



Fertiglobe Plc

CDP Corporate Questionnaire 2026

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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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 leader in nitrogen-based solutions, producing and exporting urea, ammonia and high-value products, such as automotive grade urea (AGU) and diesel exhaust fluid (DEF). Founded in 2019 as a strategic partnership between ADNOC and OCI Global, Fertiglobe has grown into the world's largest seaborne exporter of urea and ammonia combined. Following ADNOC's acquisition of OCI Global stake in 2024, ADNOC now holds 87.35% of Fertiglobe through ADNOC's wholly owned investment vehicle XRG, reinforcing Fertiglobe's role as ADNOC's exclusive ammonia platform and a key enabler of its low-carbon ammonia strategy. With four world-class production facilities across the United Arab Emirates (UAE), Egypt and Algeria, Fertiglobe operates with a capacity of 5.1 mtpa of urea and 1.6 mtpa of ammonia, making it the largest nitrogen fertilizer producer in the Middle East and North Africa (MENA) region. Its strategic footprint and direct access to six ports across the Mediterranean, Red Sea and Arabian Gulf enable efficient delivery to customers in 41 countries. In 2025, Fertiglobe further expanded its commercial presence through the acquisition of Wengfu Australia distribution business, later renamed Fertiglobe Australia, strengthening its reach into one of the world's fastest-growing agricultural markets. Headquartered in Abu Dhabi and incorporated in Abu Dhabi Global Market, Fertiglobe has been listed on the Abu Dhabi Securities Exchange (ADX) since October 2021. The Company employs more than 2,700 people across its production assets and corporate offices, supporting its position as a global partner to the agricultural, industrial and clean fuels sectors.

[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

12/31/2025

(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:

☒ 3 years

[Fixed row]

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

(1.5) Provide details on your reporting boundary.**(1.5.1) Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?**

Select from:

☒ No**(1.5.2) How does your reporting boundary differ to that used in your financial statement?**

In October 2025, Fertiglobe acquired the distribution assets of Wengfu Australia Pty Ltd, followed by the establishment of Fertiglobe Australia Pty Ltd to operate them. Due to the acquisition happening late in the year, Fertiglobe Australia environmental data are not included in the Group's environmental performance figures, while they have been included in the 2025 financial figures. Fertiglobe Australia's sustainability data will be considered for inclusion in the 2026 reporting cycle and will be reported only if material based on the Fertiglobe Group's established materiality thresholds. In addition, Fertiglobe's office locations are excluded from environmental performance reporting, as their impact is considered negligible relative to the Group's production facilities.

*[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:

☒ No**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

☒ Australia

☒ 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 in our 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: ☒ Yes, we have mapped or are currently in the process of mapping plastics in our value chain	Select all that apply ☒ Upstream value chain ☒ 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:

☒ No

(2.1.3) To (years)

10

(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: ☒ Yes	Select from: ☒ 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: ☒ Yes	Select from: ☒ Both risks and opportunities	Select from: ☒ 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

- ☒ EcoVadis
- ☒ 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 Systems
- ☒ Life Cycle Assessment

Other

- ☒ Materiality assessment
- ☒ Partner and stakeholder consultation/analysis
- ☒ Scenario analysis

(2.2.2.15) Risk types and criteria considered

Acute physical

- ☒ Drought
- ☒ Flood (coastal, fluvial, pluvial, ground water)
- ☒ Heavy precipitation (rain, hail, snow/ice)
- ☒ Storm (including blizzards, dust, and sandstorms)

Chronic physical

- ☒ Changing temperature (air, freshwater, marine water)
- ☒ Heat stress
- ☒ Sea level rise

Policy

- ☒ Carbon pricing mechanisms
- ☒ Lack of mature certification and sustainability standards

Market

- ☒ Changing customer behavior

Technology

- ☒ Unsuccessful investment in new technologies

(2.2.2.16) Partners and stakeholders considered

Select all that apply

- ☒ Customers
- ☒ Employees
- ☒ Investors
- ☒ Regulators
- ☒ Suppliers

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

Select from:

☒ Yes

(2.2.2.18) Further details of process

Our Enterprise Risk Management (ERM) framework integrates the identification, assessment, and management of environmental risks and opportunities, including climate change. Together with our Internal Control Framework (ICF), it is designed to provide reasonable assurance that risks are appropriately evaluated, mitigated, and reported, enabling informed decision-making. Risk management is conducted across the Group through a combination of top-down and bottom-up approaches involving Corporate functions, holding companies, and operating companies (OpCos). Drawing on market, industry, and geopolitical insights, risks are identified, assessed, managed, and reported in a timely manner. Risk Owners are assigned to ensure accountability, maintain the Risk Register, and regularly monitor and update risks. At Corporate level, senior leadership conducts a comprehensive review of key risks, challenges, and megatrends affecting our business. Risks at OpCo and holding-company level are assessed by relevant business owners. OpCos serve as the first line of defense for risk identification, assessment, and management, including climate-related risks. Risks are evaluated based on likelihood, severity, financial impact, and the effectiveness of existing controls. Risks are prioritized and reported through the governance structure, with the highest-rated risks escalated to the Audit Committee and Board. Executive management reviews the Group risk profile quarterly, covering strategic, operational, financial, and compliance risks. In 2025, we updated our assessment of climate-related transition and physical risks, including water-related risks, across our operations and value chain for the short, medium (2030), and long term (2050). Physical risks were assessed under three IPCC scenarios (SSP1-2.6, SSP2-4.5, SSP5-8.5), while transition risks were assessed under two transition scenarios (NZE and STEPS). The assessment incorporates CSRD requirements, TCFD recommendations, and the LEAP approach, considering both environmental dependencies and impacts. Potential risks were screened to identify those with significant financial or strategic implications. Physical risks were evaluated based on vulnerability, exposure, and climate hazards, while transition risks were assessed based on likelihood and magnitude. Material risks were financially quantified and incorporated into the ERM process, where they are reviewed and validated quarterly. Following prioritization, mitigation and adaptation measures are developed and implemented, while opportunities are pursued to strengthen resilience and support long-term value creation. Climate and sustainability risks are considered alongside related opportunities in the development of the Group's medium- and long-term 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 Systems
- ☒ Life Cycle Assessment

Other

- ☒ Materiality assessment

- ☒ Partner and stakeholder consultation/analysis
- ☒ Scenario analysis

(2.2.2.15) Risk types and criteria considered

Acute physical

- ☒ Drought
- ☒ Flood (coastal, fluvial, pluvial, ground water)
- ☒ Heavy precipitation (rain, hail, snow/ice)
- ☒ Storm (including blizzards, dust, and sandstorms)

Chronic physical

- ☒ Changing temperature (air, freshwater, marine water)
- ☒ Heat stress
- ☒ Sea level rise
- ☒ Water stress

(2.2.2.16) Partners and stakeholders considered

Select all that apply

- ☒ Customers
- ☒ Employees
- ☒ Investors
- ☒ Regulators
- ☒ Suppliers

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

Select from:

- ☒ Yes

(2.2.2.18) Further details of process

Our Enterprise Risk Management (ERM) framework supports the identification, assessment, and management of environmental risks and opportunities, including climate change and water-related risks. Together with our Internal Control Framework (ICF), it is designed to provide reasonable assurance that risks are effectively evaluated, mitigated, and communicated, enabling informed decision-making. Risk management is conducted across the Group and all subsidiaries through a combination of top-down and bottom-up approaches. Drawing on market, industry, and geopolitical insights, risks are identified, assessed, managed, and reported in a timely and comprehensive manner. Risk Owners are assigned to ensure accountability and maintain risks within the Risk Register through regular assessment, monitoring, and updates. At Corporate level, senior leadership conducts a comprehensive review of key risks, challenges, and megatrends affecting the industries in which we operate. Corporate risks are identified and assessed with senior leadership, while risks at operating companies (OpCos) and holding companies are assessed by relevant business owners. OpCos act as the first line of defense for the identification, assessment, and management of risks, including climate- and water-related risks. Risks are evaluated based on likelihood, severity, financial impact, and the effectiveness of mitigation measures. Corporate- and OpCo-identified risks are rated, prioritized, and escalated through the governance structure, with the highest-rated risks reported to the Audit Committee and Board of Directors. Executive management reviews and assesses the consolidated Group risk profile, including strategic, operational, financial, and compliance risks, on a quarterly basis. In 2025, we updated our assessment of climate-related transition and physical risks, including water-related risks, across our direct operations and upstream and downstream value chain over the short-, medium- (2030), and long-term (2050) horizons. Physical risks were assessed under three IPCC scenarios (SSP1-2.6, SSP2-4.5, and SSP5-8.5), while transition risks were assessed under two scenarios (NZE and STEPS). The assessment incorporates CSRD requirements, TCFD recommendations, and the LEAP approach, considering both environmental dependencies and impacts. Following the identification of a broad range of potential risks, those with the greatest potential financial or strategic impact were shortlisted. Physical risks were assessed based on vulnerability, exposure, and climate hazard probability, while transition risks were assessed based on likelihood and magnitude. Material risks were financially quantified and integrated into the ERM process, where they are reviewed and validated quarterly. Appropriate mitigation and adaptation measures are then developed, while opportunities are pursued to strengthen resilience and create long-term value. Climate and sustainability-related risks and opportunities are incorporated into strategic planning and inform the Group's medium- and long-term strategy.

[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, informed by the 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 CSRD 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 2025 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_2026.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

31000000

(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 \$ 31MM in terms of potential reduction of net revenue. This may generate an impact on the Financial value of capital investment, and 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 >1,554MM, 622- 1,554MM (20% to 50%), 155 - 622 MM (5% to 20%) and 31-155MM (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 31,000,000\$, 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. Strategic risks as those that may impede the ability to achieve strategic objectives we believe are critical to our performance and growth, including impact on HSE, reputational risk or our ability to pursue strategic growth/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

31000000

(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 >1,554MM, followed by 622- 1,554MM, 155- 622MM and 31-155MM. 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) Details of policies and processes in place to identify and classify potential water pollutants

Fertiglobe identifies and classifies potential water pollutants through its HSE Management System and associated policies and procedures, including Environmental Aspect and Impact Assessments, Environmental Risk Assessments, Chemical Management Procedures, Wastewater Management Procedures, and Spill Prevention and Response Procedures. These policies and procedures assess substances based on their environmental hazards, regulatory requirements, and potential release pathways to water, enabling the implementation of appropriate controls to prevent or minimize impacts on water resources and aquatic ecosystems. Potential pollutants are monitored and tracked through routine wastewater and discharge monitoring, environmental inspections, compliance assessments, and incident reporting processes. In our Annual Report, we also disclose: Water-Related Permit Exceedances and Number of Incidents of Non-Compliance with Water Discharge Limits (p.236, AR25).

[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, including chlorine-based biocides and other inorganic treatment additives, have the potential to impair water quality when discharged. -Potential impacts include toxicity to aquatic life, disruption of aquatic ecosystems, and deterioration of water resources. -These chemicals are used in cooling water systems to control biological growth, prevent scaling and corrosion, and maintain the efficiency and integrity of cooling equipment. -Residual treatment chemicals may enter receiving water bodies through cooling water discharges if not adequately managed and treated.

(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

- ☒ Improving wastewater treatment processes/capacity
- ☒ Discharge treatment using sector-specific processes
- ☒ Provision of best practice instructions on product use
- ☒ Implementation of Best Available Techniques (BATs) for pollution control
- ☒ Industrial and chemical accidents prevention, preparedness, and response
- ☒ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

- ☒ Compliance with discharge permits / regulatory limits
- ☒ 100% of wastewater treated
- ☒ Zero incidents (spills, exceedances, waterborne disease cases)
- ☒ Third-party audits and/or certification

(2.5.1.6) Please explain

Cooling water treatment chemicals, including chlorine-based biocides, are used to control biological growth and maintain cooling system performance. Chemical dosing is controlled through site operating procedures to minimize residual chemical concentrations in discharge water. Wastewater treatment and discharge control measures are implemented to support compliance with permit and regulatory requirements. Discharge water is routinely monitored, and corrective actions are taken

where necessary. Inspection and preventive maintenance programs are applied to cooling water systems, chemical storage, and dosing equipment to reduce the risk of leaks and unintended releases. Spill prevention and emergency response procedures are in place to mitigate potential impacts on receiving water bodies.

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

-Synthetic organic compounds used in cooling water treatment, including organic biocides, dispersants, antiscalants, and corrosion inhibitors, have the potential to impair water quality when discharged. -Potential impacts include toxicity to aquatic life, disruption of aquatic ecosystems, and deterioration of water resources. -These chemicals are used in cooling water systems to control biological growth, prevent scaling and fouling, and maintain the efficiency and integrity of cooling equipment. -Residual treatment chemicals may enter receiving water bodies through cooling water discharges if not adequately managed and treated.

(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

- ☒ Improving wastewater treatment processes/capacity
- ☒ Discharge treatment using sector-specific processes
- ☒ Provision of best practice instructions on product use
- ☒ Implementation of Best Available Techniques (BATs) for pollution control
- ☒ Industrial and chemical accidents prevention, preparedness, and response
- ☒ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

- ☒ Compliance with discharge permits / regulatory limits
- ☒ 100% of wastewater treated
- ☒ Zero incidents (spills, exceedances, waterborne disease cases)
- ☒ Third-party audits and/or certification

(2.5.1.6) Please explain

-Synthetic organic compounds used in cooling water treatment are managed through controlled chemical dosing, implementation of Best Available Techniques (BATs), wastewater treatment and sector-specific discharge controls. -Preventive maintenance and inspection programs are applied to chemical storage, dosing systems and cooling water infrastructure to minimize the risk of leaks or unintended releases. -Routine monitoring of wastewater discharges is conducted to support compliance with permit requirements and regulatory limits. - Spill prevention, preparedness and response procedures, together with operator guidance and best-practice instructions, further reduce potential impacts on receiving water bodies and aquatic ecosystems.

Row 3

(2.5.1.1) Water pollutant category

Select from:

- ☒ Oil

(2.5.1.2) Description of water pollutant and potential impacts

Lubricating oils used in rotating equipment, compressors, pumps and machinery have the potential to affect water quality if released to drainage systems or receiving water bodies. Potential impacts include toxicity to aquatic organisms, formation of surface films that reduce oxygen transfer, and contamination of water resources.

