (7.52.4) Metric denominator (intensity metric only)

*N/A*

## (7.52.5) % change from previous year

*0*

## (7.52.6) Direction of change

*Select from:*
☑ No change

## (7.52.7) Please explain

*N/A*
*[Add row]*

## (7.53) Did you have an emissions target that was active in the reporting year?

*Select all that apply*
☑ No target

## (7.53.3) Explain why you did not have an emissions target, and forecast how your emissions will change over the next five years.

### (7.53.3.1) Primary reason

*Select from:*
☑ We are planning to introduce a target in the next two years

### (7.53.3.2) Five-year forecast

*GHG intensity (Scope 1 & 2): 2025: 2.91 tCO2e/N-ton 2026: 2.83 tCO2e/N-ton 2027: 2.77 tCO2e/N-ton 2028: 2.76 tCO2e/N-ton 2029: 2.75 tCO2e/N-ton*

### (7.53.3.3) Please explain

*The common practice for nitrogen fertilizers producers producing Ammonia and Urea as final products is to consolidate the production with a common denominator (N-tons), The emissions of the entire production is divided by the Nitrogen tons embedded in the final product to represent an overall comprehensive figure of the company's consolidated emissions intensity. Fertiglobe's business plan emissions intensity is forecasted to drop by 5% in this period, equivalent to a 10% reduction compared to 2019. The activities expected to contribute to this reduction are classified as energy efficiency and reliability measures, and procurement of renewable electricity.*
*[Fixed row]*

## (7.54) Did you have any other climate-related targets that were active in the reporting year?

*Select all that apply*

☑ No other climate-related targets

## (7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

*Select from:*
☑ Yes

## (7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

| | Number of initiatives | Total estimated annual CO2e savings in metric tonnes CO2e |
|---|---|---|
| Under investigation | *0* | *`Numeric input* |
| To be implemented | *23* | *475540* |
| Implementation commenced | *0* | *0* |
| Implemented | *2* | *204010* |
| Not to be implemented | *0* | *`Numeric input* |

*[Fixed row]*

## (7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

### Row 1

### (7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption
☑ Solar PV

## (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

*204010*

## (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

*Select all that apply*

☑ Scope 2 (market-based)

## (7.55.2.4) Voluntary/Mandatory

*Select from:*

☑ Voluntary

## (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

*0*

## (7.55.2.6) Investment required (unit currency – as specified in 1.2)

*506406*

## (7.55.2.7) Payback period

*Select from:*

☑ No payback

## (7.55.2.8) Estimated lifetime of the initiative

*Select from:*

☑ Ongoing

## (7.55.2.9) Comment

*Fertiglobe purchased renewable energy certificates (I-RECs) from solar PV facilities in the UAE and Egypt, equivalent to the purchased electricity consumption of its facilities in the UAE in Egypt during the reporting period.*
*[Add row]*

## (7.55.3) What methods do you use to drive investment in emissions reduction activities?

### Row 1

### (7.55.3.1) Method

*Select from:*
☑ Marginal abatement cost curve

### (7.55.3.2) Comment

*Fertiglobe has defined a very thorough and ongoing process modelled through the Marginal Abatement Cost Curve with a bottom-up assessment of abatement potential and abatement cost of different decarbonization opportunities at plant level. Fertiglobe has identified various decarbonization initiatives across its platform based on emission potential and financial feasibility. By means of such analysis Fertiglobe has targeted those initiatives that are NPV positive, through being supported by positive business cases on a standalone basis or by a customer pull willing to pay a premium for a greener product, and by governments that are willing to support certain evolving green technologies with incentive schemes or subsidies. We have developed a strong value creation logic to evaluate our sustainability projects, based on three priorities: • Prioritize projects with positive NPV / short payback period focusing on decarbonization using existing facilities and infrastructure and on net savings carbon abatement potential (mostly including operational efficiencies and selected cost-effective strategic options) to drive emission reduction at a net saving; • Maintain strong capital discipline and value creation focus as we will continue to evaluate opportunities to further optimize our capital structure, including assessing green financing opportunities such as linking sustainability metrics to our RCF and / or future capital markets issuances and • Fit with long term strategy of creating tactical optionality driving emission reduction while closely monitoring market developments and creating option value to address future improvement potential (such as the ability to address Scope 3 emissions.*

### Row 2

### (7.55.3.1) Method

*Select from:*
☑ Dedicated budget for low-carbon product R&D

### (7.55.3.2) Comment

*Our R&D investments in our low-carbon ammonia activities are an integral part of our low-carbon ammonia strategy, which impacts also our investments in emissions reduction activities and our ambition to play a pivotal role in the transition to sustainable agriculture and the development of low-carbon fuel and industrial feedstock solutions. Our strategy is aligned with the UAE's Green Agenda 2030 and Net-Zero 2050 strategic initiative, including the UAE National Hydrogen Strategy 2050, which is aimed at supporting low-carbon local industries, contributing to achieving climate neutrality, and enhancing the UAE's position as one of the largest producers of hydrogen by 2031. 1.Downstream impact (helping reducing emissions along the value chain) Providing low-carbon and renewable products through our decarbonization initiatives to reduce downstream emissions in terms of: Food, feedstocks and fuels.Food:low-carbon and renewable nitrogen fertilizers using low-carbon and renewable hydrogen as feedstocks;Feedstocks: Low-carbon industrial chemicals allowing customers to decarbonize a wide range of products in the chemical value chain; Fuels: Low-carbon green fuels, such as ammonia, which help our downstream value chain minimize emissions. 2.Operational impact: reducing emisions (GHG target) We are committed to reducing our carbon footprint, and our Scope 1 and 2 GHG emissions intensity are in line with our majority shareholder's targets. We aim to achieve these reductions through a comprehensive climate strategy that includes investing in low-carbon technologies and projects and cooperating with all our stakeholders, industry peers, governments, and other institutions in the fight against climate change. In particular, our investments in R&D are fostering new strategic, low-carbon, and renewable technologies that follow the transition pathway of blue and renewable, capitalizing on both new and established technologies, such as electrolysis, Carbon Capture and Storage (CCS), and purchased blue and renewable hydrogen.*
*[Add row]*

## (7.74) Do you classify any of your existing goods and/or services as low-carbon products?

*Select from:*
☑ Yes

## (7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

### Row 1

### (7.74.1.1) Level of aggregation

*Select from:*
☑ Product or service

### (7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

*Select from:*
☑ Other, please specify :ISCC Certification (International Sustainability & Carbon Certification)

### (7.74.1.3) Type of product(s) or service(s)

Ammonia

☑ Other, please specify :Renewable ammonia

## (7.74.1.4) Description of product(s) or service(s)

*In 2024, Fertiglobe produced renewable ammonia through a water electrolysis process to produce renewable hydrogen in its pilot Electrolyser project, followed by the conventional ammonia conversion process to produce renewable ammonia in one of Fertiglobe's existing ammonia plants in Egypt.*

## (7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

*Select from:*

☑ Yes

## (7.74.1.6) Methodology used to calculate avoided emissions

*Select from:*

☑ Other, please specify :Life Cycle Assessment studied performed by independent consultants and verified by 3rd party verifiers.

## (7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

*Select from:*

☑ Other, please specify :Well to port of destination

## (7.74.1.8) Functional unit used

*metric ton of product*

## (7.74.1.9) Reference product/service or baseline scenario used

*EU Renewable Energy Directivbe Fossil Fuel comparator (94 gCO2e/MJ) is used as the reference product to assess avoided emissions. The value is referenced from the EU renewable energy directive as specified.*

## (7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

*Select from:*

☑ Other, please specify :Well-to-Wake

## (7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

*1.32*

## (7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

*The GHG intensity per ton of low-carbon ammonia produced at Fertiglobe is calculated based on actual production and energy data in our facilities and compared to the reference product specified in the EU Renewable Energy Directive (EU RED) to determine the reduced emissions compared to the reference product (Fossil fuel comparator)*

## (7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

*1*

### Row 2

## (7.74.1.1) Level of aggregation

*Select from:*
☑ Product or service

## (7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

*Select from:*
☑ Other, please specify :CMS77 TÜV-SÜD standard

## (7.74.1.3) Type of product(s) or service(s)

Ammonia
☑ Other, please specify :Low-carbon ammonia

## (7.74.1.4) Description of product(s) or service(s)

*In 2024, Fertiglobe produced low-carbon ammonia through its pilot carbon capture and storage (CCS) project attached to its existing facility in the UAE.*

## (7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

*Select from:*

☑ Yes

## (7.74.1.6) Methodology used to calculate avoided emissions

*Select from:*

☑ Other, please specify :Life Cycle Assessment studied performed by independent consultants and verified by 3rd party verifiers.

