



Code of Conduct

**We are K+S.
No matter where we
are in the world,
we must treat each
other with respect
and dignity, while
aligning our actions
with the K+S Values.**

Our joint efforts in striving for a common high ethical standard for the way we conduct business in our Company are of utmost importance. This Code of Conduct is intended to guide you in making the right decisions in your daily work.

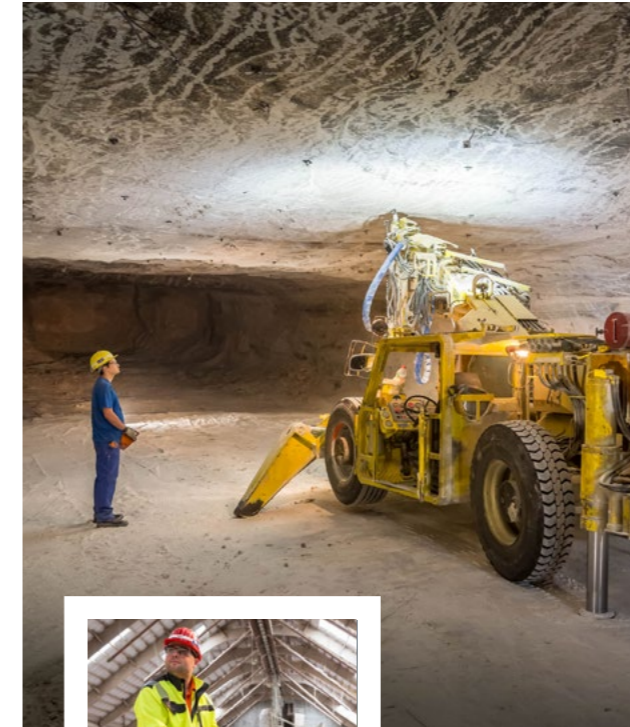
Each of us contributes to protecting the reputation and integrity of the Company. We therefore expect each employee to act as follows:

- Work as a team and treat each other with respect.
- Always act professionally, honestly, and in a proper manner when acting on behalf of the Company.
- Become familiar with the Code of Conduct, the K+S Global Organization Handbook and other internal regulations, as well as applicable laws. Pay particular attention to the internal regulations relating to your responsibilities.
- Immediately report any concerns about possible violations of the Code of Conduct, internal regulations, and applicable laws to a supervisor or other parties identified in the Code of Conduct.

Of course, no code of conduct can cover every conceivable situation. Act with common sense and raise questions or concerns.

Compliance is the responsibility of every individual. We are convinced that the integrity of our employees and our commitment to the K+S Values will not only contribute to our success today, but more importantly, will help us to be successful in the long term. Let us work together to implement the values of the Code of Conduct.

The Board of Executive Directors



1 K+S Values	4
2 Compliance in the K+S Group	8
Our Code of Conduct	10
Raise Concerns - Receive Help	10
3 Business Partners and Third Parties	12
Prevention of Conflicts of Interest	14
Corruption	15
Gifts, Invitations, and Other Benefits	16
Business Partner Compliance	18
Antitrust Law	20
Foreign Trade	21
4 Our Responsibility in the Workplace	22
There is no Harassment and Intimidation in our Workplace	24
Diversity & Inclusion	25
Health and Safety	26
Responsible Use of Our Corporate Resources	27
5 Treatment of Information	28
Data Protection	30
Treatment of Confidential Information	31
Dealing with Insider Information	32
Communication	33
6 Our Responsibility within Society	34
Voluntary Commitment	36
Donations	37
Human Rights	38
Product Responsibility	40
Protection of the Environment & Resources	42
7 Make the Right Choice	44

1



K+S Values

As employees, you are the most important part of K+S.
Without you, K+S would not exist.

K+S VALUES

Generations of colleagues have contributed to the global recognition of K+S as a company today. This must be preserved and developed further. In this respect, we count on your integrity and your sense of responsibility.

The success of our Company depends decisively on all of us behaving honestly, with integrity and in a proper manner. Our K+S Values support us in achieving this. They comprise the basic principles guiding our thoughts and actions.



SAFE & SUSTAINABLE

We always put safety first and act sustainably in everything we do.