(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

- ☑ Improving wastewater treatment processes/capacity
- ☑ Discharge treatment using sector-specific processes
- ☑ Provision of best practice instructions on product use
- ☑ Implementation of Best Available Techniques (BATs) for pollution control
- ☑ Industrial and chemical accidents prevention, preparedness, and response
- ☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

- ☑ Compliance with discharge permits / regulatory limits
- ☑ 100% of wastewater treated
- ☑ Zero incidents (spills, exceedances, waterborne disease cases)
- ☑ Third-party audits and/or certification

(2.5.1.6) Please explain

Lubricating oils are stored in warehouses and used in rotating equipment, pumps, compressors, and other machinery across plants. Potential releases are controlled through preventive maintenance, inspection of storage and transfer infrastructure, secondary containment (bund walls), and spill prevention measures. Spill kits are available in areas where lubricating oils are stored or handled to enable rapid containment of any leaks. In addition, each site maintains emergency response procedures for hazardous material releases, and regular drills are conducted to verify response readiness and effectiveness. Oily wastewater is managed through site wastewater treatment and discharge control systems, helping to minimize potential impacts on receiving water bodies and support compliance with environmental requirements.

[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, only within our direct operations

(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

While our assessment encompasses the full value chain, including upstream suppliers, the most significant substantive effects are associated with our own operations.

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

As part of our Climate Change Risks and Opportunities Assessment, we also evaluated water-related risks. However, none were considered likely to have a substantive effect on our organization. Further details are provided in the analysis presented 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:

☒ 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:

☒ Downstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ India

☒ Italy

☒ Japan

☒ Malta

☒ Spain

☒ Jordan

☒ Latvia

☒ Mexico

☒ Norway

☒ Poland

☒ Czechia

☒ Denmark

☒ Estonia

☒ Germany

☒ Brazil

☒ Canada

☒ Cyprus

☒ Greece

☒ Israel

☒ Sweden

☒ Algeria

☒ Austria

☒ Belgium

☒ Croatia

☒ Ireland

☒ Morocco

☒ Namibia

☒ Romania

- ☒ Hungary
- ☒ Türkiye
- ☒ Uruguay
- ☒ Bulgaria
- ☒ Colombia
- ☒ Ethiopia
- ☒ Lithuania
- ☒ Nicaragua
- ☒ Bangladesh
- ☒ Luxembourg
- ☒ Mozambique
- ☒ United States of America

- ☒ Tunisia
- ☒ Portugal
- ☒ Slovakia
- ☒ Slovenia
- ☒ Argentina
- ☒ Australia
- ☒ Mauritania
- ☒ Netherlands
- ☒ South Africa
- ☒ United Kingdom
- ☒ United Arab Emirates

(3.1.1.9) Organization-specific description of risk

The risk is referred to the declining demand for conventional fertilizers, driven by: 1.Increased downstream demand for low carbon and organic products (within the food industry). 2.Enhanced farming practices, leading to an increasing fertilizer use efficiency (this implies a reduction in terms of required fertilizer volumes and investments to change the fertilizers production processes towards cleaner solutions). 3.Regulation of fertilizer use (e.g. control of nitrate levels) and incentivization of alternatives (lower-carbon, renewable ammonia etc.) across geographies serviced by Fertiglobe (including traded products). Under the NZE scenario, declining demand is expected in regulated and advanced markets as low-carbon and organic alternatives gain market share, resulting in demand erosion, overcapacity, and potential EBITDA losses. Under the STEPS scenario, the impact is more limited, with sustainability-focused buyers and partial regulatory changes affecting only a portion of conventional fertilizer demand and resulting in selective market.

(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-low

(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 risk could reduce revenues and profitability through lower demand for conventional fertilizers, particularly in regulated and advanced markets, resulting in lower sales volumes, margin compression, and potential asset overcapacity. Additional investments may be required for product adjustments, certification, compliance, and portfolio adaptation towards lower-carbon solutions, increasing both operating and capital expenditures. As a result, operating cash flows could weaken due to reduced earnings and higher transition-related costs, while business stability may be affected during the portfolio and operational adjustment period. Estimated financial effect up to \$110M USD potential EBITDA loss yearly.

(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)

550000000

(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 due changes in customer behaviors, which could lead to lower conventional ammonia demand, while increasing the demand for lower-carbon ammonia and other lower-carbon solutions. The calculation considers a 0% decrease in sales of conventional fertilizers(min) vs. 15% (max) per year, in the next 5 years (medium term). The numbers reflect the 5 years cumulative value. The latter data is

sourced from: -IEA Ammonia Technology Roadmap (Executive Summary, Fig. "Change in ammonia demand between scenarios, 2020–2050"). This document shows that under NZE, ammonia demand is already noticeably lower than STEPS by 2030, driven by fertilizer-use efficiency and substitution with lower-carbon products.

(3.1.1.26) Primary response to risk

Diversification

☒ Develop new products, services and/or markets

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

No major costs are forecast to respond to this risk as we deem it unlikely to happen.

(3.1.1.29) Description of response

Not in place as we deem the risk unlikely to happen.

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

☒ Algeria

☒ Egypt

☒ United Arab Emirates

(3.1.1.9) Organization-specific description of risk

Regulatory schemes are relevant to Fertigllobe operations and included in climate-related risk & opportunity assessment. Current and increasing regulations/policies, e.g. CBAM, and other potential carbon taxation mechanisms may impact our operations. From 2026, CBAM imposes a charge on embedded carbon emissions (scope1 and 2) of certain imports (incl. Fertilizers), equal to the charge on domestic goods under the 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. As per the 2030 Net-Zero Scenario (NZE), the risk is related to cost inflation across operations and exports. Increased regulatory compliance costs and exposure to CBAM in advanced economies puts Fertigllobe at risk of losing market shares in those geographies if it can't provide alternative certified low-carbon volumes. On the other hand, 2030 STEPS scenario forecasts a moderate cost of the risk given the diversity of Fertigllobe export markets (beyond advanced economies). Fertigllobe can delay investment in lower-carbon tech, but will face increased cost of goods sold, especially in exports to CBAM regions like the EU.

(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

☒ Medium-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

The impact is additional costs- in terms of CBAM levies - deriving from the EU CBAM Regulation, estimated \$60-110M USD per year in the worst-case scenario (with FG absorbing all the costs). The opex increase will have a direct impact on the EBITDA.

(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)

300000000

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

550000000

(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, estimated \$60-110M USD per year. The numbers reflect the 5 years cumulative values. The calculation considers: - the quantity of products currently exported to Europe; - our carbon footprint, compared to the EU ETS free allowances; - the forecast of 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

27500000

(3.1.1.28) Explanation of cost calculation

We currently respond to this risk by increasing our energy efficiency via production assets optimization, including efficiency and emissions reduction projects. The figure represents the spend in FY25 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:

☒ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☒ Lack of mature certification and sustainability standards

(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

- ☒ Algeria
- ☒ Egypt
- ☒ United Arab Emirates

(3.1.1.9) Organization-specific description of risk

As 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 and 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:

- ☒ About as likely as not

(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 Renewable Energy Directives have not been clearly defined in emerging economies. There are also risks that are currently preventing the deployment of capital until necessary regulatory confirmations are obtained, if not obtained then current projects will not advance to construction.

(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)

40000000

(3.1.1.25) Explanation of financial effect figure

The financial effect figure represents the negative impact on project cumulative 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 - 25yr project lifetime - Project configuration and renewable energy profile factoring in temporal correlation - as agreed, minimum financial effect will be equal to zero as it means our lower-carbon/ renewable ammonia will be accepted as in line with sustainable products definitions. Lack of globally accepted and harmonized definitions along with the supporting

regulatory ecosystem, may slow down 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 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 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 that this risk primarily relates to our advocacy and market development activities, the budget allocated to stakeholder engagement is not considered material. Please refer to the stakeholder engagement disclosures in Section 4 for further details. To date, Fertiglobe has managed this risk through proactive engagement with leading certification bodies and industry stakeholders. For example, Project Egypt Green became the first project globally to achieve ISCC PLUS certification in 2022, enabling successful deliveries of certified renewable products to customers worldwide. Where feasible, risks have been transferred to downstream off-takers through contractual arrangements, while maintaining a shared responsibility approach for addressing risks associated with an evolving and not yet fully defined regulatory and certification ecosystem. Additional mitigation measures include continuous monitoring of certification requirements, active engagement with standards bodies, regulators and customers, regular updates of lifecycle assessments (LCAs), contractual risk allocation mechanisms, and a phased investment approach until industry standards and market definitions further mature. The main objective is to obtain a regulatory confirmation from DG TAXUD that CBAM will treat project's emissions in line with RFNBO directives and treatment, to be used as a legally evidenced document to mitigate regulatory risks during project lifetime.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk4

(3.1.1.3) Risk types and primary environmental risk driver

Technology

- ☒ Unsuccessful investment in new technologies

(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

- ☒ Algeria
- ☒ Egypt
- ☒ United Arab Emirates

(3.1.1.9) Organization-specific description of risk

The risk relates to investing in immature or unproven technologies, which may result in cost overruns, performance shortfalls, and underutilized assets. It also includes the risk of developing capacity ahead of market demand, leading to low asset utilization and reduced return on investment (ROI).

(3.1.1.11) Primary financial effect of the risk

Select from:

- ☒ Increased capital expenditures

(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:

☒ About as likely as not

(3.1.1.14) Magnitude

Select from:

☒ Medium-low

(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 'wrong bet' in new technology mainly impacts revenue and EBITDA. Fertiglobe approaches low-carbon ammonia growth through a disciplined, demand-led lens, focusing on projects that combine strong fundamentals, credible offtake structures and precise strategic fit. Given evolving regulatory frameworks, uncertain demand ramp up timelines and the capital-intensive nature of low-carbon projects, the Company has deliberately prioritized disciplined sequencing over early-stage scale. The objective is to build a sustainable, long term low-carbon platform without compromising capital discipline or shareholder returns. Low-carbon ammonia growth is part of pillar 4 of Fertiglobe's 2030 growth strategy. This pillar is forecasted to bring a growth of \$ 70-100 M USD by 2030.

(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)

22143024

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

77630837

(3.1.1.25) Explanation of financial effect figure

The financial impact was estimated by comparing projected revenues under the expected business case with a downside scenario in which investments in immature or unproven technologies fail to achieve the anticipated level of market adoption. The assessment evaluates the resulting demand shortfall and quantifies the associated revenue gap relative to the business-as-usual projection. The reported financial effect therefore represents the estimated loss of revenue arising from lower-than-expected customer demand and market uptake of the technology compared to the original business case.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Increase investment in R&D

(3.1.1.27) Cost of response to risk

5000000

(3.1.1.28) Explanation of cost calculation

The cost estimate reflects expenditures incurred on technology evaluation, pilot testing, engineering studies, LCA updates, certification assessments, technical due diligence, regulatory assessments and project development activities undertaken to validate technology maturity and commercial viability prior to major capital commitments. The estimate is based on annual project development and innovation expenditures across Fertiglobe low-carbon growth portfolio.

(3.1.1.29) Description of response

To mitigate the risk of unsuccessful investment in new technologies, Fertiglobe applies a disciplined, stage-gated approach to low-carbon project development under its Grow 2030 strategy. Rather than pursuing large-scale deployment ahead of market readiness, the company prioritizes projects with strong business fundamentals, credible offtake arrangements, supportive regulatory frameworks and attractive economics. Project Harvest, a 1.0 mtpa lower-carbon ammonia facility in Abu Dhabi, remained on schedule in 2025 with construction approximately 75% complete and first commercial operations targeted for 2027. In parallel, Fertiglobe continued advancing the Egypt Green Hydrogen project towards FID, while updating the life cycle assessment (LCA) for Project Harvest to support compliance with target market requirements and customer offtake discussions. To maintain capital discipline and reduce technology and market risks, projects such as Rabdan and Baytown have been rephased until greater regulatory clarity, market demand visibility and robust offtake frameworks are established. Fertiglobe intends to continue using project-specific investment gates linked to commercial, regulatory and technical readiness criteria to support informed capital allocation decisions and reduce the risk of underperforming investments.

[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:

☒ OPEX

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

60000000

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

Select from:

☒ 11-20%

(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

Risk Identifier 1 (Carbon Pricing Mechanisms): This value reflects the yearly carbon pricing in the worst case scenario, assuming FG will absorb all the costs, divided per total 2025 Opex

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)

442000000

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

Select from:

☒ 11-20%

(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

The revenue metric is impacted by Risk Identifier 2 (Declining demand for conventional fertilizers), Risk Identifier 3 (Lack of mature certification and sustainability standards.) Risk Identifier 4 (Unsuccessful investment in new technologies) For Risk Identifier n.2: although it is deemed unlikely to happen, as such no CAPEX has been invested in 2025, the potential vulnerable revenue reflects are estimated as 15% decrease in sales of conventional fertilizers (max) under the NZE (15%) Ref. Risk identifier n.3: Lack of mature certification and sustainability standards and risk n. 4 Unsuccessful investments in new technologies: the amount of financial metric vulnerable is estimated by comparing projected revenues under the expected business case with a downside scenario in which investments fail to achieve the anticipated level of market adoption, resulting in a drop of our sales and longer time period to reach the break-even of our new products. The financial figure represents the ratio between the projected missed revenue per year pertaining to each risk (numerator) over the total Revenue of Fertigllobe for 2025 (denominator), equal to 2,827,400,000 USD.

[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: ☒ 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?

Fertiglobe incorporates both existing and emerging regulatory requirements into its enterprise risk and opportunity assessments. Maintaining compliance with applicable laws and regulations across all jurisdictions is fundamental to preserving our license to operate. To support this, all employees are subject to our Compliance Framework, which continues to be strengthened and embedded throughout the organization. We continuously track regulatory, political, and economic developments that may affect our business and maintain constructive engagement with government authorities in the countries where we operate. This approach supports our ambition to act as a local stakeholder within our key markets and is further reinforced through strategic partnerships with sovereign-backed entities. In parallel, our Sustainability and Legal teams regularly assess legislative developments and review business practices to provide reasonable assurance that Fertiglobe remains aligned with applicable regulatory requirements. Management has also developed contingency plans to address potential adverse developments and unforeseen events. Responsibility for compliance with ESG-related regulations rests primarily with the relevant business functions, in line with Fertiglobe's ESG Governance Framework approved by the CEO. As an example, although CBAM is currently limited to reporting obligations and will only begin imposing financial liabilities on embedded emissions from 2026, Fertiglobe has already established a robust governance framework to manage both present and future requirements. A dedicated CBAM Preparedness and Response Taskforce, led by the Sustainability team and comprising representatives from Commercial, Manufacturing, Finance, and Tax, has been established to ensure cross-functional coordination, preparedness, consistency, and alignment across business perspectives. Regular monthly meetings are held to keep the relevant functions informed of CBAM reporting activities, regulatory developments, and implementation requirements. From an operational perspective, Fertiglobe has developed and implemented a methodology for calculating embedded emissions in accordance with CBAM requirements from the exporter perspective, while also ensuring that CBAM declarations are submitted by the relevant customs representatives acting on behalf of importers. In addition, the company is finalizing formal written procedures covering monitoring methodologies, risk management measures, and control frameworks, while actively participating in verification exercises to evaluate readiness for future CBAM compliance obligations and associated financial impacts.