## (7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

*Select from:*

☑ Cradle-to-gate

## (7.74.1.8) Functional unit used

*metric ton of product*

## (7.74.1.9) Reference product/service or baseline scenario used

*EU Low-carbon Delegated Act Fossil Fuel comparator (94 gCO2e/MJ) is used as the reference product to assess avoided emissions. The value is referenced from the EU Delegated Act as specified.*

## (7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

*Select from:*

☑ Other, please specify :Well-to-Wake

## (7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

*1.22*

## (7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

*The GHG intensity per ton of low-carbon ammonia produced at Fertiglobe is calculated based on actual production and energy data in our facilities and compared to the reference product specified in the EU Low-Carbon Delegated Act (EU RED) to determine the reduced emissions compared to the reference product (Fossil fuel comparator)*

## (7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

*1*
*[Add row]*

## (7.79) Has your organization retired any project-based carbon credits within the reporting year?

*Select from:*
☑ No

# C9. Environmental performance - Water security

## (9.1) Are there any exclusions from your disclosure of water-related data?

*Select from:*

☑ Yes

## (9.1.1) Provide details on these exclusions.

### Row 1

### (9.1.1.1) Exclusion

*Select from:*

☑ Water aspects

### (9.1.1.2) Description of exclusion

*Water intake excludes sea water used for cooling at our Fertil plant in the UAE. It is a 'once-through' system, where seawater intake volumes flow through heat exchangers and are safely discharged uncontaminated back to the sea. This water intake does not significantly impact the overall water consumption, as the amount of water withdrawn is equal to the amount of water discharged. For 2024, the total impact is less than 11% over total water consumed (Fertil water intake covers 5.9% of total water intake and 2.2% of the total water discharged). Note that any increase in percentage compared to 2023 is due to a reduction in water consumption at other plants and an increase in Fertil water intake*

### (9.1.1.3) Reason for exclusion

*Select from:*

☑ Other, please specify :It is a 'once-through' system, where seawater intake volumes flow through heat exchangers and are safely discharged uncontaminated back to the sea. This water intake does not significantly impact the overall water consumption, as the amount of water.

### (9.1.1.7) Percentage of water volume the exclusion represents

*Select from:*

☑ 6-10%

## (9.1.1.8) Please explain

*The percentage of water volume the exclusion represents is less than 11% over total water consumption, as Fertil water intake covers 5.9% of total water intake and 2.2% of total water discharge. Consequently, the exclusion does not represent a significant portion of the total water used and/or discharged.*
*[Add row]*

# (9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

## Water withdrawals – total volumes

## (9.2.1) % of sites/facilities/operations

*Select from:*
☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*
☑ Continuously

## (9.2.3) Method of measurement

*The total volume of water withdrawals is monitored site by site across all our OpCos (EFC, EBIC, Sorfert, Fertil) through water meters, and is consolidated at group level in million cubic meters based on the reported withdrawals at site level.*

## (9.2.4) Please explain

*Total water withdrawal volume constitutes one of our key performance indicators (KPIs) to track our performance and manage water-related processes. Internally, we report these figures on a quarterly basis, while externally, we disclose the data on an annual basis, in line with GRI Standards requirements, publicly disclosing the data in our Annual Report. In 2024, we underwent Fertiglobe Group first ESG limited assurance, covering KPIs for water withdrawal by plant and by source.*

## Water withdrawals – volumes by source

## (9.2.1) % of sites/facilities/operations

*Select from:*

☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*

☑ Continuously

## (9.2.3) Method of measurement

*We are aware of our water sources for each OpCo. Each site (EFC, EBIC, Sorfert, Fertil) monitors its withdrawal volumes by source through water meters: groundwater, seawater, surface water, and third-party water.*

## (9.2.4) Please explain

*Measuring water withdrawal volumes is a standard component of our water management practices at every site. It allows us to engage in effective resource management, identify improvement areas and potential source dependencies. In 2024, we underwent Fertiglobe Group first ESG limited assurance, covering KPI for water withdrawal by plant and by source.*

# Water withdrawals quality

## (9.2.1) % of sites/facilities/operations

*Select from:*

☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*

☑ Monthly

## (9.2.3) Method of measurement

*We closely monitor our water withdrawal and discharges at every OpCo (EFC, EBIC, Sorfert, Fertil) via lab test, monthly reports and third party analysis.*

## (9.2.4) Please explain

*We ensure any withdrawn water is treated to meet applicable technical requirements. Water parameters are monitored in the Effluent treatment plants, so that to ensure compliance with legal requirements. A weekly analysis is carried out by the plant's in house lab and monthly reports are published as well. There is contract with a Third Party for effluents analysis, and the calibration of the monitoring system.*

# Water discharges – total volumes

## (9.2.1) % of sites/facilities/operations

*Select from:*

☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*

☑ Continuously

## (9.2.3) Method of measurement

*The total volume of water discharges is monitored site by site across all our OpCos (EFC, EBIC, Sorfert, Fertil) through water meters.*

## (9.2.4) Please explain

*Measuring total water discharge volumes is a standard component in our water management practices across all our sites. The figures are consolidated at group level in million cubic meters based on the reported discharges at each site level. In facilities e.g. Egypt, we have invested in on-site pools to safely evaporate discharged water or treat the collected water for irrigation. Some of our facilities benefit from interconnections with neighboring plants, allowing them to safely recycle water for use in other facilities' production processes. In 2024, we underwent Fertiglobe Group first ESG limited assurance, covering water discharged KPIs by plant and by destination.*

# Water discharges – volumes by destination

## (9.2.1) % of sites/facilities/operations

*Select from:*

☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*

☑ Continuously

## (9.2.3) Method of measurement

*Each OpCo (EFC, EBIC, Sorfert, Fertil) monitors its discharge volume by destination: groundwater, seawater, surface water, and third party using water meters.*

## (9.2.4) Please explain

*Measuring water discharge volumes by destination constitutes a standard component of our water management practices in every OpCo. In 2024, we underwent Fertiglobe Group first ESG limited assurance, covering water discharged KPIs by plant and by destination.*

### Water discharges – volumes by treatment method

## (9.2.1) % of sites/facilities/operations

*Select from:*

☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*

☑ Continuously

## (9.2.3) Method of measurement

*Our OpCos (EFC, EBIC, Sorfert, Fertil) monitor discharge volumes through water meters.*

## (9.2.4) Please explain

*The water discharge volumes by treatment method are consolidated at group level by treatment method: primary treatment, secondary treatment, tertiary treatment, or no pre-treatment prior to discharge to a third party or to the natural environment, depending on the treatment in place at each of our sites. The majority of sites have permits related to water discharge quality.*

## Water discharge quality – by standard effluent parameters

### (9.2.1) % of sites/facilities/operations

*Select from:*

☑ 100%

### (9.2.2) Frequency of measurement

*Select from:*

☑ Continuously

### (9.2.3) Method of measurement

*Each OpCo (EFC, EBIC, Sorfert, Fertil) closely monitors water discharge quality by standard effluent parameter as set out in permits or in applicable regulations, through sampling and effluent analysis either at the site or with external laboratories.*

### (9.2.4) Please explain

*N/A*

## Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

### (9.2.1) % of sites/facilities/operations

*Select from:*

☑ 100%

### (9.2.2) Frequency of measurement

*Select from:*

☑ Daily

## (9.2.3) Method of measurement

*Each OpCo monitors the total organic nitrogen concentration in water discharge on a daily basis via lab analyses.*

## (9.2.4) Please explain

*We meet or exceed all local water quality regulations and permits through our water management and treatment processes to ensure we do not impact local water sources. Water management including water quality is a key element of our overall HSE and resource use management systems.*

# Water discharge quality – temperature

## (9.2.1) % of sites/facilities/operations

*Select from:*
☑ Not relevant

## (9.2.4) Please explain

*Temperature is not a relevant aspect of our water management systems.*

# Water consumption – total volume

## (9.2.1) % of sites/facilities/operations

*Select from:*
☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*
☑ Continuously