I believe that nothing is more important than health and safety.

I act sustainably to protect the environment, local communities and the economy.

I commit to building a sustainable future for generations to come.



COLLABORATIVE

We support each other by treating one another with trust and respect.

I am a team player who believes that we achieve more together.

I celebrate other people's competencies, experiences and diversity.

I maintain positive relationships with my colleagues, business partners, customers and communities.



ENTREPRENEURIAL

We are entrepreneurs and take on challenges courageously.

I set ambitious goals and take a proactive approach to achieve them.

I put the customer at the center of everything I do and add value to their experience with K+S.

I identify business opportunities, assess risks, and make informed decisions.

I never compromise on our ethics and integrity.



AGILE

We utilize lean and flexible structures to work quickly and efficiently.

I question current work processes and continuously look for opportunities to increase efficiency and add value.

I effectively collaborate across the organization.

I act with a sense of urgency to meet market and customer demands.

I find ways to say, "yes" - not excuses to say, "no."



INNOVATIVE

We are adaptable and encourage innovation.

I am open to new ideas and ways of working.

I embrace change as an opportunity to innovate and grow.

I listen to other perspectives and learn from our collective experience.

I challenge the status quo, with the future always in mind.



OPTIMISTIC

We believe in the success of K+S.

I actively contribute to implementing our strategy.

I am dedicated to strengthening the reputation of K+S as an industry leader, business partner and employer of choice.

2



Compliance with ethical values and legal regulations is crucial to our success.

Compliance in the K+S Group

We act with integrity and strongly believe in the consistent adherence to ethical values as a critical success factor for our Company.

We act honestly and sincerely, in compliance with statutory requirements, official permits, regulatory standards recognized by the company, and internal regulations, in a socially and environmentally responsible manner, and with a clear commitment to sustainability. Not only is this the right

thing to do, it also serves to preserve and protect our reputation.

As we operate not only in Germany but also in other countries, we need to be particularly aware of the different applicable laws and customs.

OUR CODE OF CONDUCT

Our Code of Conduct serves as a binding guideline in our daily work. It is supplemented by internal regulations and contractual agreements. Of course, we also comply with national and international legal regulations.

In this Code of Conduct you will find examples some employees may already have experienced. Please become familiar with these examples, adapt them to your own role in the Company, and demonstrate our commitment to integrity to others around you. Together, we can avoid risks or take appropriate action at an early stage.

Violations of the Code of Conduct will not be tolerated under any circumstances and can lead to serious consequences, not only for K+S, but also for our employees and business partners.

It is the responsibility of each one of us to familiarize ourselves with the content of the Code of Conduct, to consciously incorporate it into our own behavior, and to take it into account when making decisions, to prevent such consequences from occurring.

RAISE CONCERNS – RECEIVE HELP

It is our concern to be aware of all potential ethics and compliance violations to preserve the integrity of the K+S Group and to avert potential damage. Each of us is obligated to report situations or indications of **potential as well as actual violations** or unethical actions that do not comply with this Code of Conduct, the K+S Global Organization Handbook, other internal regulations, or laws.

Where do I report my concerns?

If you wish to report compliance violations or report, have questions or need advice, please contact us in confidence:



their supervisor



whistleblower system
SPEAK UP!



www.bkms-system.net/
+49 561 9301-1177



the Compliance Officer
responsible



the compliance team
compliance@k-plus-s.com
+49 561 9301-3344

How can I report my concerns?

You can contact the relevant units in the Company listed above with your questions and concerns at any time.

When reporting compliance violations or specific suspected cases, please let them know if you wish to remain anonymous. In exceptional cases, however, such as legal proceedings, it may be necessary to disclose your identity.

With our compliance hotline **SPEAK UP!** we can effectively protect whistleblowers by providing a secure communication platform for submitting reports. SPEAK UP! is available in many languages and is available to you around the clock, 365 days a year. Further information on submitting reports (online, by phone, or by mail) can be found here: <https://www.kpluss.com/en-us/compliance-hotline/index.html>

If you submit your report anonymously, you will receive a tracking number to receive updates on the report. You do not have to disclose your identity, but you should provide enough information about the incident to allow for a full investigation of the matter you are reporting. Reports will be forwarded to the Compliance department for investigation and response.