(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: ☒ Yes, we have identified opportunities, and some/all are being realized
Water	Select from: ☒ 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:

☒ Opp3

(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

☒ Egypt

☒ United Arab Emirates

(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, alignment with a sustainable approach as the products helps reducing NOx and CO₂ emissions, and de-commoditizing the portfolio. In parallel, we evaluated DEF demand in the UAE, projected to grow by 2030 with a 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

We expect increase in EBITDA of \$75-100 million USD over the medium term. This value equals to about 10% of 2025 EBITDA (\$1,020 million USD).

(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)

75000000

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

100000000

(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 and regulations). DEF has Future upside potential in marine and rail, increases emissions reductions of Nox by 90% and it is compliant with Euro IV Emissions Standards. Also the UAE is updating its regulations regarding the usage of DEF to align with international standards, so DEF is prospected to have a 25% CAGR by 2030 in the domestic market, achieving more than \$15 million annual EBITDA by 2030. With limited CapEx requirements and strong underlying market growth of around 4% CAGR, AGU offers an attractive, higher-value revenue stream with an EBITDA ambition exceeding \$7 million annually by 2030. Together, DEF and AGU provide the opportunity of EBITDA increase of minimum \$22 million USD annually by 2030.

(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, equipment, 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.

Water

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp2

(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

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

☒ All river basins within selected countries/areas

(3.6.1.8) Organization specific description

Several MIP initiatives have also significant impacts on water in terms of efficiency and consumption. In 2025, Fertiglobe's Manufacturing Improvement Plan (MIP) delivered substantive operational, environmental and financial benefits by improving reliability, debottlenecking capacity and reducing energy/water intensity across the portfolio. The opportunity achieved via the MIP is increasing efficiency of production processes, in terms of costs, and also energy and water efficiency.

(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:

☒ 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

Saving in costs for water withdrawal on an annual basis.

(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)

15000000

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

16000000

(3.6.1.23) Explanation of financial effect figures

Water cost savings for 2025 compared to 2024 have been estimated at approximately USD 3 million. This estimate considers the cost reduction in water intake between 2024 and 2025 and quantifies it using the Group average water cost (max) and actual costs (min). The same annual savings have then been extrapolated through to 2030, assuming that the level of water cost savings remains constant over the medium-term timeframe. The figure represents the most substantial opportunity for water related topics, however it is below our Group threshold definitions for substantial risks/opportunities.

(3.6.1.24) Cost to realize opportunity

9900000

(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. With total Capex until 2030 being USD 9.9M, 1.2 M have been allocated in 2025 for water management and enhancements projects inc. water recovery and reuse, and improvements that reduce water losses and strengthen system reliability.

(3.6.1.26) Strategy to realize opportunity

MIP is included in Fertiglobe 2030 Grow Strategy. It focuses on enhancing operational reliability through capital projects and modernizing practices that minimize water consumption, with the goal of transitioning making water consumption more efficient.

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

Operational excellence remains the foundation of Fertiglobe's business model and a key source of its competitive advantage. Via its Manufacturing Improvement Program (MIP) Fertiglobe is to target higher utilization rates, lower energy intensity and improved asset reliability across all sites. By year-end 2025, approximately 46% of identified MIP actions had been implemented.

(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

(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:

☒ 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

Overall, the Manufacturing Improvement Plan (MIP) is targeting to reach \$110–120 million of incremental EBITDA by 2028

(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)

110000000

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

120000000

(3.6.1.23) Explanation of financial effect figures

Via its Manufacturing Improvement Program (MIP) Fertigllobe is targeting higher utilization rates, lower energy intensity and improved asset reliability across all sites, targeting to reach \$110–120 million of incremental EBITDA by 2030. These improvements are supported by better turnaround planning, process optimization, debottlenecking and reliability enhancement initiatives.

(3.6.1.24) Cost to realize opportunity

91000000

(3.6.1.25) Explanation of cost calculation

The value represents the minimum cumulative MIP CAPEX of approximately \$91M planned from FY2024 to FY2027. The MIP CAPEX estimated as per our Capital Market Day slides ranges from a minimum of \$91M to \$121 M. In 2025, approximately \$27.5 M were spent on these regards. Collectively, these investments have strengthened reliability, debottlenecked capacity, optimized costs, and improved production, energy and water efficiency across Fertigllobe's portfolio. Benefits realized in 2025 from current and prior-year CAPEX included greater power self-sufficiency and fewer grid-related shutdowns at Sorfert; turnaround, debottlenecking and utility improvements supporting 107% of previous MPC and record daily urea production at EFC; reduced production losses and increased water recovery through Fertil plant synergies; and stronger monitoring, predictive maintenance, process stability and energy efficiency through digital operator rounds, AI-based anomaly detection and advanced process control. At Group level, own-produced sales volumes increased 3% year on year, with record production in Algeria and EFC2, while ammonia energy intensity improved to 37.5 GJ/t from 37.6 GJ/t in 2024, Scope 2 emissions declined to 0.10 MtCO₂e from 0.14 MtCO₂e, freshwater withdrawal remained zero, and water consumption was approximately 25 million m³, supported by ongoing optimization initiatives.

(3.6.1.26) Strategy to realize opportunity

MIP is included in Fertigllobe 2030 Grow Strategy. It 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.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp4

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☒ Development of new products or services through R&D and innovation

(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

☒ Egypt

☒ United Arab Emirates

(3.6.1.8) Organization specific description

Progressively substitute conventional production with low carbon products while positioning Fertiglobe products as alternatives (i.e. carbon-free marine fuel, hydrogen storage for clean-energy systems) and ensuring these alternative end uses do not have environmental knock-on impacts. The opportunity was assessed both against the NZE and STEPS scenario, focusing on 2030 and 2050. Here, the results are for the 2030 timelines.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Increased revenues through access to new and emerging markets

(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:

☒ More likely than not (50–100%)

(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 (per ton) due to product sales expansion and premium prices of lower carbon ammonia (e.g. used as Carbon-free marine fuel and for hydrogen storage for clean energy systems)

(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)

70000000

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

100000000

(3.6.1.23) Explanation of financial effect figures

The values represent the Fertiglobe opportunity to increase its EBITDA, according to the NZE and STEPS scenarios. When it comes to the NZE scenario, IEA shows rapid scale-up of low-emissions hydrogen and hydrogen-based fuels with inter-regional trade rising sharply (NZE: >70 Mt H₂-eq by 2050; export-oriented projects could reach ~16 Mt H₂-eq by 2030). NZE also requires alternative fuels (incl. ammonia) to grow in shipping and power; thus, the estimation was done considering an early commercialization with +75% vs BAU by 2030. In terms of STEPS scenarios, we used references from the IEA WEO 2022 hydrogen chapter, which state that low-carbon hydrogen/ammonia projects advance but remain limited to pilots and estimated that by 2030, only small capacity would be added to total production (~30% vs BAU).

(3.6.1.24) Cost to realize opportunity

70000000

(3.6.1.25) Explanation of cost calculation

The cost estimate represents Fertiglobe's remaining investment required as of year-end 2025 to realize the commercial opportunity associated with lower-carbon ammonia production. The amount primarily reflects the remaining capital expenditure required to complete project Harvest that is 75% complete as of end of 2025 together with associated project execution, commissioning and market readiness activities. Historical expenditures incurred prior to 2025 are excluded.

(3.6.1.26) Strategy to realize opportunity

Fertiglobe approaches lower-carbon ammonia growth through a disciplined, demand-led lens, focusing on projects that combine strong fundamentals, credible offtake structures and precise strategic fit. Given evolving regulatory frameworks, uncertain demand ramp up timelines and the capital-intensive nature of lower-carbon projects, the Company has deliberately prioritized disciplined sequencing over early-stage scale. The objective is to build a sustainable, long term lower-carbon platform without compromising capital discipline or shareholder returns.

[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)

103000000

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

Select from:

☒ 51-60%

(3.6.2.4) Explanation of financial figures

The financial figure represents the ratio between the CAPEX incurred during 2025 (rounded) for all the Climate change opportunities (MIP production efficiencies, low carbon projects, and for the development of new products AGU/DEF) (numerator) over the total CAPEX of Fertiglobe for 2025 (denominator), equal to 191,300,000USD.

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)

1200000

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

Select from:

☒ Less than 1%

(3.6.2.4) Explanation of financial figures

The financial figure represents the ratio between the CAPEX incurred for MIP water projects (e.g. water recovery and reuse, improvements that reduce water losses and strengthen system reliability) over the total CAPEX of Fertiglobe for 2025 (denominator), equal to 191,300,000USD. This value is linked to the only water related opportunity in question 3.6.1.

[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

☒ 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	<i>Select from:</i> ☒ Yes
Water	<i>Select from:</i> ☒ Yes
Biodiversity	<i>Select from:</i> ☒ 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

☒ Board chair

(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 the assessment process for dependencies, impacts, risks, and opportunities
- ☒ 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

(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 Fertigllobe'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. Throughout 2025, the Board focused on Fertigllobe environmental and sustainability agenda, including the development of lower-carbon ammonia and green hydrogen projects (Harvest, Egypt Green), expansion of sustainable products such as DEF and AGU, CBAM-related initiatives, water stewardship activities, decarbonization opportunities, and continuous improvements in HSE performance and environmental management systems. 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 Executive Committee is informed of key sustainability initiatives, policies, and targets. The Board has tasked Fertigllobe's leadership team with the management of sustainability, supported by the Sustainability Steering Committee (SteerCo), which is co-chaired by the CEO and the CCGO, 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

- ☒ Board chair

(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 major capital expenditures |
| ☒ Overseeing the setting of corporate targets | ☒ Monitoring the implementation of the business strategy |
| ☒ Monitoring progress towards corporate targets | ☒ Overseeing reporting, audit, and verification processes |
| ☒ Approving corporate policies and/or commitments | ☒ Monitoring supplier compliance with organizational requirements |
| ☒ Reviewing and guiding innovation/R&D priorities | ☒ 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 Fertigllobe'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. Throughout 2025, the Board focused on Fertigllobe environmental and sustainability agenda, including the development of lower-carbon ammonia and green hydrogen projects (Harvest, Egypt Green), expansion of sustainable products such as DEF and AGU, CBAM-related initiatives, water stewardship activities, decarbonization opportunities, and continuous improvements in HSE performance and environmental management systems. 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 Executive Committee is informed of key sustainability initiatives, policies, and targets. The Board has tasked Fertigllobe's leadership team with the management of sustainability, supported by the Sustainability Steering Committee (SteerCo), which is co-chaired by the CEO and the CCGO, 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 Fertigllobe'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

- ☒ Board chair

(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. Throughout 2025, the Board focused on Fertiglobe environmental and sustainability agenda, including the development of lower-carbon ammonia and green hydrogen projects (Harvest, Egypt Green), expansion of sustainable products such as DEF and AGU, CBAM-related initiatives, water stewardship activities, decarbonization opportunities, and continuous improvements in HSE performance and environmental management systems. 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 Executive Committee is 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 CCGO, 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: ☒ Yes
Water	Select from: ☒ Yes
Biodiversity	Select from: ☒ 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 Chief Executive Officer (CEO)

(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, CCGO, 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 CCGO, 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, CCGO 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 Chief Executive Officer (CEO)

(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, Fertigllobe 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, CCGO, 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 CCGO 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, Fertigllobe's CEO, CCGO 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 Chief Executive Officer (CEO)

(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, Fertigllobe 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, CCGO, 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 CCGO 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, Fertigllobe's CEO, CCGO 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, CCGO & 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, CCGO & 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, CCGO & 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 CCGO'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, CCGO & 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 CCGO'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

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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

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

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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

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

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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, CCGO & 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 CCGO'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: ☒ 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) - Hydrogen Council - Gulf Petrochemicals and Chemicals Association (GPCA)

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

UNGC: As a participant in the United Nations Global Compact (UNGC), Fertiglobe is committed to integrating the UN Ten Principles into its business strategy, culture, and daily operations while contributing to the Sustainable Development Goals (SDGs). To support this commitment, Fertiglobe actively participates in industry initiatives, knowledge-sharing platforms, and collaborative programs that advance sustainability and climate action. IFA (International Fertilizer Association): In 2024, Fertiglobe became a leading member of the IFA project "Enhanced Efficiency Fertilizers to Reduce Scope 3 Emissions Associated with Fertilizer Use – An Industry Program for GHG Reduction." The initiative aims to develop a scientifically robust methodology, supported by monitoring, reporting and verification (MRV) processes, to quantify emissions reductions achieved through the use of nitrification and urease inhibitors. Fertiglobe also contributed to the 2024 IFA Global Report, which provides insights into industry-wide emissions trends, benchmark performance, and progress toward sustainable fertilizer production. GPCA (Gulf Petrochemicals and Chemicals Association): As a member of GPCA, Fertiglobe participates in advocacy, networking, and thought leadership initiatives that promote collaboration and knowledge sharing across the petrochemicals sector. In 2023, Fertiglobe participated in a sustainability workshop focused on climate action within the global and GCC petrochemical industries, helping to advance a common understanding of emissions reduction targets and strengthen collective industry commitments to sustainability. Hydrogen Council: Fertiglobe actively participates in the Hydrogen Council, including through its Steering and Advocacy Committees, where it collaborates with industry leaders to support the development of enabling policies, regulatory frameworks, and market mechanisms for lower-carbon hydrogen and ammonia. Through this engagement, Fertiglobe contributes to industry dialogue on accelerating the energy transition and scaling hydrogen solutions globally. Global Climate Leadership: Fertiglobe's CEO, Ahmed El-Hoshy, contributes to global climate and sustainability initiatives as a Steering Member of the Hydrogen Council and a member of the Bloomberg New Economy Climate Technology Coalition, supporting the company's commitment to sustainable growth, innovation, and lower-carbon products and solutions.