## (9.2.3) Method of measurement

*The total volume of water consumption is monitored through water meters site by site across all our facilities (EFC, EBIC, Sorfert, Fertil).*

## (9.2.4) Please explain

*Our water intake is primarily used for cooling and steam production. It is circulated, reused and recycled multiple times in a closed loop system in our production processes. The consumption at site level is obtained by subtracting total volumes of water reused/recycled, and total volumes of water discharges, from total volumes of water withdrawals. The total volume of water consumption is consolidated at group level in million cubic meters based on the reported consumption at site level. We cannot assess the volume of water that is evaporated during the cooling and steam generation processes. In 2024, we underwent Fertiglobe Group first ESG limited assurance, covering water consumption KPIs by plant and by destination.*

# Water recycled/reused

## (9.2.1) % of sites/facilities/operations

*Select from:*

☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*

☑ Continuously

## (9.2.3) Method of measurement

*The total volume of water recycled/reused is monitored site by site through water meters across all our facilities (EFC, EBIC, Sorfert, Fertil).*

## (9.2.4) Please explain

*Our water intake is primarily used for cooling and steam production. It is circulated, reused and recycled multiple times in a closed loop system in our production processes. It is either used for irrigation, evaporated, or sold for reuse. This volume is consolidated at group level in million cubic meters based on the reported water reuse/recycling at site level.*

# The provision of fully-functioning, safely managed WASH services to all workers

## (9.2.1) % of sites/facilities/operations

*Select from:*
☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*
☑ Daily

## (9.2.3) Method of measurement

*All our workers, including our contractors, at all sites (EFC, EBIC, Sorfert, Fertil) have access to fully functioning WASH services.*

## (9.2.4) Please explain

*Fertiglobe is committed to ensuring these services are available at all its facilities.*
*[Fixed row]*

### (9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

### Total withdrawals

## (9.2.2.1) Volume (megaliters/year)

*59170*

## (9.2.2.2) Comparison with previous reporting year

*Select from:*
☑ About the same

## (9.2.2.3) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in efficiency

### (9.2.2.4) Five-year forecast

*Select from:*

☑ About the same

### (9.2.2.5) Primary reason for forecast

*Select from:*

☑ Increase/decrease in efficiency

### (9.2.2.6) Please explain

*The quantity of water withdrawn is based on the production process, which stayed stable in 2024. In 2024 we saw a reduction of 4.6% compared to 2023 in water withdrawal thanks to new water systems allowing the optimization of water management.. At this time, we expect no significant changes in withdrawals, as facilities will remain the same but we are aiming to make our production process more energy and water efficient via our Manufacturing Improvement Plan (MIP). The main reason for 2024 withdrawals reduction is the implementation of our MIP, which aims to increase assets availability due to fewer planned shutdowns, yielding higher production and lower specific energy, water, and utilities consumption. In this regard, we carried out several activities in our Egyptian (EFC) and Algerian (Sorfert) Plants such as repairs of boilers and desalination units, reduction in boiler blowdowns and in cooling tower blowdowns.*

## Total discharges

### (9.2.2.1) Volume (megaliters/year)

*33290*

### (9.2.2.2) Comparison with previous reporting year

*Select from:*

☑ About the same

### (9.2.2.3) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in efficiency

## (9.2.2.4) Five-year forecast

*Select from:*

☑ About the same

## (9.2.2.5) Primary reason for forecast

*Select from:*

☑ Increase/decrease in efficiency

## (9.2.2.6) Please explain

*The quantity of water discharged is based on the production process. In 2024, we saw a reduction of 4.8% compared to 2023 in water discharge. At this time, we expect no significant changes in discharges, as facilities will remain the same but we are aiming to make our production process more energy and water efficient via our Manufacturing Improvement Plan (MIP). The main reason for 2024 water discharge reduction is the implementation of our MIP, which aims to increase assets availability due to fewer planned shutdowns, yielding higher production and lower specific energy, water, and utilities consumption. In this regard, we carried out several activities in our Egyptian (EFC) and Algerian (Sorfert) Plants such as repairs of boilers and desalination units, reduction in boiler blowdowns and in cooling tower blowdowns.*

# Total consumption

## (9.2.2.1) Volume (megaliters/year)

*25880*

## (9.2.2.2) Comparison with previous reporting year

*Select from:*

☑ About the same

## (9.2.2.3) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in efficiency

### (9.2.2.4) Five-year forecast

*Select from:*

☑ About the same

### (9.2.2.5) Primary reason for forecast

*Select from:*

☑ Increase/decrease in efficiency

### (9.2.2.6) Please explain

*The quantity of water consumed is based on the production process.In 2024, we saw a reduction of 4.4% compared to 2023 in water consumption. At this time, we expect no significant changes in withdrawals, as facilities will remain the same but we are aiming to make our production process more energy and water efficient via our Manufacturing Improvement Plan (MIP). The main reason for 2024 water consumption reduction is the implementation of our MIP, which aims to increase assets availability due to fewer planned shutdowns, yielding higher production and lower specific energy, water, and utilities consumption. In this regard, we carried out several activities in our Egyptian (EFC) and Algerian (Sorfert) Plants such as repairs of boilers and desalination units, reduction in boiler blowdowns and in cooling tower blowdowns*
*[Fixed row]*

## (9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

### (9.2.4.1) Withdrawals are from areas with water stress

*Select from:*

☑ Yes

### (9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

*59170*

## (9.2.4.3) Comparison with previous reporting year

*Select from:*

☑ About the same

## (9.2.4.4) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in efficiency

## (9.2.4.5) Five-year forecast

*Select from:*

☑ About the same

## (9.2.4.6) Primary reason for forecast

*Select from:*

☑ Increase/decrease in efficiency

## (9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

*100.00*

## (9.2.4.8) Identification tool

*Select all that apply*

☑ WRI Aqueduct

## (9.2.4.9) Please explain

*Our OpCos are in high risk or extremely high risk baseline water stress areas as they are located in Egypt, the United Arab Emirates, and Algeria. In order to mitigate the stress on water resources in these locations, our plants in Algeria, Egypt (as of October 2022) and the United Arab Emirates are fully supplied with desalinated seawater or brackish water, which represents 100% of water withdrawn at these sites (59,170 ML). This means we do not put pressure on freshwater resources (surface water, ground water) in these countries. Compared to last year, our total water consumption decreased by 4.4%. To evaluate whether the water has been*

*withdrawn from stressed areas, we use the Aqueduct Score country rankings from the Water Resources Institute (WRI) Aqueduct Country Rankings World Resources Institute (wri.org)), which is the global standard resource for water stress assessments. According to WRI definitions, we consider high risk or extremely high risk baseline water stress areas as sites in countries with a rank higher than 3. We define water stress areas as regions in which 40% or more of available water is used by industry, household, and agriculture, as defined by Aqueduct 4.0 (WRI 2023). At this time, we expect no significant changes in withdrawals from areas with water stress, as facilities will remain the same. However, further extension of our facilities or a future change in product portfolio could alter this status.*
*[Fixed row]*

## (9.2.7) Provide total water withdrawal data by source.

## Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

### (9.2.7.1) Relevance

*Select from:*
☑ Relevant

### (9.2.7.2) Volume (megaliters/year)

*0*

### (9.2.7.3) Comparison with previous reporting year

*Select from:*
☑ Much lower

### (9.2.7.4) Primary reason for comparison with previous reporting year

*Select from:*
☑ Investment in water-smart technology/process

### (9.2.7.5) Please explain

*We primarily use water in our production processes for cooling, steam generation, or in our downstream aqueous products. Our water management processes use the Best Available Technologies (BAT) wherever possible to eliminate our need for freshwater and surface water and to minimize our water discharge and consumption by maximizing the reuse, recycling, and recovery of wastewater in our production processes. In 2024, we kept reaching our target of zero freshwater*

*withdrawal in all our sites. Our production facilities in Algeria and the UAE source 100% of their water intake from the sea, while facilities in Egypt transitioned their freshwater withdrawal to a mixture of desalinated and non-potable underground water treated via reverse osmosis since 2022. Fertiglobe is now fully reliant on sustainable water sources, and reliance on freshwater sources at all our MENA assets has been eliminated.*