No disadvantages

Whistleblowers do not have to fear any disadvantages for reports made in good faith. Should anyone be disadvantaged because of reporting a violation in good faith, we will not accept this and will sanction it appropriately.

3



Business Partners and Third Parties

PREVENTION OF CONFLICTS OF INTEREST

When making business decisions, we act in the interests of the Company and are not influenced by personal interests.

A conflict of interest can arise if your private activities or personal interests interfere with your work at the Company. In such cases, you may not be able to represent the Company's interests objectively and effectively.

It is impossible to describe every potential conflict. Therefore, only a few examples of conflicts of interest are presented below:

- If you have additional employment with or an affiliation with a competitor, customer, or supplier.
- If you hold a position through which you alone directly supervise, hire, or place orders with a relative or someone close to you.
- If you take advantage of the use of Company property or information or your position and use it to your advantage.
- If you hold a substantial interest in a competitor or business partner.

OUR EXPECTATION OF YOU:

- Avoid situations that may create the appearance of a conflict of interest.
- Act proactively if you find yourself in a (potential) conflict of interest and create transparency by talking to your supervisor, Compliance Officer, or the Human Resources department.
- Always make business decisions based on objective criteria and not on personal relationships or interests.

CORRUPTION

Corruption is the abuse of a position of trust to gain an unjustified advantage for oneself or others. K+S pursues a zero-tolerance policy against corruption.

Therefore, the following rules apply at K+S in respect of active corruption (bribery) and passive corruption (corruptibility):

We do not offer advantages to public officials or persons in private-sector companies, nor do we promise or grant advantages for the purpose of obtaining an improper benefit (e.g., to achieve a decision or conduct favorable to the K+S Group).

We do not allow ourselves to be promised or offered advantages and do not accept any advantages that could even give the appearance of improperly influencing a business decision.

OUR EXPECTATION OF YOU:

- Never offer or accept money or other improper benefits.
- Make sure that Company resources are not used for unlawful purposes.
- Familiarize yourself with our internal regulations and comply with them.

Further information can be found in the chapter Compliance Management of the K+S Global Organization Handbook as well as in the Code of Conduct for Suppliers of the K+S Group.



GIFTS, INVITATIONS, AND OTHER BENEFITS

Gifts, invitations, and other gratuities are common in business relationships.

Provided they are appropriate to the occasion in terms of type, value, and frequency in accordance with our internal compliance regulations, can be understood solely as a gesture of courtesy in line with general business practices and do not violate either internal regulations or laws, they are not objectionable.

Gifts and invitations are not a problem if internal rules and laws are observed.

It should be noted that the acceptance or granting of gifts, invitations, and other benefits must not impair our independence or that of our business partners and there must be no negative impact on the reputation of the company or your own reputation.

Offering or accepting monetary gifts or gifts with monetary value (gift cards, gift vouchers), discounts on goods or services that are not customary in the market and loans is never permitted.

Invitations to events with a purely or predominantly business character are permitted if the respective superior of the invited employee approved the acceptance in advance.

Invitations to sports, cultural, and other mainly entertainment-oriented events permitted if:

- at least one K+S representative is present respectively the host, or a representative of the host is present,
 - the respective superiors of those invited were informed in advance, and
 - the travel and overnight accommodation costs are borne by the invitee,
- If a host has assumed accommodation and/or travel costs, their customary market costs must be determined and reimbursed.

Hospitality is permitted if it occurs in the context of a business contact and if it is socially acceptable.

Caution: Special care is required when dealing with public officials.