[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

Yes

☒ 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 :UN Global Compact

(4.11.4) Attach commitment or position statement

FG_ResponseSummary_UNGC_2026 (1).pdf

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

Select from:

☒ Yes, my organization is registered

(4.11.6) Types of transparency register your organization is registered on

Select all that apply

☒ Mandatory government register

(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

EU Transparency Register. Reg ID: 3213356101884-85

(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 Carbon Border Adjustment Mechanism

(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

☒ Emissions trading schemes

(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 and industry-led advocacy on the EU CBAM. Fertiglobe's participation led to the integration of several updates into the Definitive Phase regulations, which promotes the practical applicability. EU CBAM's financial application begins in 2026.

(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

☒ Responding to consultations

☒ 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

As a leading producer of fertilizers and fuels imported into the EU, such carbon pricing standards are material to Fertiglobe's current and future plans.

(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 (FEI)

(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)

(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 :International Fertilizer Association (IFA)

(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:

☒ No, we have not evaluated

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 :Arab Fertilizer Association (AFA)

(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.

(4.11.2.9) 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 4

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via other intermediary organization or individual

(4.11.2.2) Type of organization or individual

Select from:

☒ Independent consultant

(4.11.2.3) State the organization or position of individual

NOVE (EU Transparency Register ID: 522122412613-18)

(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:

☒ Yes, and they have changed 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 engaged with European Commission officials via NOVE as an intermediary. Please refer to our EU Transparency Register details for more: https://transparency-register.europa.eu/search-register-or-update/organisation-detail_en?id=3213356101884-85. Information on funding figure provided to NOVE is provided in the next column, aligned with EU Transparency Register reporting.

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

25000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Fertiglobe engaged NOVE to carry out advocacy with the European Commission to advocate for practical applicability of the EU CBAM, whose Definitive Phase begins in 2026.

(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

☒ Another global environmental treaty or policy goal, please specify :EU CBAM

[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

(4.12.1.2) Is your publication in line with a standard or framework?

Select from:

☒ Yes

(4.12.1.3) Standard or framework the publication is in line with

Select all that apply

☒ GRI

☒ TCFD

☒ Other, please specify :ADX, SASB

(4.12.1.4) Environmental issues covered in publication

Select all that apply

☒ Climate change

☒ Water

☒ Biodiversity

(4.12.1.5) Status of the publication

Select from:

☒ Complete

(4.12.1.6) Content elements

Select all that apply

☒ Strategy

☒ Governance

☒ Risks & Opportunities

☒ Water-related targets

☒ Dependencies & Impacts

☒ Content of environmental policies

☒ Public policy engagement

☒ Climate-related targets

☒ Water accounting figures

☒ Water pollution indicators

☒ Greenhouse gas emissions figures

(4.12.1.7) Page/section reference

50-63,92,219-226,235-246,263-270

(4.12.1.8) Attach the relevant publication

Fertiglobe-2025-Annual-Report-vF.pdf

[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, and we do not 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

Water-related risks are managed through existing risk management processes, operational monitoring, and site-level water management practices. Based on current assessments, water-related issues have not required the application of dedicated scenario analysis, as existing controls and water sourcing arrangements are considered sufficient to support operational continuity.

[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

(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 influence of the scenario analysis on the selected business processes

Fertiglobe's transition scenario analysis assessed the potential impacts of key physical and transition risks across its operations and identified decarbonization opportunities for each asset in its portfolio. The analysis helped define cost-effective carbon abatement measures to inform the company's sustainability strategy and establish an emissions reduction target, including longer-term abatement potential from strategic options such as selected CCS projects, green hydrogen offtake opportunities, and low-carbon shipping fuels. The scenarios were benchmarked against Science Based Targets and translated into business objectives that define Fertiglobe's sustainability direction. Implementation is being driven through the Manufacturing Improvement Plan, with a focus on operational excellence to enhance

reliability, capital performance, and energy efficiency, alongside the development of lower-carbon initiatives following a transition pathway from grey to blue, green, and circular solutions, leveraging both established and emerging technologies such as CCS. The pace and scale of additional opportunities will depend on market conditions and the evolution of regulatory and financial support mechanisms, including the EU Carbon Border Adjustment Mechanism and government incentives for low-carbon projects.

[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

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

Select from:

☒ Not an immediate strategic priority

(5.2.21) 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

(5.3.3) Primary reason why environmental risks and/or opportunities have not affected your strategy and/or financial planning across all business areas

Select from:

- ☒ Other, please specify :NA given environmental risks and opportunities have affected our strategy and financial planning

(5.3.4) Explain why environmental risks and/or opportunities have not affected your strategy and/or financial planning across all business areas

Not applicable, given environmental risks and opportunities have affected our strategy and financial planning
[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

- ☒ Transition 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

Environmental transition risks have influenced Fertiglobe's Products & Services strategy. Key risks include changing customer demand, evolving lower-carbon ammonia standards and certification requirements, and physical risks such as water stress and heat stress that could affect supply reliability. In response, Fertiglobe is advancing its lower-carbon ammonia strategy under Grow 2030, including Project Harvest and the Egypt Green Hydrogen project, while supporting market adoption through certification, life-cycle assessments, and customer engagement, bringing an incremental EBITDA of 70-100 Million USD. Through the Grow 2030 strategy, Fertiglobe is also focusing on expanding its nitrogen products portfolio, such as DEF, AGU, bringing an incremental EBITDA of 75-100 Million USD. Investment decisions are guided by demand signals, regulatory developments, and offtake visibility to reduce the risk of stranded capital and support long-term growth in lower-carbon products. The environmental risks affecting Fertiglobe strategy are changing customer behavior risks, lack of globally accepted and harmonized risks, as per the list in section 3.1.1 of the questionnaire.

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 opportunity to develop new products or services through R&D and innovation has influenced Fertiglobe's business strategy and has been integrated into Grow 2030 through Pillar 4 (Disciplined Low-Carbon Ammonia Growth). As part of this strategy, Fertiglobe directs R&D and innovation efforts toward the development and commercialization of lower-carbon products, including lower-carbon and renewable ammonia solutions. These activities support the evaluation, testing, and scaling of new technologies and business models, positioning the Company to capture emerging demand associated with the energy transition while strengthening its long-term competitive advantage. The environmental opportunities affecting Fertiglobe strategy in terms of products and services are the ones mentioned in 3.6.1 of the questionnaire (Development of new products or services through R&D and innovation).

Operations

(5.3.1.1) Effect type

Select all that apply

☒ Transition 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

Environmental risks have influenced Fertiglobe's Operations strategy, particularly carbon pricing mechanisms and the risk of unsuccessful investment in new technologies. To address these risks, Fertiglobe has integrated decarbonization, energy-efficiency initiatives, and disciplined capital allocation into its Grow 2030 strategy. Under Grow 2030, Fertiglobe prioritizes lower-carbon ammonia projects with strong economics, as part of pillar 4 of its strategy, Fertiglobe approaches lower-carbon ammonia growth through a disciplined, demand-led lens, focusing on projects that combine strong fundamentals, credible offtake structures and precise strategic fit. Given evolving regulatory frameworks, uncertain demand ramp up timelines and the capital-intensive nature of low-carbon projects, the Company has deliberately prioritized disciplined sequencing over early-stage scale. The objective is to build a sustainable, long term low-carbon platform without compromising capital discipline or shareholder returns. The environmental risks affecting Fertiglobe strategy are Carbon pricing mechanisms risks and unsuccessful investment in new technologies risks, as per the list in section 3.1.1 of the questionnaire.

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

Opportunities related to products and services, including business diversification and the development of new lower-carbon products through innovation, have influenced Fertiglobe's business strategy and been integrated into the Grow 2030 Strategy. Under Pillar 3 (Nitrogen Product Expansion), Fertiglobe is expanding its products and services offering through higher-value nitrogen products such as Automotive Grade Urea (AGU) and Diesel Exhaust Fluid (DEF), reducing reliance on

traditional fertilizer markets and creating more resilient revenue streams. Under Pillar 4 (Disciplined Low-Carbon Ammonia Growth), Fertiglobe is developing new products and services through innovation, including lower-carbon and renewable ammonia projects such as Project Harvest and Egypt Green Hydrogen, positioning the Company to capture emerging demand from the energy transition while strengthening its long-term competitive advantage. The environmental opportunities affecting Fertiglobe strategy in terms of products and services are the ones mentioned in 3.6.1 of the questionnaire. (Ability to diversify business activities, development of new products or services through R&D and innovation).

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

Environmental opportunities related to production and distribution efficiency and business diversification have influenced Fertiglobe's business strategy through the Grow 2030 Strategy. Operationally, the Company is implementing the Manufacturing Improvement Plan (MIP) under Pillar 1 (Operational Excellence) to improve asset reliability, increase utilization rates, enhance energy efficiency, and optimize production and distribution costs. In parallel, under Pillar 3 (Nitrogen Product Expansion), Fertiglobe is expanding into higher-value nitrogen products such as Automotive Grade Urea (AGU) and Diesel Exhaust Fluid (DEF), reducing reliance on traditional fertilizer markets and broadening its product offering. The environmental opportunities affecting Fertiglobe strategy are Increased efficiency of production and/or distribution processes and the opportunities linked to the ability to diversify business activities as per the list in section 3.6.1 of the questionnaire
[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

☒ Revenues

☒ Assets

(5.3.2.2) Effect type

Select all that apply

☒ Transition 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

Environmental risks are incorporated into Fertiglobe's financial planning through investments designed to protect and enhance future revenues and maintain the competitiveness of its asset base. Under the Grow 2030 Strategy, Fertiglobe has identified an estimated \$340-420 million annual EBITDA uplift by 2030, supported by initiatives across four strategic pillars. To address risks associated with changing customer behaviour, the Customer Proximity pillar is expected to contribute approximately \$30-45 million EBITDA uplift by strengthening customer relationships, responding to evolving sustainability expectations, supporting product certifications, and maintaining market access. Financial planning therefore includes investments in customer engagement, sustainability disclosures, and commercial initiatives that support future revenues. To address evolving sustainability regulations and the lack of globally accepted and harmonized sustainability definitions, Fertiglobe invests in ESG governance, reporting capabilities, assurance activities, and regulatory monitoring to protect revenues and market access across jurisdictions. In addition, the Disciplined Low Carbon Ammonia Growth pillar, expected to contribute \$70-100 million EBITDA uplift, supports investments in low-carbon ammonia, renewable hydrogen, and carbon capture technologies, helping maintain asset competitiveness and create new revenue opportunities in emerging low-carbon markets. The environmental risks affecting Fertiglobe strategy are changing customer behavior risks, lack of globally accepted and harmonized risks, as per the list in section 3.1.1 of the questionnaire.

Row 2

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☒ Revenues

☒ Capital expenditures

(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

The opportunity to develop new products and services through R&D and innovation is addressed under Pillar 4 (Disciplined Low-Carbon Ammonia Growth). Capital expenditures are allocated to the development of low-carbon and renewable ammonia projects and related infrastructure, including initiatives such as Project Harvest and Egypt Green Hydrogen. These investments are intended to create new revenue streams linked to the growing demand for low-carbon products, strengthen Fertiglobe's position in emerging energy transition markets, and support long-term growth in operating profits and EBITDA. The environmental opportunities affecting Fertiglobe financial planning in terms of capex, revenues and operating profits are the ones mentioned in 3.6.1 of the questionnaire. (Development of new products or services through R&D and innovation).

Row 3

(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

☒ Transition 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. On the other hand, for what concerns our investments in new technology, the financial planning indirect costs may be impacted in case a project requires further investments or is delayed. 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 and to mitigate any risks related to investments in new technologies. The environmental risks affecting Fertiglobe strategy are Carbon pricing mechanisms risks and unsuccessful investment in new technologies risks, as per the list in section 3.1.1 of the questionnaire.

Row 4

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☒ Revenues

☒ Capital expenditures

(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

The opportunity to diversify business activities and develop new products and services through R&D and innovation have been incorporated into Fertigllobe's financial planning through the Grow 2030 Strategy. Under Pillar 3 (Nitrogen Product Expansion), capital expenditures are directed toward production capabilities, infrastructure, and commercialization activities for higher-value products such as Automotive Grade Urea (AGU) and Diesel Exhaust Fluid (DEF). These investments are expected to support revenue growth through access to new markets and customer segments, while increasing operating profits through higher-margin products and a more diversified earnings base. The opportunity to develop new products and services through R&D and innovation is addressed under Pillar 4 (Disciplined Low-Carbon Ammonia Growth). Capital expenditures are allocated to the development of low-carbon and renewable ammonia projects and related infrastructure, including initiatives such as Project Harvest and Egypt Green Hydrogen. These investments are intended to create new revenue streams linked to the growing demand for low-carbon products, strengthen Fertigllobe's position in emerging energy transition markets, and support long-term growth in operating profits and EBITDA. The environmental opportunities affecting Fertigllobe financial planning in terms of capex, revenues and operating profits are the ones mentioned in 3.6.1 of the questionnaire. (Ability to diversify business activities, development of new products or services through R&D and innovation)..

Row 5

(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

Financial planning has also been shaped by these opportunities, which have been integrated into Fertigllobe's Grow 2030 Strategy and reflected across its strategic pillars. Under Pillar 1 (Operational Excellence), investments are directed toward initiatives that improve asset reliability, increase utilization rates, enhance energy

efficiency, and optimize production and distribution processes, reducing direct operating costs and supporting sustained EBITDA growth. Under Pillar 3 (Nitrogen Product Expansion), investments in assets, production capabilities, and commercialization activities for higher-value products such as AGU and DEF support portfolio diversification, reduce exposure to traditional fertilizer market cyclicalities, and create new revenue streams with higher margins. Together, these initiatives contribute to lower cost structures, improved asset performance, and long-term EBITDA growth. The environmental opportunities affecting Fertiglobe strategy are Increased efficiency of production and/or distribution processes and the opportunities linked to the ability to diversify business activities as per the list in section 3.6.1 of the questionnaire.