## Brackish surface water/Seawater

### (9.2.7.1) Relevance

*Select from:*

☑ Relevant

### (9.2.7.2) Volume (megaliters/year)

*38720*

### (9.2.7.3) Comparison with previous reporting year

*Select from:*

☑ About the same

### (9.2.7.4) Primary reason for comparison with previous reporting year

*Select from:*

☑ Investment in water-smart technology/process

### (9.2.7.5) Please explain

*Our plants in Algeria, the UAE and Egypt are fully supplied in desalinated seawater. We expect no significant changes in withdrawals, as facilities will remain the same but we are aiming to make our production process more water efficient via our Manufacturing Improvement Plan (MIP). In 2024, our water withdrawals from seawater were lower than in 2023 by 5% due to the MIP, which aims to increase assets availability due to fewer planned shutdowns, yielding higher production and lower specific water, and utilities consumption. In this regard, we carried out activities in our Egyptian (EFC) and Algerian (Sorfert) Plants such as repairs of boilers and desalination units, to reduce boiler and cooling tower blowdowns.Further extension of our facilities/ future change in product portfolio could alter this status. For example, seawater withdrawals may increase, due to additional capacity and/or implementation of electrolysis to make renewable hydrogen.*

## Groundwater – renewable

## (9.2.7.1) Relevance

*Select from:*

☑ Relevant

## (9.2.7.2) Volume (megaliters/year)

*93600*

## (9.2.7.3) Comparison with previous reporting year

*Select from:*

☑ About the same

## (9.2.7.4) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in efficiency

## (9.2.7.5) Please explain

*The quantity of water withdrawn is based on the production process. Given production stayed stable, water withdrawal did not undergo significant changes. At this time, we expect no significant changes in withdrawals, as facilities will remain the same. Further extension of our facilities or a future change in product portfolio could alter this status. We expect no significant changes in withdrawals, as facilities will remain the same but we are aiming to make our production process more water efficient via our Manufacturing Improvement Plan (MIP). In 2024, our water withdrawals from groundwater were lower than in 2023 by almost 8% due to the MIP, which aims to increase assets availability due to fewer planned shutdowns, yielding higher production and lower specific water, and utilities consumption. We carried out several activities in our Egyptian (EFC) and Algerian (Sorfert) Plants such as repairs of boilers and desalination units, reducing boiler and cooling tower blowdowns.*

### Groundwater – non-renewable

## (9.2.7.1) Relevance

*Select from:*

☑ Not relevant

## (9.2.7.5) Please explain

*Note we do not withdraw any kind of groundwater – non-renewable at our sites.*

### Produced/Entrained water

## (9.2.7.1) Relevance

*Select from:*
☑ Relevant but volume unknown

## (9.2.7.5) Please explain

*We do produce water at our sites during the urea production process, so fa we are working on the data collection quality.*

### Third party sources

## (9.2.7.1) Relevance

*Select from:*
☑ Relevant

## (9.2.7.2) Volume (megaliters/year)

*11090*

## (9.2.7.3) Comparison with previous reporting year

*Select from:*
☑ About the same

## (9.2.7.4) Primary reason for comparison with previous reporting year

*Select from:*
☑ Increase/decrease in efficiency

## (9.2.7.5) Please explain

*The quantity of water withdrawn is based on the production process. Given production stayed stable, water withdrawal did not undergo significant changes. At this time, we expect no significant changes in withdrawals, as facilities will remain the same. However, further extension of our facilities or a future change in product portfolio could alter this status.*
*[Fixed row]*

# (9.2.8) Provide total water discharge data by destination.

# Fresh surface water

## (9.2.8.1) Relevance

*Select from:*
☑ Relevant

## (9.2.8.2) Volume (megaliters/year)

*0*

## (9.2.8.3) Comparison with previous reporting year

*Select from:*
☑ About the same

## (9.2.8.4) Primary reason for comparison with previous reporting year

*Select from:*
☑ Investment in water-smart technology/process

## (9.2.8.5) Please explain

*Please note there is no freshwater discharge as we do not make use of any freshwater and we intend to keep up with our target to have 0% of freshwater withdrawal. Our water management processes use the Best Available Technologies (BAT) wherever possible to eliminate our need for freshwater and surface water and to minimize our water discharge and consumption by maximizing the reuse, recycling, and recovery of wastewater in our production processes. In 2023, we reached our*

*target of zero freshwater withdrawal in all our sites. Our production facilities in Algeria and the UAE source 100% of their water intake from the sea, while facilities in Egypt transitioned their freshwater withdrawal to a mixture of desalinated and non-potable groundwater treated via reverse osmosis since 2022. Fertiglobe is now fully reliant on sustainable water sources, and reliance on freshwater sources at all our MENA assets has been eliminated.*

## Brackish surface water/seawater

### (9.2.8.1) Relevance

*Select from:*

☑ Relevant

### (9.2.8.2) Volume (megaliters/year)

*29020*

### (9.2.8.3) Comparison with previous reporting year

*Select from:*

☑ About the same

### (9.2.8.4) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in business activity

### (9.2.8.5) Please explain

*Seawater is primarily used for cooling at OpCos, and discharges are generally in line with intake, deducting the evaporation during the cooling processes. Our discharges to seawater have decreased, due to the substitution of freshwater consumption in Egypt with desalinated water. We expect no significant changes in withdrawals, as facilities will remain the same but we are aiming to make our production process water efficient via our Manufacturing Improvement Plan (MIP). The main reason for 2024 water consumption reduction is the MIP, which aims to increase assets availability due to fewer planned shutdowns, yielding higher production and lower specific water, and utilities consumption. In this regard, we carried out activities in our Egyptian (EFC) and Algerian (Sorfert) Plants such as repairs of boilers and desalination units, reducing boiler and cooling towers blowdowns. However, further extension of our facilities or a future change in product portfolio could alter this status.*

## Groundwater

## (9.2.8.1) Relevance

*Select from:*

☑ Relevant

## (9.2.8.2) Volume (megaliters/year)

*3380*

## (9.2.8.3) Comparison with previous reporting year

*Select from:*

☑ About the same

## (9.2.8.4) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in business activity

## (9.2.8.5) Please explain

*The quantity of water discharged is based on the production process. Given production stayed stable, water discharge did not undergo significant changes in terms of total volumes. At this time, we expect no significant changes in discharges, as facilities will remain the same. However, further extension of our facilities or a future change in product portfolio could alter this status.*

### Third-party destinations

## (9.2.8.1) Relevance

*Select from:*

☑ Relevant

## (9.2.8.2) Volume (megaliters/year)

*890*

## (9.2.8.3) Comparison with previous reporting year

*Select from:*

☑ About the same

## (9.2.8.4) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in business activity

## (9.2.8.5) Please explain

*The quantity of water discharged is based on the production process. Given production stayed stable, water discharge did not undergo significant changes in terms of total volumes. Even if the water quantity did increase, the amount of third-party water discharged is still minimal compared to the total water discharged as it accounts for only 2.6% of the total. At this time, we expect no significant changes in discharges, as facilities will remain the same. However, further extension of our facilities or a future change in product portfolio could alter this status.*
*[Fixed row]*

# (9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

## Tertiary treatment

## (9.2.9.1) Relevance of treatment level to discharge

*Select from:*

☑ Not relevant

## (9.2.9.6) Please explain

*N/A*

## Secondary treatment

## (9.2.9.1) Relevance of treatment level to discharge

*Select from:*
☑ Not relevant

## (9.2.9.6) Please explain

*N/A*

### Primary treatment only

## (9.2.9.1) Relevance of treatment level to discharge

*Select from:*
☑ Relevant

## (9.2.9.2) Volume (megaliters/year)

*3540*

## (9.2.9.3) Comparison of treated volume with previous reporting year

*Select from:*
☑ About the same

## (9.2.9.4) Primary reason for comparison with previous reporting year

*Select from:*
☑ Other, please specify :KPI Monitoring

## (9.2.9.5) % of your sites/facilities/operations this volume applies to

*Select from:*
☑ 41-50

## (9.2.9.6) Please explain

*N/A*

### Discharge to the natural environment without treatment

#### (9.2.9.1) Relevance of treatment level to discharge

*Select from:*
☑ Not relevant

#### (9.2.9.6) Please explain

*N/A*

### Discharge to a third party without treatment

#### (9.2.9.1) Relevance of treatment level to discharge

*Select from:*
☑ Not relevant

#### (9.2.9.6) Please explain

*N/A*

### Other

#### (9.2.9.1) Relevance of treatment level to discharge

*Select from:*
☑ Not relevant

#### (9.2.9.6) Please explain

*N/A*
*[Fixed row]*

## (9.2.10) Provide details of your organization’s emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

### (9.2.10.1) Emissions to water in the reporting year (metric tons)

*554.1*

### (9.2.10.2) Categories of substances included

*Select all that apply*

☑ Nitrates

### (9.2.10.4) Please explain

*Each OpCo monitors the total organic nitrogen concentration in water discharge on a daily basis via lab analyses. We meet or exceed all local water quality regulations and permits through our water management and treatment processes to ensure we do not impact local water sources. Water management including water quality is a key element of our overall HSE and resource use management systems*
*[Fixed row]*