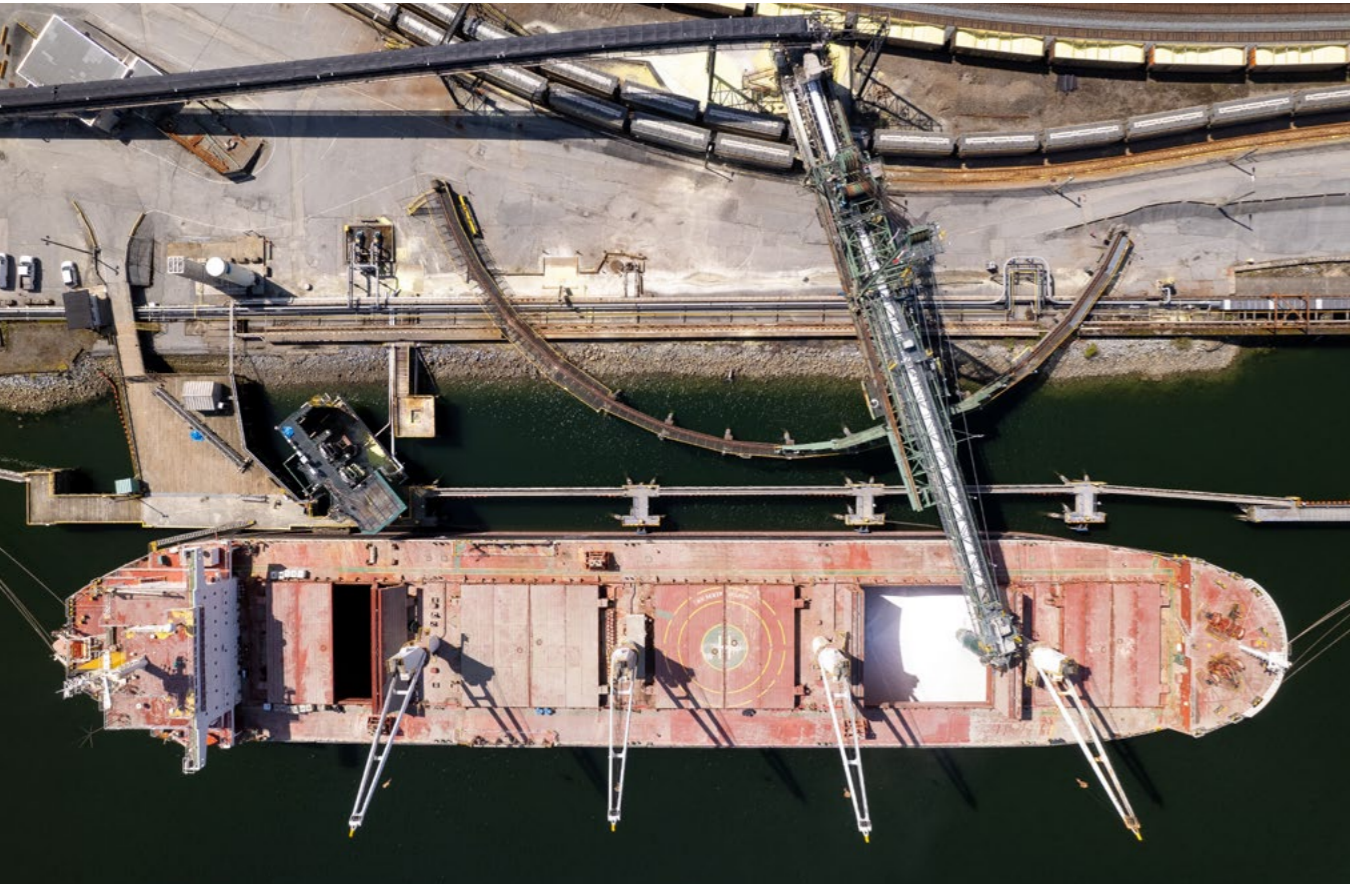
Further information on accepting or granting gifts in kind, invitations and other benefits can be found in the "Gifts, Invitations and Other Benefits" chapter of the K+S Global Organization Handbook.

OUR EXPECTATION OF YOU:

- Always give and receive gifts, invitations, and other benefits openly and transparently.
- Give or accept gifts in kind only if they do not exceed a gross value of EUR70*, CAD130 or USD100. (*The amount may vary regionally).
- Decline inappropriate gifts, invitations, and other gratuities.
- Familiarize yourself with and comply with our internal rules and applicable laws.
- Observe the recipient's company regulations.
- If you recognize inappropriate behavior, report it to your Compliance Officer.
- Seek guidance from your supervisor or Compliance Officer if you are unsure.

BUSINESS PARTNER COMPLIANCE

Our customers, suppliers, and other business partners make a significant contribution to our success.