[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: ☒ Yes	Select all that apply ☒ A sustainable finance taxonomy ☒ Other methodology or framework	Select from: ☒ 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 adaptation

(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 2030 (%)

0

(5.4.1.9) Percentage share of selected financial metric planned to align in 2035 (%)

0

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

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

70.77

(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 2025, 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 2,827,400,000) deriving from our ammonia production. Given our taxonomy eligible activities do not meet all substantial contribution, DNSH and MS criteria yet, we have not identified Taxonomy-aligned activities in FY 2025. 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 adaptation

(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 2030 (%)

0

(5.4.1.9) Percentage share of selected financial metric planned to align in 2035 (%)

0

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

14.86

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

85.14

(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 CapEx KPIs. These activities could be placed under multiple objectives. For FY 2025, 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 2025 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 of EU Taxonomy includes: Additions to property, plant and equipment Additions to intangible assets and additions to right-of-use assets, for a total of USD284,700,000 (denominator), while the portion of eligible capex is equal to USD 42,307,609. 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 adaptation

(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 2030 (%)

0

(5.4.1.9) Percentage share of selected financial metric planned to align in 2035 (%)

0

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

0.16

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

99.84

(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 2025, 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 2025 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 Fertiglabe 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)

826589214

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

29.23

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

42307609

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

14.86

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

57583

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

0.16

(5.4.2.24) 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 finance team. Our 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 2025, 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 2,827,400,000) deriving from our ammonia production. The Taxonomy-eligible portion of CapEx is based on actual production of goods linked to eligible activity 3.15 – Manufacture of anhydrous ammonia. The total CapEx used as a denominator under the EU Taxonomy includes: Investments in property, plant, equipment and intangible assets and right-of-use assets (additions and remeasurements), for a total of USD 284,700,000. The OpEx KPI is calculated as the proportion of operating expenditure associated with EU Taxonomy-eligible and Taxonomy-aligned economic activities (numerator) relative to total direct non-capitalised costs related to short-term leases, maintenance and repair, and other direct expenditures required for the day-to-day servicing of property, plant and equipment, whether performed by Fertigllobe or by outsourced third parties (denominator). The total denominator equals USD 35,244,310.

(5.4.2.25) Substantial contribution criteria met

Select from:

☒ No

(5.4.2.26) 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 2025, 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.

(5.4.2.27) Do no significant harm requirements met

Select from:

☒ No

(5.4.2.28) 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.

(5.4.2.29) 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

(5.4.3.4) Explain why you will not be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

We may consider it in the next reporting cycles.

[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

Fertiglobe is progressing a portfolio of lower-carbon ammonia projects through a disciplined, demand-led approach, as per pillar 3 of the business strategy Grow 2030. During 2025, Fertiglobe advanced its lower-carbon ammonia strategy also via investments in R&D, with particular reference to: - Project Harvest, 1-mtpa lower-carbon ammonia facility in the UAE, remained on schedule for 2027 start-up, with construction started in Q3 2024 and progressing to around 75% completion. Total project CapEx is competitive at less than \$500 million, with investments focused on building a back-end ammonia plant only, leveraging existing infrastructure and over the fence feedstock. The project leverages ADNOC's infrastructure, feedstock and logistics advantages and is supported by offtake partners, GS Energy and Mitsui&Co.(Ltd).. It designed to produce ammonia with up to 50% lower carbon intensity compared to conventional routes, with a focus on exporting to Asia and Europe. In 2025, the update of the LCA for project Harvest demonstrates lower carbon compliance in target markets and support commercial engagements to secure offtakes. - Egypt Green, Fertiglobe's flagship renewable ammonia project based on renewable energy sources, the first integrated green hydrogen facility in Africa. The 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. The objective is to establish a hydrogen production plant based on water-electrolysis technology powered by renewable electricity. When fully developed, the project will consist of 100 MW capacity of electrolyzers powered by +250 MW of solar and wind energy plants. At full scale, the facility will deliver up to approximately 13,000 tons of renewable hydrogen as feedstock for the production of up to 74,000 tons of renewable ammonia per year in Fertiglobe's existing ammonia plants, resulting in a carbon intensity footprint drastically lower than conventional production (70% lower CI relative to conventional grey ammonia). Fertiglobe received the ISCC PLUS certification for renewable ammonia and, was awarded winner of the H2Global pilot auction for supply of renewable ammonia, for a contract value of up to €397 million, securing commercial validation through long-term offtake agreements.

[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

5

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

4000000

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

1

(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 lower-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 lower-carbon and renewable products through our decarbonization initiatives to reduce downstream emissions in terms of: Food, feedstocks and fuels. Food: lower-carbon and renewable nitrogen fertilizers using lower-carbon and renewable hydrogen as feedstocks; Feedstocks: Lower-carbon industrial chemicals allowing customers to decarbonize a wide range of products in the chemical value chain; Fuels: Lower-carbon 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 lower-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, lower-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 2

(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:

☒ Large scale commercial deployment

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

4

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

64000000

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

14

(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 lower-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 lower-carbon and renewable products through our decarbonization initiatives to reduce downstream emissions in terms of: Food, feedstocks and fuels. Food: lower-carbon and renewable nitrogen fertilizers using lower-carbon and renewable hydrogen as feedstocks; Feedstocks: Lower-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 lower-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, lower-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)

-42.7

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

-3.7

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

0.2

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

-5.1

(5.9.5) Please explain

Capex As 2025, the major water-loss reduction initiatives implemented across Fertigllobe's Operating Companies have been successfully completed and transitioned into the operational phase primarily during 2023 and 2024. Consequently, water-related capital expenditure has reduced significantly compared to prior years,

reflecting the completion of key investment. Looking ahead, Direct water sustainability spend declines between FY2025 to FY2026. This reflects lower near-term funding after FY2025 project activity. Opex Operating expenditure is expected to remain broadly stable over the medium term. Efficiency gains realized from the completed projects are expected to support cost control; however, these benefits may be partially offset by inflationary pressures and increases in chemical consumption and maintenance requirements associated with ongoing operations.
[Fixed row]

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

Carbon

(5.10.1) Use of internal pricing for this environmental externality

Select from:

☒ No, and we do not plan to in the next two years

(5.10.2) Primary reason for not pricing this environmental externality

Select from:

☒ Not an immediate strategic priority

(5.10.3) Explain why your organization does not price this environmental externality

We plan to have an environmental price on externalities in the next 2 years.

Water

(5.10.1) Use of internal pricing for this environmental externality

Select from:

☒ No, and we do not plan to in the next two years

(5.10.2) Primary reason for not pricing this environmental externality

Select from:

☒ Not an immediate strategic priority

(5.10.3) Explain why your organization does not price this environmental externality

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. Water availability and efficiency are important considerations in investment and operational decision-making, particularly in water-stressed regions.

Other

(5.10.1) Use of internal pricing for this environmental externality

Select from:

☒ No, and we do not plan to in the next two years

[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: ☒ Yes	Select all that apply ☒ Climate change ☒ Water
Customers	Select from: ☒ Yes	Select all that apply ☒ Climate change
Investors and shareholders	Select from: ☒ Yes	Select all that apply ☒ Climate change

	Engaging with this stakeholder on environmental issues	Environmental issues covered
		☒ Water
Other value chain stakeholders	<i>Select from:</i> ☒ Yes	<i>Select all that apply</i> ☒ Climate change ☒ 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	<i>Select from:</i> ☒ 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	<i>Select from:</i> ☒ 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

Fertiglobe has initiated a sustainable procurement program to integrate environmental, social, and governance (ESG) considerations into its procurement activities. Guided by the principles of ISO 20400 (Sustainable Procurement), the program aims to promote responsible sourcing practices, enhance supply chain resilience, and support long-term value creation. As part of it, where practicable, sustainability considerations will be integrated into sourcing decisions, supplier evaluation processes, and category strategies, in alignment with Fertiglobe's broader sustainability commitments and strategic objectives. Furthermore, Fertiglobe is embedding sustainability requirements into its Procurement governance framework, including the ongoing update of its Group Procurement Policy to formally incorporate ESG and sustainable procurement principles across the procurement lifecycle.

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

Fertiglobe has initiated a sustainable procurement program to integrate environmental, social, and governance (ESG) considerations into its procurement activities. Guided by the principles of ISO 20400 (Sustainable Procurement), the program aims to promote responsible sourcing practices, enhance supply chain resilience, and support long-term value creation. As part of it, where practicable, sustainability considerations will be integrated into sourcing decisions, supplier evaluation processes, and category strategies, in alignment with Fertiglobe's broader sustainability commitments and strategic objectives. Furthermore Fertiglobe is embedding sustainability requirements into its Procurement governance framework, including the ongoing update of its Group Procurement Policy to formally incorporate ESG and sustainable procurement principles across the procurement lifecycle.

[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

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. Fertiglobe has initiated a sustainable procurement program to integrate ESG) considerations into its procurement activities, guided by the principles of ISO 20400.

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. Fertigllobe has initiated a sustainable procurement program to integrate ESG considerations into its procurement activities, guided by the principles of ISO 20400

[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

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

No other supplier engagement

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

☒ No other supplier engagement

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

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 our 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. Technology providers are strategic stakeholders in Fertiglobe's ambition to become a leading producer and supplier of lower-carbon and renewable ammonia. The development of these products requires advanced technologies across the hydrogen, ammonia, carbon management, certification, and

logistics value chains. Fertiglobe engages technology providers to support the development and scaling of projects that contribute to its Grow 2030 strategy, including renewable ammonia initiatives in Egypt and lower-carbon ammonia production in the UAE. Engagement covers technology development, project design, operational optimization, commercialization pathways, and collaboration across the broader ammonia value chain.

(5.11.9.6) Effect of engagement and measures of success

Collaboration with technology providers has enabled Fertiglobe to achieve several industry-leading milestones. In Egypt, Fertiglobe commissioned the pilot phase of a 100 MW green hydrogen plant in Ain Sokhna, supporting the production of renewable ammonia and enabling the shipment of the world's first ISCC PLUS-certified renewable ammonia in 2023. In 2024, Fertiglobe also secured a renewable ammonia offtake award under the H2Global mechanism, demonstrating the commercial viability of these solutions and strengthening market access in Europe. In the UAE, Fertiglobe and its partners commenced construction of Project Harvest, a one-million-tonne-per-annum lower-carbon ammonia facility in TA'ZIZ, which is expected to commence production in 2027 and represents a key component of Fertiglobe's disciplined lower-carbon ammonia growth strategy. Fertiglobe is also expanding collaboration across the ammonia ecosystem through strategic partnerships, including the memorandum of understanding signed with Covestro and TA'ZIZ to explore opportunities across the ammonia value chain. Success is measured through project advancement against key milestones, successful commercialization and offtake agreements, deployment of innovative technologies, certification achievements, and the establishment of strategic partnerships that support Fertiglobe's long-term ambition to scale lower-carbon and renewable ammonia production and contribute to global decarbonization efforts.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☒ Other value chain stakeholder, please specify :Certification bodies & third-party auditors

(5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Share information on environmental initiatives, progress and achievements

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

A pilot Carbon Capture and Storage (CCS) at our Fertil plant shipped to Japan from our Fertil Plant, was certified by TÜV SÜD, marking the world's first certified bulk commercial shipment of CCS-enabled lower-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 renewable 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). Also, in 2025, the update of the LCA for project Harvest began to demonstrate lower carbon compliance in target markets and support commercial engagements to secure offtakes.

[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, an acquisition

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

Wengfu Australia Pty Ltd. (now Fertiglobe Australia Pty Ltd.)

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

In October 2025, Fertiglobe acquired the distribution assets of Wengfu Australia Pty Ltd, followed by the establishment of Fertiglobe Australia Pty Ltd to operate them. Due to the acquisition happening late in the year, Fertiglobe Australia environmental data are not included in the Group's environmental performance figures. As such, the reporting boundary for the 2025 CDP reporting remains unchanged compared with the previous year. Fertiglobe Australia's sustainability data will be considered for inclusion in the 2026 reporting cycle and will be reported only if material based on Fertiglobe Group's established materiality thresholds. In addition, Fertiglobe's office locations are excluded from environmental performance reporting, as their impact is considered negligible relative to the Group's production facilities.

[Fixed row]

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

(7.1.2.1) Change(s) in methodology, boundary, and/or reporting year definition?

Select all that apply

☒ No, but we have discovered significant errors in our previous response(s)

(7.1.2.2) Details of methodology, boundary, and/or reporting year definition change(s)

There was no change in the methodology, boundary or reporting year. There was a non-significant change in the Scope 1 emissions and consequently the Fertigllobe-level carbon intensity from 2.91 to 2.97 (≈2% increase). Despite falling below the 5% significance threshold on an aggregated basis, restatement has been done to maintain full transparency.

[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:

☒ Yes

(7.1.3.2) Scopes recalculated

Select all that apply

☒ Scope 1

(7.1.3.4) Base year emissions recalculation policy, including significance threshold

The Scope 1 and the Fertigllobe-level carbon intensity have been recalculated due to an improvement in data accuracy and correction of historical error. Fertigllobe's recalculation and restatement policy specifies that sustainability information may be needed to be restated due to changes in measurement basis, structural changes in operations or group structure (including acquisitions and divestments), improvement in calculation methodology and data accuracy (including corrections of historical errors), and material changes to non-financial reporting requirements (including conversion factors). A quantitative test applying a 5% significance threshold

is performed and assessed on an aggregated basis. Based on the outcome of this quantitative assessment, Fertiglobe determines whether restatement is required. Significance thresholds are determined in accordance with the Group's materiality assessment methodology and consolidation principles. Any restated sustainability information is explicitly identified throughout the Annual Report for the corresponding year. Please note that the recalculation is not due to the acquisition of Wengfu Australia Pty Ltd., and the establishment of Fertiglobe Australia Pty Ltd., due to the acquisition happening in October 2025 (see 7.1.1).
[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 (MRR) – 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: ☒ We are reporting a Scope 2, location-based figure	Select from: ☒ 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 excluded from your disclosure of climate-related data?

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 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 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 sold 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	8959261		N/A
Past year 1	8813009	12/31/2024	N/A
Past year 2	9006441	12/31/2023	N/A
Past year 3	9055305	12/31/2022	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)

254829

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

101826

(7.7.4) Methodological details

N/A

Past year 1

(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

(7.7.3) End date

12/31/2024

(7.7.4) Methodological details

N/A

Past year 2

(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

12/31/2023

(7.7.4) Methodological details

N/A

Past year 3

(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

12/31/2022

(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)

2860387

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

☒ Other, please specify :Fuel-based method

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

72

(7.8.6) 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 EU RED RFNBO delegated acts or renowned, trusted databases like Ecoinvent were used.

Capital goods

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

49956

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average spend-based method

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

0

(7.8.6) 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 following: - 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; - Industrial Building Construction; - Heavy Duty Truck Manufacturing.