## (9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

## Direct operations

### (9.3.1) Identification of facilities in the value chain stage

*Select from:*

☑ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

### (9.3.2) Total number of facilities identified

*4*

## (9.3.3) % of facilities in direct operations that this represents

*Select from:*

☑ 100%

## (9.3.4) Please explain

*4 /4 of our sites, representing 100% of global production, have been identified as having water-related dependencies, impacts, risks, and opportunities. These facilities are located within a region of water stress. We classified all our substantive risk sites using WRI's Aqueduct. We use seawater as a main material for our production and any change to seawater quality (including biodiversity) can be detrimental to our operations. Opportunities are related to the optimization of the water consumption and consequently water intensity. The facilities included here (detailed further in 9.3.1) are the facilities that pose the biggest financial/strategic risk of impact to our organization based on the definition we have given in 2.4. The term facility stands for our Operating Companies, also called as sites, listed above and in question 1.3.More information on water-related dependencies, impacts, risks, and opportunities are disclosed in section 3 – Disclosure of risks and opportunities.*

### Upstream value chain

## (9.3.1) Identification of facilities in the value chain stage

*Select from:*

☑ No, we have assessed this value chain stage but did not identify any facilities with water-related dependencies, impacts, risks, and opportunities

## (9.3.4) Please explain

*For indirect operations upstream, our main suppliers are mostly natural gas producers. Their dependence on freshwater is relatively limited. For this reason, we have deemed that water-related dependencies, impacts, risks, and opportunities in our upstream value chain are not material.*
*[Fixed row]*

### (9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

### Row 1

## (9.3.1.1) Facility reference number

*Select from:*

☑ Facility 1

## (9.3.1.2) Facility name (optional)

*EBIC*

## (9.3.1.3) Value chain stage

*Select from:*

☑ Direct operations

## (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

*Select all that apply*

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

## (9.3.1.5) Withdrawals or discharges in the reporting year

*Select from:*

☑ Yes, withdrawals and discharges

## (9.3.1.7) Country/Area & River basin

Egypt

☑ Other, please specify :Gulf of Suez

## (9.3.1.8) Latitude

*29.98*

## (9.3.1.9) Longitude

*32.29*

## (9.3.1.10) Located in area with water stress

*Select from:*

☑ Yes

## (9.3.1.13) Total water withdrawals at this facility (megaliters)

*5490*

## (9.3.1.14) Comparison of total withdrawals with previous reporting year

*Select from:*

☑ About the same

## (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

*0*

## (9.3.1.16) Withdrawals from brackish surface water/seawater

*0*

## (9.3.1.17) Withdrawals from groundwater - renewable

*5410*

## (9.3.1.18) Withdrawals from groundwater - non-renewable

*0*

## (9.3.1.19) Withdrawals from produced/entrained water

*0*

## (9.3.1.20) Withdrawals from third party sources

*80*

## (9.3.1.21) Total water discharges at this facility (megaliters)

*1730*

## (9.3.1.22) Comparison of total discharges with previous reporting year

*Select from:*

☑ About the same

## (9.3.1.23) Discharges to fresh surface water

*0*

## (9.3.1.24) Discharges to brackish surface water/seawater

*0*

## (9.3.1.25) Discharges to groundwater

*1570*

## (9.3.1.26) Discharges to third party destinations

*160*

## (9.3.1.27) Total water consumption at this facility (megaliters)

*3760*

## (9.3.1.28) Comparison of total consumption with previous reporting year

*Select from:*
☑ About the same

## (9.3.1.29) Please explain

*Please refer to the information provided in section 9.2.7 and 9.2.8 for more information on water withdrawal, discharge and consumption, as they apply to all OpCos.*

### Row 2

## (9.3.1.1) Facility reference number

*Select from:*
☑ Facility 2

## (9.3.1.2) Facility name (optional)

*EFC*

## (9.3.1.3) Value chain stage

*Select from:*
☑ Direct operations

## (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

*Select all that apply*
☑ Dependencies
☑ Impacts
☑ Risks
☑ Opportunities

## (9.3.1.5) Withdrawals or discharges in the reporting year

*Select from:*
☑ Yes, withdrawals and discharges

## (9.3.1.7) Country/Area & River basin

Egypt

☑ Other, please specify :Gulf of Suez

## (9.3.1.8) Latitude

*29.98*

## (9.3.1.9) Longitude

*32.29*

## (9.3.1.10) Located in area with water stress

*Select from:*

☑ Yes

## (9.3.1.13) Total water withdrawals at this facility (megaliters)

*10940*

## (9.3.1.14) Comparison of total withdrawals with previous reporting year

*Select from:*

☑ About the same

## (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

*0*

## (9.3.1.16) Withdrawals from brackish surface water/seawater

*0*

## (9.3.1.17) Withdrawals from groundwater - renewable

*3950*

## (9.3.1.18) Withdrawals from groundwater - non-renewable

*0*

## (9.3.1.19) Withdrawals from produced/entrained water

*0*

## (9.3.1.20) Withdrawals from third party sources

*6990*

## (9.3.1.21) Total water discharges at this facility (megaliters)

*1810*

## (9.3.1.22) Comparison of total discharges with previous reporting year

*Select from:*

☑ About the same

## (9.3.1.23) Discharges to fresh surface water

*0*

## (9.3.1.24) Discharges to brackish surface water/seawater

*0*

## (9.3.1.25) Discharges to groundwater

*1810*

## (9.3.1.26) Discharges to third party destinations

*1*

## (9.3.1.27) Total water consumption at this facility (megaliters)

*9130*

## (9.3.1.28) Comparison of total consumption with previous reporting year

*Select from:*
☑ About the same

## (9.3.1.29) Please explain

*Please refer to the information provided in section 9.2.7 and 9.2.8 for more information on water withdrawal, discharge and consumption, as they apply to all OpCos.*

### Row 3

## (9.3.1.1) Facility reference number

*Select from:*
☑ Facility 3

## (9.3.1.2) Facility name (optional)

*Fertil*

## (9.3.1.3) Value chain stage

*Select from:*
☑ Direct operations

## (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

*Select all that apply*

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

## (9.3.1.5) Withdrawals or discharges in the reporting year

*Select from:*

☑ Yes, withdrawals and discharges

## (9.3.1.7) Country/Area & River basin

United Arab Emirates

☑ Other, please specify :Arabian Gulf Sea

## (9.3.1.8) Latitude

*24.1*

## (9.3.1.9) Longitude

*52.72*

## (9.3.1.10) Located in area with water stress

*Select from:*

☑ Yes

## (9.3.1.13) Total water withdrawals at this facility (megaliters)

*3520*

## (9.3.1.14) Comparison of total withdrawals with previous reporting year

*Select from:*

☑ About the same

## (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

*0*

## (9.3.1.16) Withdrawals from brackish surface water/seawater

*0*

## (9.3.1.17) Withdrawals from groundwater - renewable

*0*

## (9.3.1.18) Withdrawals from groundwater - non-renewable

*0*

## (9.3.1.19) Withdrawals from produced/entrained water

*1*

## (9.3.1.20) Withdrawals from third party sources

*3520*

## (9.3.1.21) Total water discharges at this facility (megaliters)

*730*

## (9.3.1.22) Comparison of total discharges with previous reporting year

*Select from:*

☑ About the same

## (9.3.1.23) Discharges to fresh surface water

*0*

## (9.3.1.24) Discharges to brackish surface water/seawater

*0*

## (9.3.1.25) Discharges to groundwater

*0*

## (9.3.1.26) Discharges to third party destinations

*730*

## (9.3.1.27) Total water consumption at this facility (megaliters)

*2790*

## (9.3.1.28) Comparison of total consumption with previous reporting year

*Select from:*
☑ About the same

## (9.3.1.29) Please explain

*Please refer to the information provided in section 9.2.7 and 9.2.8 for more information on water withdrawal, discharge and consumption, as they apply to all OpCos.*