For further information, please refer to the Business Partner Compliance chapter of the K+S Global Organization Handbook as well as the K+S Group Supplier Code of Conduct.

Long-term partnerships are based on shared values and trust.

Building an environment in which they continue to enjoy working with us requires them to be confident of lawful and honest treatment.

We work with business partners who share similar values and our commitment to safety, quality, diversity, ethics, and compliance. We expect our suppliers to comply with the K+S Group Supplier Code of Conduct and, in particular, to comply with applicable law.

Through our internal monitoring systems, we ensure that we only enter a business relationship with trustworthy business partners.

We respect the intellectual property of our business partners and third parties. This includes patents, licenses, trademarks and logos, service marks, trade secrets, and proprietary and confidential information.

OUR EXPECTATION OF YOU:

- Make sure our business partners understand and comply with our ethics and compliance expectations and all contractual obligations.
- Watch for signs that our business partners are violating applicable laws.
- Protect business partners' confidential and proprietary information.

ANTITRUST LAW

We promote free and open competition. We achieve our competitive advantage through our first-class products as well as processes and not through unethical or illegal business practices.

In the event of violations of antitrust law, K+S is threatened with serious consequences such as drastic fines, substantial claims for damages by competitors and customers as well as reputational damage. Moreover, antitrust violations can also have profound consequences for the employees involved.

OUR EXPECTATION OF YOU:

- In any contact with competitors, be careful not to exchange information that could be used to infer current or future business behavior. In particular, never share information with competitors that is relevant or confidential to competition among them, such as prices, customers, market allocation, sales quotas, production quotas, or business plans.
- Do not enter into inappropriate agreements with competitors.
- When in doubt, check with the Compliance or Legal department(s).
- If a questionable discussion takes place at a conference or meeting, please make it known that you believe the discussion is inappropriate and leave the conference room. Also, make sure your objection is noted in the meeting minutes and inform your Compliance or Legal department(s) immediately.



Further information can be found in the "Antitrust Code of Conduct" of the K+S Group.

FOREIGN TRADE

We comply with the trade laws of all countries in which we operate.

Including economic sanctions, import and export laws. Most countries in which we operate have various import/export restrictions.

OUR EXPECTATION OF YOU:

- When making decisions about importing or exporting products, check whether they are subject to trade controls.
- Classify products intended for import or export in advance and ensure that all required markings, documentation, licenses, and permits are in place.
- Consider applicable embargo and sanctions lists before entering a new business relationship.
- If you have any questions, contact your supervisor, Compliance Officer, or the Legal department.

4



Our Responsibility in the Workplace

THERE IS NO HARASSMENT AND INTIMIDATION IN OUR WORKPLACE

Harassment is any inappropriate conduct, comment, display, action, or gesture by one person toward another based on ethnicity, gender, gender identity, sexual orientation, physical appearance, or any number of other protected grounds.

A form of harassment also includes the display or dissemination of derogatory materials such as pictures or literature.

Harassment also includes sexual harassment, which is offensive or demeaning conduct that relates to a person's sex. Additionally, harassment includes any comment, gesture or contact of a sexual nature that is intended to offend or demean a person or make that person feel that this would be a condition of employment or promotion.

Conduct that may be considered sexual harassment includes, but is not limited to:

- Unwanted physical contact such as touching or hugging a person.
- Verbal or written statements, questions, conversations, or jokes that are sexual in nature.
- Questions as well as comments of a sexual nature about a person's clothing, body, or sexual activity.
- Use of electronic devices to display sexually explicit material such as photographs, drawings, or objects.
- Reprisals or threats of reprisal for refusing to comply with a sexually oriented request.
- Sexual assault.

Harassing behavior is not limited to work relationships during regular working hours on Company premises. Workplace harassment may also occur, for example, in the following situations:

- on business trips,
- during work-related social or recreational activities,
- during work-related tasks or conferences outside the Company.

OUR EXPECTATION OF YOU:

Help us create a respectful environment where bullying, abuse, and harassment do not occur. This includes actions that are unwelcome, offensive, intimidating, or discriminatory, as well as any form of sexual harassment.

DIVERSITY & INCLUSION

K+S supports a holistic approach to diversity and inclusion.