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)

883857

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

☒ Other, please specify :Fuel-based method

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

100

(7.8.6) 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. Emission factors based on leakage are derived from publicly available information (GREET model). Electricity includes emissions from fuel extraction, electricity generation and transport and distribution losses, which are not included in Scope 2. Site specific category 3 electricity emissions are derived from publicly available databases for each local (national) grid (DEFRA/BEIS).

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

258702

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Distance-based method

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

100

(7.8.6) Please explain

This category considers emissions associated to weight-distance for all transportation and logistics paid for by Fertiglobe (both inbound logistics of supplied products to and outbound logistics from Fertiglobe). 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 known origin and destination, and when destination unknown, either the distance to the capital city's port or largest port of the destination country was used. Emission factors from renowned, trusted databases like Ecoinvent 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)

1340

(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

(7.8.6) Please explain

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 latest 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)

6117

(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

(7.8.6) 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)

1316

(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

(7.8.6) 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 is 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 2025. Once Emissions factors were multiplied by the headcount data for the total number of employees for each country, the results were 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)

3390

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

☒ Other, please specify :Spend-based method

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

0

(7.8.6) 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 was drawn up. From this list, leases already included in our scope 1 and 2 emissions were excluded (e.g. plant leases, desalination units, ammonia tank etc.). For calculating emissions related to the remaining active leased assets, 2025 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)

124546

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Other, please specify :Average Distance-based method

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

0

(7.8.6) Please explain

This category considers emissions associated to weight-distance for all transportation and logistics NOT paid for by Fertiglobe (both inbound logistics of supplied products to and outbound logistics from Fertiglobe). For the relevant Fertiglobe entities data was provided on inbound logistics detailing the [ton] of goods being

transported, the mode of transport, and an average trip distance was assumed. Emission factors from renowned, trusted databases like Ecoinvent on kgCO₂e/ton.km were applied based on the mode of transport to calculate associated emissions.

Processing of sold products

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

1020264

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

☒ Other, please specify :Average product method

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

0

(7.8.6) 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 collect reliable data at scale, or potentially reduce or influence these emissions. These may also vary enormously depending on final usage made of our N products. Calculations are done on the basis of sales volumes towards industrial uses. Emission factors are derived from renowned, trusted databases like Ecoinvent.

Use of sold products

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

19225656

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Methodology for direct use phase emissions, please specify

☒ Methodology for indirect use phase emissions, please specify

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

0

(7.8.6) Please explain

Emissions associated to the direct use of product sold by Fertiglobe for nitrogen products, (direct and indirect N2O emissions) associated with 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. 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. CO2 embedded in urea is already reported in Scope 3, and thus not included in the inventory.

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)

553975

(7.8.3) Emissions calculation methodology

Select all that apply

- ☒ Average data method
- ☒ 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

(7.8.6) 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) Reason for this category not being relevant

Select from:

- ☒ Not applicable to our organization's activities

(7.8.6) 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) Reason for this category not being relevant

Select from:

☒ Not applicable to our organization's activities

(7.8.6) 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) Reason for this category not being relevant

Select from:

☒ Emissions estimated to be insignificant

(7.8.6) 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

(7.8.6) Please explain

N/A

Other (downstream)

(7.8.1) Evaluation status

Select from:

☒ Not evaluated

(7.8.6) 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

12/31/2024

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

2129812

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

50948

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

891588

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

423374

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

1095

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

4741

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

1305

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

2086

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

181446

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

358750

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

15567986

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

419587

(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

Categories 13-15 and other upstream & downstream emissions are not evaluated either due to inapplicability or immateriality to business.

Past year 2

(7.8.1.1) End date

12/31/2023

(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

Categories 13-15 and other upstream & downstream emissions are not evaluated either due to inapplicability or immateriality to business.

Past year 3

(7.8.1.1) End date

12/31/2022

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

0

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

0

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

0

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

0

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

0

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

0

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

0

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

0

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

0

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

0

(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

Scope 3 was not reported in 2022. Scope 3 reporting only began in Annual Report 2023.

[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Select from: ☒ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Select from: ☒ Third-party verification or assurance process in place
Scope 3	Select from: ☒ 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-2025-Annual-Report-vF.pdf

(7.9.1.5) Page/section reference

p.263-270. Fertiglobe's Scope 1 emissions have been verified as part of the third party assurance engagement for Annual Report FY25.

(7.9.1.6) Relevant standard

Select all that apply

☒ ISAE3000

☒ 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 market-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 2025 Annual Report vF.pdf

(7.9.2.6) Page/ section reference

p.263-270. Fertiglobe's Scope 2 emissions have been verified as part of the third party assurance engagement for Annual Report FY25.

(7.9.2.7) Relevant standard

Select all that apply

☒ ISAE3000

☒ 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)

108864

(7.10.1.2) Direction of change in emissions

Select from:

☒ Increased

(7.10.1.3) Emissions value (percentage)

1.25

(7.10.1.4) Please explain calculation

Slight increase (1.25%) due to the commissioning of a new boiler and a robust load-shedding system now enables one of the sites to generate 90% of its electricity demand, eliminating unplanned shutdowns caused by external grid instability. This reduces Scope 2 and increases Scope 1.

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

[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:

☒ Market-based

(7.12) Does your organization have significant land sector activities in its operations or value chain?

	Agriculture, forestry or other land sector activities	Indicate if these activities are only related to forest lands and/or non-productive, non-forest lands
	<i>Select from:</i> ☒ Yes, in our upstream/downstream value chain	<i>Select from:</i> ☒ No, these activities include those related to agricultural lands

[Fixed row]

(7.12.1) Which of the following land sector accounting subcategories are relevant to your organization in the reporting year?

Land use change emissions

(7.12.1.3) Scope 3

Select from:

☒ Not relevant, explanation provided

(7.12.1.4) Please explain

Fertiglobe manufactures and sells fertilizer products but does not produce agricultural commodities or manage agricultural land. While fertilizer use may support agricultural production, Fertiglobe cannot meaningfully attribute or quantify downstream land conversion, deforestation, or other land use change emissions to fertilizer sales. Thus, this subcategory is considered not relevant to Fertiglobe Scope 3 inventory.

Land management net biogenic CO2 emissions

(7.12.1.3) Scope 3

Select from:

☒ Not relevant, explanation provided

(7.12.1.4) Please explain

Fertiglobe does not own or manage agricultural or forestry land and cannot meaningfully account for downstream changes in biological carbon stocks associated with crop production. Thus we therefore do not quantify net biogenic CO2 emissions arising from downstream land management activities.

Land management production emissions

(7.12.1.3) Scope 3

Select from:

☒ Relevant, calculated

(7.12.1.4) Please explain

Fertiglobe quantifies downstream emissions associated with the agricultural use of sold ammonia and urea products within Scope 3 Category 11 (Use of Sold Products), including direct and indirect soil N2O emissions resulting from fertilizer application. These emissions are thus considered relevant land management production emissions and are calculated as part of the our Scope 3 inventory. Please note that since Scope 1 is reported based on the EU ETS method, CO2 emissions from urea application is already accounted for within Scope 1.

Biogenic product emissions

(7.12.1.2) Scope 2

Select from:

☒ Not relevant, explanation provided

(7.12.1.3) Scope 3

Select from:

☒ Not relevant, explanation provided

(7.12.1.4) Please explain

Fertiglobe products are primarily ammonia and urea and are not biogenic products as defined by the LSRS. Scope 3 emissions associated with fertilizer application arise from nitrogen transformation processes and urea decomposition rather than oxidation or degradation of biogenic carbon pools. Therefore, this subcategory is considered not relevant.

Land management CO2 removals

(7.12.1.3) Scope 3

Select from:

☒ Not relevant, explanation provided

(7.12.1.4) Please explain

Although crops grown using fertilizers remove CO2 from the atmosphere, Fertigllobe does not produce agricultural commodities, or manage agricultural land, and cannot meaningfully account for downstream land-based carbon removals within its GHG inventory boundary. Thus, this subcategory is not considered relevant.

Land occupation

(7.12.1.3) Scope 3

Select from:

☒ Not relevant, explanation provided

(7.12.1.4) Please explain

Fertigllobe manufactures fertilizer products and cannot quantify or report the agricultural land area occupied by downstream crop production relevant to Fertigllobe's product use. Land occupation associated with cultivation of agricultural commodities is therefore not considered part of the company's GHG accounting boundary.

Land carbon leakage

(7.12.1.3) Scope 3

Select from:

☒ Not evaluated

(7.12.1.4) Please explain

Fertigllobe has not evaluated whether fertilizer sales contribute to indirect market-mediated land expansion or displacement effects that would result in land carbon leakage under the LSRS definition.

Reversals of land management CO2 removals

(7.12.1.3) Scope 3

Select from:
☒ Not relevant, explanation provided

(7.12.1.4) Please explain

Fertiglobe does not account for land management CO2 removals (see above) within its inventory and therefore has no associated reversals of previously reported removals.
[Fixed row]

(7.13) Does your organization choose to account for and report technological CO2 removals or captured CO2 with geologic storage, or have you done so in previous years?

	Technological CO2 removals or captured CO2 with geologic storage in the reporting year	Specify the reason for no technological CO2 removals or captured CO2 with geological storage in the reporting year	Technological CO2 removals or captured CO2 with geologic storage were accounted for and reported in previous years
	Select from: ☒ No, explanation provided	Select from: ☒ No relevant activities identified	Select from: ☒ Yes

[Fixed row]

(7.13.1) Which of the following removals accounting subcategories are relevant to your organization in the reporting year?

Captured biogenic CO2 with geologic storage

(7.13.1.1) Scope 1

Select from:

☒ Not relevant, explanation provided

(7.13.1.3) Scope 3

Select from:

☒ Not relevant, explanation provided

(7.13.1.4) Please explain

No biogenic carbon sources are involved in the processes, thus no biogenic CO2 was stored.

Technological CO2 removals with geologic storage

(7.13.1.1) Scope 1

Select from:

☒ Relevant, not yet calculated

(7.13.1.3) Scope 3

Select from:

☒ Not relevant, explanation provided

(7.13.1.4) Please explain

Piloting of technological CO2 removals with geological storage have been done in previous years, but not in the reporting year.

TCDR-based product CO2 emissions (as gross CO2 fluxes)

(7.13.1.1) Scope 1

Select from:

☒ Relevant, not yet calculated

(7.13.1.2) Scope 2

Select from:

☒ Not relevant, explanation provided

(7.13.1.3) Scope 3

Select from:

☒ Not relevant, explanation provided

(7.13.1.4) Please explain

Product CO₂ (e.g. in urea) are accounted for under Scope 1 per EU ETS method. All current CO₂ in products comes from captured process CO₂, not from CO₂ removals from the atmosphere.

Gross CO₂ emissions from geologic storage

(7.13.1.1) Scope 1

Select from:

☒ Not relevant, explanation provided

(7.13.1.3) Scope 3

Select from:

☒ Not relevant, explanation provided

(7.13.1.4) Please explain

Geological storage has been done in previous years, but not in the reporting year.

Reversals of CO₂ removals with geologic storage

(7.13.1.1) Scope 1

Select from:

☒ Not relevant, explanation provided

(7.13.1.3) Scope 3

Select from:

☒ Not relevant, explanation provided

(7.13.1.4) Please explain

Geological storage have been done in previous years, but not in the reporting year.

[Fixed row]

(7.15) Does your organization break down its Scope 1 and/or Scope 2 emissions by greenhouse gas type?

(7.15.1) Emissions breakdown by greenhouse gas type

Select from:

☒ Yes, both Scope 1 and Scope 2 emissions

[Fixed row]

(7.15.1) Break down your total gross global Scope 1 and Scope 2 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 selected gas)

8952038

(7.15.1.3) Scope 1 emissions (metric tons of CO2e)

8952038

(7.15.1.4) Scope 2 location-based emissions (metric tons of selected gas)

254829

(7.15.1.5) Scope 2 location-based emissions (metric tons of CO2e)

254829

(7.15.1.6) Scope 2 market-based emissions (metric tons of selected gas)

101826

(7.15.1.7) Scope 2 market-based emissions (metric tons of CO2e)

101826

(7.15.1.8) GWP Reference

Select from:

☒ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

☒ CH4

(7.15.1.2) Scope 1 emissions (metric tons of selected gas)

66

(7.15.1.3) Scope 1 emissions (metric tons of CO2e)

(7.15.1.4) Scope 2 location-based emissions (metric tons of selected gas)

0

(7.15.1.5) Scope 2 location-based emissions (metric tons of CO₂e)

0

(7.15.1.6) Scope 2 market-based emissions (metric tons of selected gas)

0

(7.15.1.7) Scope 2 market-based emissions (metric tons of CO₂e)

0

(7.15.1.8) GWP Reference*Select from:*☒ IPCC Sixth Assessment Report (AR6 - 100 year)**Row 3****(7.15.1.1) Greenhouse gas***Select from:*☒ N₂O**(7.15.1.2) Scope 1 emissions (metric tons of selected gas)**

20

(7.15.1.3) Scope 1 emissions (metric tons of CO₂e)

(7.15.1.4) Scope 2 location-based emissions (metric tons of selected gas)

0

(7.15.1.5) Scope 2 location-based emissions (metric tons of CO₂e)

0

(7.15.1.6) Scope 2 market-based emissions (metric tons of selected gas)

0

(7.15.1.7) Scope 2 market-based emissions (metric tons of CO₂e)

0

(7.15.1.8) GWP Reference*Select from:*☒ IPCC Sixth Assessment Report (AR6 - 100 year)[\[Add row\]](#)**(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.**

	Scope 1 emissions (metric tons CO ₂ e)	Scope 2, location-based (metric tons CO ₂ e)	Scope 2, market-based (metric tons CO ₂ e)
Algeria	3317110	42285	42285
Australia	0	0	0

	Scope 1 emissions (metric tons CO2e)	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Egypt	2983302	92899	59541
United Arab Emirates	2658849	119644	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)

1169880

(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)

1813423

(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)

2658849

(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)

3317110

(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	8959261	All activities by Fertiglobe fall under the Chemical sector production activities.

[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	<i>Egyptian Basic Industries Corporation (EBIC)</i>	17768	11388
Row 2	<i>Egyptian Fertilizers Company (EFC)</i>	75131	48153
Row 3	<i>Fertil</i>	119644	0
Row 4	<i>Sorfert</i>	42285	42285

[Add row]

(7.21) Break down your organization's total gross global Scope 2 emissions by sector production activity in metric tons CO2e.