### Row 4

## (9.3.1.1) Facility reference number

*Select from:*
☑ Facility 4

## (9.3.1.2) Facility name (optional)

*Sorfert*

## (9.3.1.3) Value chain stage

*Select from:*

☑ Direct operations

## (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

*Select all that apply*

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

## (9.3.1.5) Withdrawals or discharges in the reporting year

*Select from:*

☑ Yes, withdrawals and discharges

## (9.3.1.7) Country/Area & River basin

Algeria

☑ Other, please specify :Mediterranean Sea

## (9.3.1.8) Latitude

*35.84*

## (9.3.1.9) Longitude

*-0.31*

## (9.3.1.10) Located in area with water stress

*Select from:*

☑ Yes

## (9.3.1.13) Total water withdrawals at this facility (megaliters)

*39220*

## (9.3.1.14) Comparison of total withdrawals with previous reporting year

*Select from:*

☑ About the same

## (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

*0*

## (9.3.1.16) Withdrawals from brackish surface water/seawater

*38720*

## (9.3.1.17) Withdrawals from groundwater - renewable

*0*

## (9.3.1.18) Withdrawals from groundwater - non-renewable

*0*

## (9.3.1.19) Withdrawals from produced/entrained water

*0*

## (9.3.1.20) Withdrawals from third party sources

*500*

## (9.3.1.21) Total water discharges at this facility (megaliters)

*29020*

## (9.3.1.22) Comparison of total discharges with previous reporting year

*Select from:*

☑ About the same

## (9.3.1.23) Discharges to fresh surface water

*0*

## (9.3.1.24) Discharges to brackish surface water/seawater

*29020*

## (9.3.1.25) Discharges to groundwater

*0*

## (9.3.1.26) Discharges to third party destinations

*0*

## (9.3.1.27) Total water consumption at this facility (megaliters)

*10200*

## (9.3.1.28) Comparison of total consumption with previous reporting year

*Select from:*

☑ About the same

## (9.3.1.29) Please explain

*Please refer to the information provided in section 9.2.7 and 9.2.8 for more information on water withdrawal, discharge and consumption, as they apply to all OpCos. [Add row]*

## (9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

### Water withdrawals – total volumes

## (9.3.2.1) % verified

*Select from:*

☑ 76-100

## (9.3.2.2) Verification standard used

*In 2024, Fertiglobe engaged the external Assurance provider PricewaterhouseCoopers Limited Partnership (ADGM Branch) as an independent assurance provider to perform a limited assurance engagement over selected ESG information against the applied internal Reporting Criteria disclosed in our 2024 Annual Report Methodological Note (pp.216-220). The conducted in accordance with International Standard on Assurance Engagements (ISAE) 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. Among the KPIs verified in 2024 by the auditors, there are also Water related KPIs, including: Water intensity, Total water withdrawals, total groundwater withdrawals, Total seawater withdrawals, Total surface water withdrawals, Total third-party water withdrawals, Total water discharge, Total groundwater discharge, Total seawater discharge, Total surface water discharge, Total third-party water discharge, Total water withdrawn in areas at water risk, including areas of high-water stress, Total water consumed in areas at water risk, including areas of high-water stress, Total freshwater withdrawn in areas at water risk, including areas of high-water stress.*

### Water withdrawals – volume by source

## (9.3.2.1) % verified

*Select from:*

☑ 76-100

## (9.3.2.2) Verification standard used

*In 2024, Fertiglobe engaged the external Assurance provider PricewaterhouseCoopers Limited Partnership (ADGM Branch) as an independent assurance provider to perform a limited assurance engagement over selected ESG information against the applied internal Reporting Criteria disclosed in our 2024 Annual Report Methodological Note (pp.216-220). The assurancewas conducted in accordance with International Standard on Assurance Engagements (ISAE) 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. Among the KPIs verified in 2024 by the auditors, there are also Water related KPIs, including: Water intensity, Total water withdrawals, total groundwater withdrawals, Total seawater withdrawals, Total surface water withdrawals, Total third-party water withdrawals, Total water discharge, Total groundwater discharge, Total seawater discharge, Total surface water discharge, Total third-party water discharge, Total water withdrawn in areas at water risk, including areas of high-water stress, Total water consumed in areas at water risk, including areas of high-water stress, Total freshwater withdrawn in areas at water risk, including areas of high-water stress.*

# Water withdrawals – quality by standard water quality parameters

## (9.3.2.1) % verified

*Select from:*

☑ Not verified

# Water discharges – total volumes

## (9.3.2.1) % verified

*Select from:*

☑ 76-100

## (9.3.2.2) Verification standard used

*In 2024, Fertiglobe engaged the external Assurance provider PricewaterhouseCoopers Limited Partnership (ADGM Branch) as an independent assurance provider to perform a limited assurance engagement over selected ESG information against the applied internal Reporting Criteria disclosed in our 2024 Annual Report Methodological Note (pp.216-220). The assurancewas conducted in accordance with International Standard on Assurance Engagements (ISAE) 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. Among the KPIs verified in 2024 by the auditors, there are also Water related KPIs, including: Water intensity, Total water withdrawals, total groundwater withdrawals, Total seawater withdrawals, Total surface water withdrawals, Total third-party water withdrawals, Total water discharge, Total groundwater discharge, Total seawater discharge, Total surface water discharge, Total third-party water discharge, Total water withdrawn in areas at water risk,*

*including areas of high-water stress, Total water consumed in areas at water risk, including areas of high-water stress, Total freshwater withdrawn in areas at water risk, including areas of high-water stress.*

## Water discharges – volume by destination

### (9.3.2.1) % verified

*Select from:*

☑ 76-100

### (9.3.2.2) Verification standard used

*In 2024, Fertiglobe engaged the external Assurance provider PricewaterhouseCoopers Limited Partnership (ADGM Branch) as an independent assurance provider to perform a limited assurance engagement over selected ESG information against the applied internal Reporting Criteria disclosed in our 2024 Annual Report Methodological Note (pp.216-220). The assurancewas conducted in accordance with International Standard on Assurance Engagements (ISAE) 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. Among the KPIs verified in 2024 by the auditors, there are also Water related KPIs, including: Water intensity, Total water withdrawals, total groundwater withdrawals, Total seawater withdrawals, Total surface water withdrawals, Total third-party water withdrawals, Total water discharge, Total groundwater discharge, Total seawater discharge, Total surface water discharge, Total third-party water discharge, Total water withdrawn in areas at water risk, including areas of high-water stress, Total water consumed in areas at water risk, including areas of high-water stress, Total freshwater withdrawn in areas at water risk, including areas of high-water stress.*

## Water discharges – volume by final treatment level

### (9.3.2.1) % verified

*Select from:*

☑ Not verified

## Water discharges – quality by standard water quality parameters

### (9.3.2.1) % verified

*Select from:*

☑ Not verified

## Water consumption – total volume

### (9.3.2.1) % verified

*Select from:*

☑ 76-100

### (9.3.2.2) Verification standard used

*In 2024, Fertiglobe engaged the external Assurance provider PricewaterhouseCoopers Limited Partnership (ADGM Branch) as an independent assurance provider to perform a limited assurance engagement over selected ESG information against the applied internal Reporting Criteria disclosed in our 2024 Annual Report Methodological Note (pp.216-220). The assurancewas conducted in accordance with International Standard on Assurance Engagements (ISAE) 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. Among the KPIs verified in 2024 by the auditors, there are also Water related KPIs, including: Water intensity, Total water withdrawals, total groundwater withdrawals, Total seawater withdrawals, Total surface water withdrawals, Total third-party water withdrawals, Total water discharge, Total groundwater discharge, Total seawater discharge, Total surface water discharge, Total third-party water discharge, Total water withdrawn in areas at water risk, including areas of high-water stress, Total water consumed in areas at water risk, including areas of high-water stress, Total freshwater withdrawn in areas at water risk, including areas of high-water stress.*
*[Fixed row]*

## (9.5) Provide a figure for your organization's total water withdrawal efficiency.

### (9.5.1) Revenue (currency)

*2009200000*

### (9.5.2) Total water withdrawal efficiency

*33956.40*

### (9.5.3) Anticipated forward trend

*We see water-related opportunities (Q3.6) and expect stable trends, having invested in minimizing impacts in high-stress regions (Algeria, Egypt, UAE – 100% seawater). Further efficiency gains are targeted via our Manufacturing Improvement Plan, which in 2024 reduced water use through boiler/desalination repairs and lower boiler/cooling tower blowdowns at EFC and Sorfert.*
*[Fixed row]*

## (9.6) Do you calculate water intensity for your activities in the chemical sector?

*Select from:*
☑ Yes

## (9.6.1) For your top five products by production weight/volume, provide the following water intensity information associated with your activities in the chemical sector.