The diverse experiences, knowledge, and creativity of our employees make us more successful. We perform best when we work as a team, treat each other with dignity and respect, and value the unique qualities of others.

We are committed to equal employment opportunity and prohibit discrimination and harassment based on ethnicity, gender, religion, color, disability, marital status, protected veteran status, sexual orientation, gender identity genetic information, citizenship, or any other characteristic protected by law.

OUR EXPECTATION OF YOU:

- Help us create an environment in which everyone can contribute, develop, and make the most of their abilities.
- Treat every individual with dignity, esteem, respect, and appreciation.
- Be open to new ideas and other points of view.
- Make decisions based on objective criteria.
- Inform others with whom we collaborate of our expectation of fair treatment and equal opportunity.



HEALTH AND SAFETY

At K+S, there is nothing more important than the health and safety of our employees - neither production nor revenues or profits.



OUR EXPECTATION OF YOU:

- Be responsive when you observe an unsafe work situation or activity.
- Report health or safety hazards.
- Use the personal protective equipment (PPE) provided to you.

A Group-wide goal is to provide a healthy and safe working environment in which all employees can maintain their physical and mental health. Nothing is so urgent that it cannot be done in a safe manner!

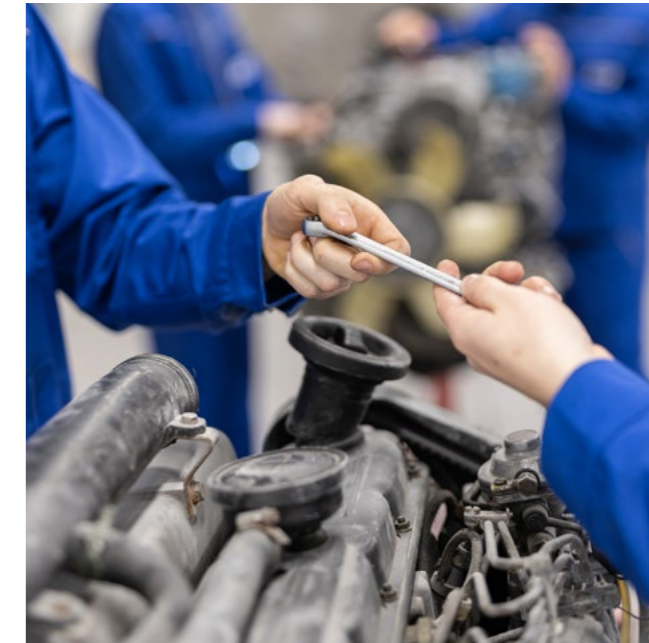
RESPONSIBLE USE OF OUR CORPORATE RESOURCES

We all have a responsibility to use our work equipment and other resources of the Company wisely and carefully, and to protect them from misuse, damage, loss, theft, and waste.

Company resources may include tangible assets such as facilities, property and equipment, tools, vehicles, supplies, computers, printers and other digital devices, and intangible assets such as time, confidential information, intellectual property, logos, trademarks, and financial resources.

OUR EXPECTATION OF YOU:

- Make sure our company resources are not lost, damaged, or misused.
- Protect our intellectual property - and respect the intellectual property rights of others.
- Use our property for business purposes only, unless personal use is expressly permitted.



5



Treatment of Information

DATA PROTECTION

K+S respects the protection and confidentiality of personal data.

Personal data is specific information about a natural person, such as name, address, telephone number, and e-mail address. We handle this information responsibly and in accordance with applicable data protection laws.

K+S expects strict compliance with guidelines and laws.

OUR EXPECTATION OF YOU:

- Make yourself familiar with our internal regulations as well as the applicable laws and strictly comply with them.
- Only collect, store, and process personal data if you have legal permission to do so.
- Keep personal data safe and secure.
- If you have any questions about data protection, please contact your supervisor or your Data Protection Officer.



TREATMENT OF CONFIDENTIAL INFORMATION

One of our most valuable assets is information.

The unauthorized disclosure of confidential information may cause us to lose a decisive competitive advantage or jeopardize the Company's reputation as well as our relationships with our customers and business partners.

"Confidential information" is any fact, object, or knowledge, regardless of its form of presentation (e.g., written documents, drawings, maps, photocopies, photographic material, electronic files and data carriers, and the spoken word), that must not come to the attention of uninvolved parties (internal and/or external).