	Scope 2, location-based, metric tons CO2e	Scope 2, market-based (if applicable), metric tons CO2e	Comment
Chemicals production activities	254829	101826	<i>All activities by Fertiglobe fall under the Chemical sector production activities.</i>

[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)

8959261

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

254829

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

101826

(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)

1169880

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

17768

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

11388

(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)

1813423

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

75131

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

48153

(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)

2658849

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

119644

(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)

3317110

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

42285

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

42285

(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

28

(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 generally also considers upstream emissions associated to finished nitrogen products purchased by Fertiglobe for processing and trade, and purchased hydrogen (if any). 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 25% but less than or equal to 30%

(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: ☒ Yes
Consumption of purchased or acquired electricity	Select from: ☒ Yes
Consumption of purchased or acquired heat	Select from: ☒ No
Consumption of purchased or acquired steam	Select from: ☒ No
Consumption of purchased or acquired cooling	Select from: ☒ No
Generation of electricity, heat, steam, or cooling	Select from: ☒ 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

20706427

(7.30.1.5) Total (renewable + non-renewable) MWh

20706427.00

Consumption of purchased or acquired electricity

(7.30.1.2) MWh from renewable sources

397081

(7.30.1.3) MWh from non-renewable sources

169359

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

0

(7.30.1.5) Total (renewable + non-renewable) MWh

566440.00

Total energy consumption

(7.30.1.2) MWh from renewable sources

397081

(7.30.1.3) MWh from non-renewable sources

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

0

(7.30.1.5) Total (renewable + non-renewable) MWh

21272867.00

[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) MWh consumed from renewable sources inside chemical sector boundary**

0

(7.30.3.2) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

20706427

(7.30.3.3) 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

20706427.00

Consumption of purchased or acquired electricity

(7.30.3.1) MWh consumed from renewable sources inside chemical sector boundary

397081

(7.30.3.2) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

169359

(7.30.3.3) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

0

(7.30.3.4) MWh consumed from non-renewable zero or near-zero emission sources 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

566440.00

Total energy consumption

(7.30.3.1) MWh consumed from renewable sources inside chemical sector boundary

397081

(7.30.3.2) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

(7.30.3.3) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

0

(7.30.3.4) MWh consumed from non-renewable zero or near-zero emission sources 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

21272867.00

[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	<i>Select from:</i> ☒ No
Consumption of fuel for the generation of heat	<i>Select from:</i> ☒ No
Consumption of fuel for the generation of steam	<i>Select from:</i> ☒ Yes
Consumption of fuel for the generation of cooling	<i>Select from:</i>

	Indicate whether your organization undertakes this fuel application
	☒ No
Consumption of fuel for co-generation or tri-generation	Select from: ☒ 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) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

Other biomass

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

Coal

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

Oil

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

Gas

(7.30.7.1) Total fuel MWh consumed by the organization

20706427

(7.30.7.3) MWh fuel consumed for self-generation of heat

11630800

(7.30.7.4) MWh fuel consumed for self-generation of steam

9075627

(7.30.7.7) 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) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

Total fuel

(7.30.7.1) Total fuel MWh consumed by the organization

20706427

(7.30.7.3) MWh fuel consumed for self-generation of heat

11630800

(7.30.7.4) MWh fuel consumed for self-generation of steam

9075627

(7.30.7.7) Comment

N/A

[Fixed row]

(7.30.14) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Algeria

(7.30.14.1) Consumption of purchased electricity (MWh)

82929

(7.30.14.2) Consumption of self-generated electricity (MWh)

22449

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

7294468

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

7399846.00

Australia

(7.30.14.1) Consumption of purchased electricity (MWh)

0

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Egypt

(7.30.14.1) Consumption of purchased electricity (MWh)

231150

(7.30.14.2) Consumption of self-generated electricity (MWh)

253548

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

6094358

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

6579056.00

United Arab Emirates

(7.30.14.1) Consumption of purchased electricity (MWh)

252361

(7.30.14.2) Consumption of self-generated electricity (MWh)

403413

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

6891055

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

7546829.00

[Fixed row]

(7.30.15) Provide details on the electricity purchases that were accounted for at a zero or near-zero emission factor in the reporting year.

Row 1**(7.30.15.1) Country/area of electricity consumption***Select from:*☒ Egypt**(7.30.15.2) Sourcing method***Select from:*☒ Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates**(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)**

83002

(7.30.15.6) Energy attribute certificate (EAC) tracking system used*Select from:*☒ I-REC [International]

(7.30.15.14) Comment

FG purchased a total of 83002 MWh via Solar PV I-RECs for Egypt Scope 2 Market-based.

Row 2

(7.30.15.1) Country/area of electricity consumption

Select from:

☒ United Arab Emirates

(7.30.15.2) Sourcing method

Select from:

☒ Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

252361

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:

☒ I-REC [International]

(7.30.15.14) Comment

FG grounded its Scope 2 at UAE to reflect 0 tCO₂e in Market-based emissions via Solar PV I-RECs
[Add 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

1747806

(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

2.71

(7.31.1.5) Heating value of feedstock, MWh per consumption unit

13.33

(7.31.1.6) 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)

3698977

(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)

0.0694

(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)

4323379

(7.39.3) Capacity (metric tons)

5079000

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0.27

(7.39.5) Electricity intensity (MWh per metric ton of product)

0.009

(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

0.003206

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

9061087

(7.45.3) Metric denominator

Select from:

☒ unit total revenue

(7.45.4) Metric denominator: Unit total

2827400000

(7.45.5) Scope 2 figure used

Select from:

☒ Market-based

(7.45.6) % change from previous year

29

(7.45.7) Direction of change

Select from:

☒ Decreased

(7.45.8) Reasons for change

Select all that apply

☒ Change in revenue

☒ Change in physical operating conditions

(7.45.9) Please explain

Prices of urea were generally higher in 2024 compared to 2023, resulting in very higher revenues, and therefore a much lower GHG intensity per unit revenue (tCO₂e/\$). This takes into account the recalculation referred to in 7.1.2 for 2024 Scope 1 data, and the change in physical operating condition referred to in 7.10.1 in 2025.

[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 for no emissions target

Select from:

☒ We are planning to introduce a target in the next two years

(7.53.3.2) Anticipated direction of change in scope 1 emissions

Select from:

☒ Decrease

(7.53.3.3) Anticipated scope 1 emissions change in %

Select from:

☒ 1-10%

(7.53.3.4) Anticipated direction of change in scope 2 emissions

Select from:

☒ Decrease

(7.53.3.5) Anticipated scope 2 emissions change in %

Select from:

☒ 1-10%

(7.53.3.6) Anticipated direction of change in scope 3 emissions

Select from:

☒ Unknown

(7.53.3.8) 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 roughly 10% in this period, equivalent to a 12% 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.

	Emissions reduction initiatives that were active within the reporting year
	Select from: ☒ Yes

[Fixed row]

(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	
To be implemented	0	0
Implementation commenced	31	98873
Implemented	2	153003
Not to be implemented	0	

[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)

153003

(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)

174882

(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 during the reporting period. UAE electricity consumption covered by I-RECs is equivalent to the full purchased electricity consumption of the UAE facilities. Egypt electricity consumption covered by I-RECs is not equivalent to the full purchased electricity consumption at Egyptian facilities.

[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 renewable product, and by governments that are willing to support certain evolving renewable 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 renewable 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 lower-carbon ammonia activities are an integral part of our lower-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 lower-carbon and renewable products through our decarbonization initiatives to reduce downstream emissions in terms of: Food, feedstocks and fuels.Food:lower-carbon and renewable nitrogen fertilizers using lower-carbon and renewable hydrogen as feedstocks;Feedstocks: Lower-carbon industrial chemicals allowing customers to decarbonize a wide range of products in the chemical value chain; Fuels: Lower-carbon 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 lower-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, lower-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 ammonia, please specify :Renewable ammonia

(7.74.1.4) Description of product(s) or service(s)

Fertiglobe is building capacity to produce renewable ammonia through a water electrolysis process to produce renewable hydrogen in its Electrolyser project, followed by the Haber-Bosch 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 per EU Renewable Energy Directive.

(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 Directive 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

1.224

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

The GHG intensity per ton of lower-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 avoided 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

0

[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:

☒ No

(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 yearly in our Annual Report, in line with GRI Standards requirements. In 2025, Fertiglobe Group ESG limited assurance covered KPIs for water withdrawal by plant and by source. All of our sites have ISO 14001, which also includes legal requirement compliances confirmations on environmental management standards.

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 2025, Fertiglobe Group ESG limited assurance covered KPIs for water withdrawal by plant and by source. All of our sites have ISO 14001, which also includes legal requirement compliances confirmations on environmental management standards.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ At least once a month

(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. Analysis are 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. All of our sites have ISO 14001, which also includes legal requirement compliances confirmations on environmental management standards.

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 and in waste water treatment units. Some of our facilities benefit from interconnections with neighboring plants, allowing them to safely recycle water for use in other facilities' production processes. In 2025, Fertiglobe Group ESG limited assurance covered KPIs for water discharge by plant and by destination. All of our sites have ISO 14001, which also includes legal requirement compliances confirmations on environmental management standards.

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 2025, Fertiglobe Group ESG limited assurance covered water discharged KPIs by plant and by destination. All of our sites have ISO 14001, which also includes legal requirement compliances confirmations on environmental management standards.

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. All of our sites have ISO 14001, which also includes legal requirement compliances confirmations on environmental management standards.

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, Solfert, 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

All of our sites have ISO 14001, which also includes legal requirement compliances confirmations on environmental management standards.

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. All of our sites have ISO 14001, which also includes legal requirement compliances confirmations on environmental management standards.

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 2025, Fertiglabe Group ESG limited assurance covered water consumption KPIs by plant and by destination. All of our sites have ISO 14001, which also includes legal requirement compliances confirmations on environmental management standards.

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)

69270

(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

Fertiglobe's water withdrawals are primarily driven by production volumes and process requirements. While no major changes to our production footprint are anticipated, we expect further opportunities to optimize water use through the continued implementation of our Manufacturing Improvement Plan (MIP), which focuses on improving asset reliability, operational efficiency, and resource utilization, including water efficiency, across our operations. In 2025, MIP initiatives continued to deliver water-efficiency benefits by reducing operational disruptions, improving equipment performance, and optimizing utility consumption. Key actions included repairs and optimization of boilers and desalination units, as well as reductions in boiler and cooling tower blowdown rates at our Egyptian facilities. However, at Sorfert (Algeria), the commissioning of a new steam boiler increased water demand for steam generation, resulting in higher site water withdrawals. This was the primary driver of the approximately 17% increase in Fertiglobe's total water withdrawals in 2025, despite reductions in water intake achieved across the Group's other operating companies through efficiency and optimization initiatives. Looking ahead, Fertiglobe will continue to implement MIP initiatives and operational improvement projects aimed at reducing specific water consumption, enhancing water recovery and reuse opportunities, and improving the efficiency and reliability of water-intensive processes across its operations.

Total discharges

(9.2.2.1) Volume (megaliters)

44440

(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 2025, water discharges increased by 33% compared to FY2024. At this time, we expect no significant changes in discharges, as facilities will remain the same. While discharge volumes increased, Fertiglobe continues to implement water efficiency initiatives through its Manufacturing Improvement Plan (MIP), including optimization of cooling systems, desalination units, and boiler operations, to reduce specific water consumption and improve overall resource efficiency.

Total consumption

(9.2.2.1) Volume (megaliters)

24830

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ Lower

(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

Water consumption decreased by 4.1% despite increases in both withdrawals and discharges. This reflects improved water-use efficiency across operations, with a greater proportion of withdrawn water being returned to the environment rather than consumed within production processes. The improvement was driven by ongoing Manufacturing Improvement Plan (MIP) initiatives and operational optimization measures, including enhancements to boiler, cooling, and water-treatment systems. Looking ahead, we do not expect significant changes in absolute water consumption; however, we expect continued improvements in water-use efficiency through ongoing MIP initiatives and operational optimization efforts.

[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)

69270

(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

Identification tool used

☒ WRI Aqueduct

(9.2.4.9) Please explain

Our OpCos are located in areas classified as high or extremely high baseline water stress, including Egypt, the United Arab Emirates, and Algeria. To mitigate pressure on freshwater resources in these locations, our plants in Algeria, Egypt, and the UAE are fully supplied with desalinated seawater or brackish water, representing 100% of water withdrawn at these sites (69,270 ML). Despite operating in water-stressed regions, Fertiglobe reduced its total water consumption by

4.1% in 2025 compared to FY2024. This improvement reflects ongoing water-efficiency initiatives under our Manufacturing Improvement Plan (MIP) thanks to which a greater proportion of withdrawn water was returned to the environment or reused within operations, improving overall water-use efficiency. To assess water stress, we use the Aqueduct Water Risk Atlas developed by the World Resources Institute (WRI). In line with WRI definitions, we consider sites located in areas with high or extremely high baseline water stress to be water-stressed. Aqueduct 4.0 defines such areas as regions where 40% or more of available water resources are withdrawn annually. Looking ahead, we do not expect significant changes in withdrawals from water-stressed areas, as our operational footprint is expected to remain broadly unchanged. However, we anticipate further improvements in water-use efficiency through the continued implementation of MIP initiatives and other operational optimization measures.

[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)

0

(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

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 2025, 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)

50390

(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

In 2025, seawater withdrawals increased due to higher withdrawals at Sorfert following the commissioning of a new boiler. This increase was partially offset by reductions at our other operating companies, reflecting continued efficiency improvements and optimization initiatives. Building on the benefits achieved through MIP projects, including boiler and desalination unit repairs and reductions in boiler and cooling tower blowdowns at EFC and Sorfert, we continue to target lower specific water consumption. Future expansions, capacity increases, or renewable hydrogen projects could increase seawater withdrawals.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters)

7680

(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 2025, our water withdrawals from groundwater were lower than in 2024 by ca. 17% 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:

☒ Not relevant

(9.2.7.5) Please explain

Not applicable. Fertiglobe does not generate produced or entrained water as part of its operations. The company does not undertake mining or extractive activities involving ore or hydrocarbons, and therefore no water is recovered from extracted materials.