### Row 1

### (9.6.1.1) Product type

Bulk inorganic chemicals
☑ Fertilizers

### (9.6.1.2) Product name

*Merchant ammonia, granular urea*

### (9.6.1.3) Water intensity value (m3/denominator)

*8.58*

### (9.6.1.4) Numerator: water aspect

*Select from:*
☑ Total water consumption

## (9.6.1.5) Denominator

*Select from:*

☑ Other, please specify :Nutrien-ton

## (9.6.1.6) Comparison with previous reporting year

*Select from:*

☑ Lower

## (9.6.1.7) Please explain

*Our water intensity covers all products since they are produced in integrated plants. Water intensity is calculated as the total amount of water consumed express in M3 (numerator) divided by the total production expressed in Nutrien ton (denominator). We define water consumption as water drawn into the boundaries of the sites and not discharged back to the water environment or a third party. Total production includes gross ammonia and urea production, that is calculated on a nutrient ton basis. We believe this most accurately reflects the nitrogen content of our production portfolio, eliminates the possibility of double counting urea production, and normalizes for annual fluctuations in our product mix. In 2024, overall water consumption decreased by 4.4% compared to 2023. While this reflects improved efficiency efforts, the impact on water intensity performance was limited, as production volumes remained stable year over year. As a result, the water intensity ratio showed only a marginal improvement despite the reduction in absolute water use.*
*[Add row]*

# (9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

## (9.13.1) Products contain hazardous substances

*Select from:*

☑ No

## (9.13.2) Comment

*Our products do not include ozone depleting substances, Persistent Organic Pollutants (POPs), Polyaromatic Hydrocarbons (PAHs), or Polychlorinated Biphenyls (PCBs), and do not contain any chemical classified by the European Commission's registration, evaluation, authorization, and restriction of chemicals (REACH), or equivalent regulation, as substances of very high concern (SVHC).*

*[Fixed row]*

## (9.14) Do you classify any of your current products and/or services as low water impact?

| | Products and/or services classified as low water impact | Definition used to classify low water impact | Please explain |
|---|---|---|---|
| | *Select from:*<br>☑ Yes | *Please note urea does have not any water impact given you do not need to use any water for application.* | *Please note urea does have not any water impact given you do not need to use any water for application.* |

*[Fixed row]*

## (9.15) Do you have any water-related targets?

*Select from:*
☑ Yes

## (9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

| | Target set in this category | Please explain |
|---|---|---|
| Water pollution | *Select from:*<br>☑ No, but we plan to within the next two years | *N/A* |
| Water withdrawals | *Select from:*<br>☑ Yes | *Rich text input [must be under 1000 characters]* |

| | Target set in this category | Please explain |
|---|---|---|
| Water, Sanitation, and Hygiene (WASH) services | *Select from:*<br>☑ Yes | *Rich text input [must be under 1000 characters]* |
| Other | *Select from:*<br>☑ No, but we plan to within the next two years | *N/A* |

*[Fixed row]*

## (9.15.2) Provide details of your water-related targets and the progress made.

### Row 1

### (9.15.2.1) Target reference number

*Select from:*

☑ Target 1

### (9.15.2.2) Target coverage

*Select from:*

☑ Organization-wide (direct operations only)

### (9.15.2.3) Category of target & Quantitative metric

Water withdrawals

☑ Reduction of water withdrawals from surface water

### (9.15.2.4) Date target was set

*12/31/2021*

## (9.15.2.5) End date of base year

*12/30/2022*

## (9.15.2.6) Base year figure

*6.05*

## (9.15.2.7) End date of target year

*12/30/2100*

## (9.15.2.8) Target year figure

*0*

## (9.15.2.9) Reporting year figure

*0*

## (9.15.2.10) Target status in reporting year

*Select from:*

☑ Achieved and maintained

## (9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

*Select all that apply*

☑ Sustainable Development Goal 6

## (9.15.2.13) Explain target coverage and identify any exclusions

*Target 1 is our target related to eliminating our need for freshwater and it applies Company-wide (direct operations only), indicated in question 9.15.1.*

## (9.15.2.15) Actions which contributed most to achieving or maintaining this target

*As of October 2022, we fully substituted our freshwater consumption with desalinated water, eliminating Fertiglobe's dependence on freshwater at all sites by building a The desalinated water is further treated in polishing units. Desalinated water has better operating properties compared to previously used freshwater. Since transitioning to desalinated water, efficiency has improved remarkably, leading to water savings.*

## (9.15.2.16) Further details of target

*Adding a desalination plant at Ain Al Sokhna to our facilities in Egypt and consequent treatment in polishing unit and calcination unit (the last one built for further treatment of the desalinated water for better operating properties) represented key actions to achieve the target. Our production facilities in Algeria and the UAE source 100% of their water intake from the sea, while facilities in Egypt transitioned their freshwater withdrawal to a mixture of desalinated and non-potable groundwater treated via reverse osmosis since 2022.*

### Row 2

## (9.15.2.1) Target reference number

*Select from:*

☑ Target 2

## (9.15.2.2) Target coverage

*Select from:*

☑ Organization-wide (direct operations only)

## (9.15.2.3) Category of target & Quantitative metric

Water, Sanitation, and Hygiene (WASH) services

☑ Other WASH, please specify :Making sure all H&s standards are implanted, including water access for employees and contractors.

## (9.15.2.4) Date target was set

*12/31/2022*

## (9.15.2.5) End date of base year

*12/30/2023*

## (9.15.2.6) Base year figure

*4*

## (9.15.2.7) End date of target year

*12/30/2100*

## (9.15.2.8) Target year figure

*0*

## (9.15.2.9) Reporting year figure

*100*

## (9.15.2.10) Target status in reporting year

*Select from:*

☑ Achieved and maintained

## (9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

*Select all that apply*

☑ Sustainable Development Goal 6

## (9.15.2.13) Explain target coverage and identify any exclusions

*Target 2 is our target related to WASH services provision, indicated in question 9.15.1.*

## (9.15.2.15) Actions which contributed most to achieving or maintaining this target

*We provide WASH services to all our employees and contractors.*

## (9.15.2.16) Further details of target

*WASH services are provided to all our employees and contractors.*
*[Add row]*

# C10. Environmental performance - Plastics

## (10.1) Do you have plastics-related targets, and if so what type?

### (10.1.1) Targets in place

*Select from:*

☑ No, and we do not plan to within the next two years

### (10.1.3) Please explain

*Plastics, including plastic waste is not a material topic for us and therefore poses no risk and we do not currently plan to have related targets within the next two years. Our production processes for nitrogen products produce limited by-products and are not waste intensive. Our distribution processes are primarily bulk shipments with minimal packaging required. Almost all the waste we produce is non-hazardous and primarily results from maintenance activities. Each facility monitors and minimizes its hazardous and non-hazardous waste through active waste management programs.*
*[Fixed row]*

## (10.2) Indicate whether your organization engages in the following activities.

## Production/commercialization of plastic polymers (including plastic converters)

### (10.2.1) Activity applies

*Select from:*

☑ No

### (10.2.2) Comment

*Plastics, including plastic waste is not a material topic for us and therefore poses no risk. Our production processes for nitrogen products produce limited by-products and are not waste intensive. Our distribution processes are primarily bulk shipments with minimal packaging required, only a small amount of urea may be packed in*

*plastic packaging for the local market. Almost all the waste we produce is non-hazardous and primarily results from maintenance activities. Each facility monitors and minimizes its hazardous and non-hazardous waste through active waste management programs.*

## Production/commercialization of durable plastic goods and/or components (including mixed materials)

### (10.2.1) Activity applies

*Select from:*

☑ No

### (10.2.2) Comment

*Plastics, including plastic waste is not a material topic for us and therefore poses no risk. Our production processes for nitrogen products produce limited by-products and are not waste intensive. Our distribution processes are primarily bulk shipments with minimal packaging required, only a small amount of urea may be packed in plastic packaging for the local market. Almost all the waste we produce is non-hazardous and primarily results from maintenance activities. Each facility monitors and minimizes its hazardous and non-hazardous waste through active waste management programs.*

## Usage of durable plastics goods and/or components (including mixed materials)

### (10.2.1) Activity applies

*Select from:*

☑ No

### (10.2.2) Comment

*Plastics, including plastic waste is not a material topic for us and therefore poses no risk. Our production processes for nitrogen products produce limited by-products and are not waste intensive. Our distribution processes are primarily bulk shipments with minimal packaging required, only a small amount of urea may be packed in plastic packaging for the local market. Almost all the waste we produce is non-hazardous and primarily results from maintenance activities. Each facility monitors and minimizes its hazardous and non-hazardous waste through active waste management programs.*

## Production/commercialization of plastic packaging

### (10.2.1) Activity applies

*Select from:*

☑ No

## (10.2.2) Comment

*Plastics, including plastic waste is not a material topic for us and therefore poses no risk. Our production processes for nitrogen products produce limited by-products and are not waste intensive. Our distribution processes are primarily bulk shipments with minimal packaging required, only a small amount of urea may be packed in plastic packaging for the local market. Almost all the waste we produce is non-hazardous and primarily results from maintenance activities. Each facility monitors and minimizes its hazardous and non-hazardous waste through active waste management programs.*

### Production/commercialization of goods/products packaged in plastics

## (10.2.1) Activity applies

*Select from:*

☑ Yes

## (10.2.2) Comment

*Plastics, including plastic waste is not a material topic for us and therefore poses no risk. Our production processes for nitrogen products produce limited by-products and are not waste intensive. Our distribution processes are primarily bulk shipments with minimal packaging required, only a small amount of urea may be packed in plastic packaging for the local market. Almost all the waste we produce is non-hazardous and primarily results from maintenance activities. Each facility monitors and minimizes its hazardous and non-hazardous waste through active waste management programs.*

### Provision/commercialization of services that use plastic packaging (e.g., food services)

## (10.2.1) Activity applies

*Select from:*

☑ No

## (10.2.2) Comment

*Plastics, including plastic waste is not a material topic for us and therefore poses no risk. Our production processes for nitrogen products produce limited by-products and are not waste intensive. Our distribution processes are primarily bulk shipments with minimal packaging required, only a small amount of urea may be packed in plastic packaging for the local market. Almost all the waste we produce is non-hazardous and primarily results from maintenance activities. Each facility monitors and minimizes its hazardous and non-hazardous waste through active waste management programs..*

## Provision of waste management and/or water management services

### (10.2.1) Activity applies

*Select from:*

☑ No

### (10.2.2) Comment

*Please note this is not applicable to our business.*

## Provision of financial products and/or services for plastics-related activities

### (10.2.1) Activity applies

*Select from:*

☑ No

### (10.2.2) Comment

*Please note this is not applicable to our business.*

## Other activities not specified

### (10.2.1) Activity applies

*Select from:*

☑ No

### (10.2.2) Comment

*NA*
*[Fixed row]*

## (10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.

### Plastic packaging used

### (10.5.1) Total weight during the reporting year (Metric tons)

*999.56*

### (10.5.2) Raw material content percentages available to report

*Select all that apply*

☑ % virgin fossil-based content

### (10.5.3) % virgin fossil-based content

*100*

### (10.5.7) Please explain

*The small amount of urea that may be packed in plastic packaging for the local market would go in polyethylene (PE) bags. Given PE is the most used plastic, it can be recycled in different ways, based on its type and color. Please note we are not trading in plastic, but only shipping it to our domestic clients in Egypt. If any other international shipment it's required, it is a negligible amount and also very unlikely to happen for the product to be packed in plastic*
*[Fixed row]*

## (10.5.1) Indicate the circularity potential of the plastic packaging you sold and/or used.

### Plastic packaging used

### (10.5.1.1) Percentages available to report for circularity potential

*Select all that apply*

☑ % technically recyclable

### (10.5.1.3) % of plastic packaging that is technically recyclable

*100*

## (10.5.1.5) Please explain

*The small amount of urea that may be packed in plastic packaging for the local market would go in polyethylene (PE) bags, Given PE is the most commonly used plastic, it can be recycled in different ways, based on its type and color. Note we do not have any control on the plastic bag's end of life management (after shipment), as our business nature is focused on ex-factory delivery.*
*[Fixed row]*

## C11. Environmental performance - Biodiversity

## (11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

### (11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

*Select from:*

☑ Yes, we are taking actions to progress our biodiversity-related commitments

### (11.2.2) Type of action taken to progress biodiversity- related commitments

*Select all that apply*

☑ Land/water management

☑ Law & policy

*[Fixed row]*

## (11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

| | Does your organization use indicators to monitor biodiversity performance? | Indicators used to monitor biodiversity performance |
|---|---|---|
| | *Select from:*<br>☑ Yes, we use indicators | *Select all that apply*<br>☑ Other, please specify :GRI 304- 1:Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas. None of our production facilities are located near protected areas of high biodiversity. |

*[Fixed row]*

## (11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

| | Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity | Comment |
|---|---|---|
| Legally protected areas | *Select from:*<br>☑ No | *None of our production facilities are located near protected areas of high biodiversity.* |
| UNESCO World Heritage sites | *Select from:*<br>☑ No | *None of our production facilities are located near protected areas of high biodiversity.* |
| UNESCO Man and the Biosphere Reserves | *Select from:*<br>☑ No | *None of our production facilities are located near protected areas of high biodiversity.* |
| Ramsar sites | *Select from:*<br>☑ No | *None of our production facilities are located near protected areas of high biodiversity.* |
| Key Biodiversity Areas | *Select from:*<br>☑ No | *None of our production facilities are located near protected areas of high biodiversity.* |
| Other areas important for biodiversity | *Select from:*<br>☑ No | *None of our production facilities are located near protected areas of high biodiversity.* |

*[Fixed row]*

## C13. Further information & sign off

### (13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

| | Other environmental information included in your CDP response is verified and/or assured by a third party |
|---|---|
| | *Select from:*<br>☑ Yes |

*[Fixed row]*

### (13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

### Row 1

#### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

☑ Climate change

☑ Water

#### (13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

☑ Volume withdrawn from areas with water stress (megaliters)

☑ Water intensities of products and services

## (13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

Climate change-related standards

☑ Other climate change verification standard, please specify :ISO14001

## (13.1.1.4) Further details of the third-party verification/assurance process

*In 2024, we selected to engage the External Assurance provider PricewaterhouseCoopers Limited Partnership (ADGM Branch) as an independent assurance provider to perform a limited assurance engagement over selected ESG information against the applied internal Reporting Criteria as disclosed in this Methodological Note of our 2024 Annual Report, pp.248-255. Moreover, all our OpCos also hold the ISO 14001 certification, which can be obtained via a third-party audit is assessed, see our 2024 Annual Report, p.52.*

## (13.1.1.5) Attach verification/assurance evidence/report (optional)

*Fertiglobe-Annual-Report-24-vF.pdf*

### Row 2

## (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

☑ Climate change

☑ Water

## (13.1.1.2) Disclosure module and data verified and/or assured

Business strategy

☑ Sustainable finance taxonomy aligned spending/revenue

## (13.1.1.3) Verification/assurance standard

General standards

☑ Other general verification standard, please specify :IFRS Accounting Standards

## (13.1.1.4) Further details of the third-party verification/assurance process

*Our ESG third-party assurance excluded EU Taxonomy KPIs; however, the underlying financial data used in their calculation was independently verified by a third-party auditor (PwC). Please refer to our 2024 Annual Report for more information.*
*[Add row]*

## (13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

| | Additional information | Attachment (optional) |
|---|---|---|
| | *Refer to our 2024 Annual Report for more information.* | *Fertiglobe-Annual-Report-24-vF.pdf* |

*[Fixed row]*

## (13.3) Provide the following information for the person that has signed off (approved) your CDP response.

## (13.3.1) Job title

*Ahmed El-Hoshy*

## (13.3.2) Corresponding job category

*Select from:*

☑ Chief Executive Officer (CEO)

*[Fixed row]*

## (13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

*Select from:*

☑ No