Third party sources

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters)

11200

(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 driven by production requirements. As production remained broadly stable, water withdrawals did not change significantly in 2025, varying by approximately 1% compared to FY2024. Looking ahead, we do not expect significant changes in withdrawals, as our operational footprint is expected to remain broadly unchanged. However, future facility expansions or changes to our product portfolio could alter this outlook.

[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)

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. Since 2023, 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 groundwater treated via reverse osmosis since 2022. Fertigllobe 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)

37100

(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 discharge remained about the same, in line with stable production. Variations mainly reflect cooling and operational activities at EFC and Sorfert. In 2024, Fertigllobe discharged 8% of the seawater withdrawn, in 2025 the value increased to 15%. This increase is temporary, until the next turnaround, due to the need to discharge more wastewater condensate from the heat exchanges.

Groundwater

(9.2.8.1) Relevance

Select from:

☒ Relevant

(9.2.8.2) Volume (megaliters)

5650

(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

Groundwater discharge from reverse osmosis remained about the same as 2024. In 2025, water collection to evaporation ponds and discharge quantification improved, resulting in a higher reported figure.

Third-party destinations

(9.2.8.1) Relevance

Select from:

☒ Relevant

(9.2.8.2) Volume (megaliters)

1690

(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

Discharge to third-party destinations remained about the same overall. The 2025 variation reflects temporary wastewater condensate discharge from heat exchangers until the next turnaround.

[Fixed row]

(9.2.9) Indicate the highest level to which your wastewater is treated (either by your organization or a third party) before being discharged to the environment.

Quaternary treatment

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

Not relevant

Tertiary treatment

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

Not relevant

Secondary treatment

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

Not relevant

Primary treatment only

(9.2.9.1) Volume (megaliters)

7340

(9.2.9.2) Comparison of treated volume with previous reporting year

Select from:

☒ About the same

(9.2.9.3) Primary reason for comparison with previous reporting year

Select from:

☒ No/minimal change in business activity

(9.2.9.4) % of discharge volume treated in compliance with local regulatory standards

Select from:

☒ 100

(9.2.9.5) Factors considered in determining appropriate treatment level beyond local regulatory standards

Select all that apply

☒ Other, please specify :KPI Monitoring

(9.2.9.6) Please explain

N/A

No treatment

(9.2.9.1) Volume (megaliters)

37100

(9.2.9.2) Comparison of treated volume with previous reporting year

Select from:

☒ About the same

(9.2.9.3) Primary reason for comparison with previous reporting year

Select from:

☒ No/minimal change in business activity

(9.2.9.4) % of discharge volume treated in compliance with local regulatory standards

Select from:

☒ 100

(9.2.9.6) Please explain

N/A

Unknown

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

*Not relevant
[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)

187.8

(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 substantive 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 substantive 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

29.63

(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)

4720

(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

3610

(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

1110

(9.3.1.21) Total water discharges at this facility (megaliters)

1980

(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)

2740

(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. Generally, water consumption increased only in the Algerian plant (Sorfert) due to the installment of a new boiler.

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

29.63

(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)

10680

(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

4070

(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

6610

(9.3.1.21) Total water discharges at this facility (megaliters)

3670

(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

0

(9.3.1.27) Total water consumption at this facility (megaliters)

7010

(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. Generally, water consumption increased only in the Algerian plant (Sorfert) due to the installment of a new boiler.

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

52.73

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

3060

(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

0

(9.3.1.20) Withdrawals from third party sources

3060

(9.3.1.21) Total water discharges at this facility (megaliters)

1690

(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)

1370

(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. Generally, water consumption increased only in the Algerian plant (Sorfert) due to the installment of a new boiler.

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

35.81

(9.3.1.9) Longitude

-0.34

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

50810

(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

50390

(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

420

(9.3.1.21) Total water discharges at this facility (megaliters)

37100

(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

37100

(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)

13710

(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. Generally, water consumption increased only in the Algerian plant (Sorfert) due to the installment of a new boiler.

[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

Select all that apply

☒ ISAE 3000

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISAE 3000

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☒ Not verified

(9.3.2.3) Please explain

The 2025 ESG limited assurance carried out by PwC on a selection of 2025 Annual Report KPIs did not include Water withdrawals - quality by standards water quality parameters KPIs.

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISAE 3000

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISAE 3000

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

☒ Not verified

(9.3.2.3) Please explain

The 2025 ESG limited assurance carried out by PwC on a selection of 2025 Annual Report KPIs did not include Water discharges - volume by final treatment level KPIs.

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☒ Not verified

(9.3.2.3) Please explain

The 2025 ESG limited assurance carried out by PwC on a selection of 2025 Annual Report KPIs did not include Water discharges - quality by standard water quality parameters KPIs.

Water consumption – total volume

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISAE 3000

[Fixed row]

(9.5) Provide a figure for your organization’s total water withdrawal efficiency.

(9.5.1) Revenue (currency)

2827400000

(9.5.2) Total water withdrawal efficiency

40817.09

(9.5.3) Anticipated forward trend

We see water-related opportunities (Q3.6) and expect broadly stable trends, supported by investments to minimize impacts in water-stressed regions (Algeria, Egypt, UAE). Further efficiency gains are targeted through our Manufacturing Improvement Plan (MIP).

[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)

8.14

(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) Five-year forecast

Select from:

☒ About the same

(9.6.1.8) Use of the metric within the organization

Select all that apply

☒ Inform community/local engagement

☒ Monitor progress against targets

☒ Other, please specify :Disclose in Annual Report for compliance purposes.

(9.6.1.9) 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 2025, overall water consumption decreased by 4.1% compared to 2024.

[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	Primary reason for not classifying any of your current products and/or services as low water impact	Please explain
	Select from: ☒ No, and we do not plan to address this within the next two years	Select from: ☒ Other, please specify :N/A	N/A

[Fixed row]

(9.15) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Water pollution

(9.15.1) Target set in this category

Select from:

☒ No, but we plan to within the next two years

(9.15.3) Primary reason for not setting a target in this category

Select from:

☒ Not an immediate strategic priority

(9.15.4) Explain why you do not have a target set in this category

N/A

Water withdrawals

(9.15.1) Target set in this category

Select from:

☒ Yes

(9.15.2) Science-based target set in this target category according to SBTN guidance

Select from:

☒ No, but we plan to within the next two years

Water, Sanitation, and Hygiene (WASH) services

(9.15.1) Target set in this category

Select from:

☒ Yes

Other

(9.15.1) Target set in this category

Select from:

☒ No, but we plan to within the next two years

[Fixed row]

(9.15.1) Provide details of your water-related targets and the progress made.

Row 1

(9.15.1.1) Target reference number

Select from:

☒ Water target 1

(9.15.1.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.1.3) Category of target & Quantitative metric

Water withdrawals

☒ Reduction of water withdrawals from surface water

(9.15.1.4) Date target was set

12/31/2021

(9.15.1.5) End date of base year

12/31/2022

(9.15.1.6) Base year figure

6.05

(9.15.1.7) End date of target year

12/31/2100

(9.15.1.8) Target year figure

0

(9.15.1.9) Reporting year figure

0

(9.15.1.10) Target status in reporting year

Select from:

☒ Achieved and maintained

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☒ Sustainable Development Goal 6

(9.15.1.13) 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.

(9.15.1.15) 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.

(9.15.1.16) Is this a science-based target according to SBTN?

Select from:

☒ No

(9.15.1.18) 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

(9.15.1.1) Target reference number

Select from:

☒ Water target 2

(9.15.1.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.1.3) 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.

(9.15.1.4) Date target was set

12/31/2022

(9.15.1.5) End date of base year

12/31/2023

(9.15.1.6) Base year figure

4

(9.15.1.7) End date of target year

12/31/2100

(9.15.1.8) Target year figure

0

(9.15.1.9) Reporting year figure

4

(9.15.1.10) Target status in reporting year

Select from:

☒ Achieved and maintained

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☒ Sustainable Development Goal 6

(9.15.1.13) Explain target coverage and identify any exclusions

Target 2 is our target related to WASH services provision, indicated in question 9.15.1. The reporting figure refers to the number of plants we aim to cover with this target (4 out of 4 plants).

(9.15.1.15) Actions which contributed most to achieving or maintaining this target

We provide WASH services to all our employees and contractors.

(9.15.1.18) Further details of target

We provide WASH services to all our employees and contractors.

[Add row]

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets?

(10.1.1) Targets in place

Select from:

☒ No, and we do not plan to within the next two years

(10.1.2) Primary reason for not having a plastics-related target

Select from:

☒ Other, please specify :Not material

(10.1.3) Explain why you did not have an active plastics-related target in the reporting year

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

(10.2.3) Please explain

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

(10.2.3) Please explain

N/A

Usage of durable plastics goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☒ No

(10.2.3) Please explain

N/A

Production/commercialization of plastic packaging

(10.2.1) Activity applies

Select from:

☒ Yes

(10.2.3) Please explain

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 plastic packaging

(10.2.1) Activity applies

Select from:

☒ No

(10.2.3) Please explain

N/A

Provision of waste management

(10.2.1) Activity applies

Select from:

☒ No

(10.2.3) Please explain

N/A

Other plastics-related activities not specified

(10.2.1) Activity applies

Select from:

☒ No

(10.2.3) Please explain

N/A

[Fixed row]

(10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.

(10.5.1) Total weight during the reporting year (Metric tons)

1057

(10.5.2) Raw material content percentages available to report

Percentage available

☒ % virgin fossil-based content

(10.5.3) % virgin fossil-based content

100

(10.5.12) 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. Plastic bags are mainly used to ship urea 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) Specify the packaging formats across your organization's packaging portfolio and their proportions.

(10.5.1.1) Packaging formats in packaging portfolio

Select from:

☒ Other flexibles (incl. multimaterial), please specify :polyethylene bags

(10.5.1.2) Proportion of packaging portfolio

100

[Add row]

(10.5.2) Is any of your packaging designed in compliance with design for recycling and/or composting guidelines?

(10.5.2.1) Is any of your packaging designed in compliance with design for recycling and/or composting guidelines?

Select from:

☒ No

(10.5.2.7) Primary reason for not designing your plastic packaging in compliance with design for recycling and/or composting guidelines

Select all that apply

☒ Other, please specify :Small amount of urea sold in bags

(10.5.2.8) 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]

(10.5.3) Indicate the reusability and recyclability of the plastic packaging you sold and/or used.

(10.5.3.1) Percentages available to report

Percentage available

☒ % reusable

(10.5.3.2) % of plastic packaging that is reusable

100

(10.5.3.5) 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 used plastic, it can be recycled in different ways, based on its type and color. Plastic bags are mainly used to ship urea 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]

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: ☒ Yes, we use indicators	Select all that apply ☒ 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: ☒ No	<i>None of our production facilities are located near protected areas of high biodiversity.</i>
UNESCO World Heritage sites	Select from: ☒ No	<i>None of our production facilities are located near protected areas of high biodiversity.</i>
UNESCO Man and the Biosphere Reserves	Select from: ☒ No	<i>None of our production facilities are located near protected areas of high biodiversity.</i>
Ramsar sites	Select from: ☒ No	<i>None of our production facilities are located near protected areas of high biodiversity.</i>
Key Biodiversity Areas	Select from: ☒ No	<i>None of our production facilities are located near protected areas of high biodiversity.</i>
Other areas important for biodiversity	Select from: ☒ No	<i>None of our production facilities are located near protected areas of high biodiversity.</i>

[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: ☒ 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

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☒ Electricity/Steam/Heat/Cooling consumption

☒ Emissions breakdown by business division

☒ Emissions breakdown by country/area

- ☒ Energy attribute certificates (EACs)
- ☒ Renewable Electricity/Steam/Heat/Cooling consumption

(13.1.1.3) Verification/assurance standard

General standards

- ☒ ISAE 3000
- ☒ ISAE 3410

Climate change-related standards

- ☒ Other climate change verification standard, please specify :ISO 14001

(13.1.1.4) Further details of the third-party verification/assurance process

External Assurance provider PricewaterhouseCoopers Limited Partnership (ADGM Branch) was engaged as an independent assurance provider to perform a limited assurance engagement over selected sustainability information against the applied internally developed Reporting Criteria that is based on the principles of GRI and ADX Standards as further disclosed in this Methodological Note. Assured selected sustainability information is marked as (✓) in our sustainability Performance Summary Tables, presented on pages 232 to 249 of the 2025 Annual Report. Reference is also made to the assured selected sustainability information in the Assurance Report of the independent assurance provider, available at p.263-270 of the 2025 AR. Moreover, all our OpCos also hold the ISO 14001 certification, which can be obtained via a third-party audit is assessed, see our 2025 Annual Report, p.50.

Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- ☒ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

- | | |
|---|--|
| ☒ Water consumption– total volume | ☒ Water intensities of products and services |
| ☒ Water discharges– total volumes | ☒ Volume withdrawn from areas with water stress (megaliters) |

- ☒ Water withdrawals– total volumes
- ☒ Water withdrawals – volumes by source
- ☒ Water discharges – volumes by destination

(13.1.1.3) Verification/assurance standard

General standards

- ☒ ISAE 3000

Water-related standards

- ☒ Other water verification standard, please specify :ISO 14001

(13.1.1.4) Further details of the third-party verification/assurance process

External Assurance provider PricewaterhouseCoopers Limited Partnership (ADGM Branch) was engaged as an independent assurance provider to perform a limited assurance engagement over selected sustainability information against the applied internally developed Reporting Criteria that is based on the principles of GRI and ADX Standards as further disclosed in this Methodological Note. Assured selected sustainability information is marked as (✓) in our sustainability Performance Summary Tables, presented on pages 232 to 249 of the 2025 Annual Report. Reference is also made to the assured selected sustainability information in the Assurance Report of the independent assurance provider, available at p.263-270 of the 2025 AR. Moreover, all our OpCos also hold the ISO 14001 certification, which can be obtained via a third-party audit is assessed, see our 2025 Annual Report, p.50.

Row 3

(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

- ☒ Other data point in module 5, please specify :Selection of EU Taxonomy data points (e.g. revenues)

(13.1.1.3) Verification/assurance standard

General standards
☒ Other general verification standard, please specify :ISAs (International Standards on Auditing)

(13.1.1.4) Further details of the third-party verification/assurance process

EU Taxonomy underlining financial data (e.g.turnover, capex, opex) were independently verified by a third party auditor (PwC). Please refer to our 2025 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 2025 Annual Report for more information, p.263-270.	Fertiglobe-2025-Annual-Report-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

CEO

(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 to facilitate collective action in priority basins.

Select from:

☒ No