For these reasons, confidential information must be handled with care. This means that it must be accessed, stored, and transmitted in accordance with our internal rules and processes.

OUR EXPECTATION OF YOU:

- Use and disclose confidential information only for authorized business purposes.
- Properly mark confidential information to indicate how it should be handled, shared, and destroyed.
- Protect the confidential and proprietary information of business partners.
- Never disclose confidential information when others may be able to hear what is being said (e.g., on trains, airplanes, elevators, and when using cell phones in non-private spaces).
- Be careful not to send confidential information to unattended fax machines or printers. Also be sure to verify the accuracy of email addresses and use encryption, such as password protection, when communicating confidential information via email.

DEALING WITH INSIDER INFORMATION

In the course of business, you may become aware of non-publicly known information about K+S Aktiengesellschaft or other listed companies.

The use of this information for personal gain, the disclosure to third parties, or the dissemination of this information is prohibited. If you become aware of such information, please inform Investor Relations or the Legal department immediately.

OUR EXPECTATION OF YOU:

- Never buy or sell securities of a company based on non-public information (insider information).
- Do not share non-public information or "tips" with third parties.
- Use caution when trading, even if you "assume" you do not have inside information.



For further information, please refer to the Capital Market Law Requirements (Insider Monitoring) chapter in the K+S Global Organization Handbook.

COMMUNICATION

Clear, consistent, and truthful communication of information to the public and media is essential.

For this reason, it is important that only officially designated employees speak to the press on behalf of the Company.

OUR EXPECTATION OF YOU:

- If contacted by media or investors, forward this message to the Communications department or Investor Relations.
- If you see publications that could be potentially harmful to our Company, please report them to the Communications department.
- Do not respond to negative comments yourself.
- Make your personal opinion known as such.

6



Our Responsibility within Society

VOLUNTARY COMMITMENT

Volunteering is an important part of the society in which we live and work.



We therefore support the voluntary work of our employees.

OUR EXPECTATION OF YOU:

- If you are involved in charitable organizations in your free time, ensure that your daily work is not affected.
- We support the right of employees to engage in political activities. You are free to engage in political activities privately and at your own expense.
- Make it clear that your political views and actions are your own and not those of the Company.
- Never use Company funds, facilities, or other resources to support political candidates or parties.
- Holding or running for political office must not create or appear to create a conflict of interest with your Company duties.



DONATIONS

Our economic success provides us with the opportunity to support charitable organizations in their work through donations. Our donations are made on a voluntary basis. We do not expect anything in return and comply with local laws and regulations.

For further information, please refer to the Donations and Sponsorship chapter of the K+S Global Organization Handbook.

OUR EXPECTATION OF YOU:

- Every donation must be transparent. This includes knowing the identity of the recipient and the purpose of the donation. The reason, amount, and purpose of the donation must also be sufficiently justified and documented.
- Donations to individuals, political parties, for-profit organizations, and to private accounts are not permitted.
- We neither demand nor expect anything in return for our donations.

HUMAN RIGHTS

We are committed to our social responsibility in all regions in which we operate.

We conduct our business in a manner that respects the human rights and dignity of all people affected by our operations, i.e., employees, contractors, and external stakeholders.

We do not tolerate any violation of human rights in our operations or supply chain. In accordance with the UN Guiding Principles on Business and Human Rights, our commitment to human rights is based on the International Bill of Human Rights and the Declaration on Fundamental Principles and Rights at Work of the International Labor Organization. We observe the OECD Guidelines for Multinational Enterprises and act in accordance with the ten principles of the United Nations Global Compact. We strive to implement our commitment through a due diligence process in line with the UN Guiding Principles and consider the following core elements:

- Policy statement on respect for human rights
- Procedures to identify human rights impacts
- Taking action and reviewing effectiveness
- Reporting and establishing grievance mechanisms

We always comply with the law. Where local law and international human rights are not aligned, we will act in accordance with the higher standard.

By integrating the topic of human rights into our compliance risk analysis, we address human rights due diligence obligations to our Group companies and counteract any identified risks with appropriate measures. Furthermore, the topic of human rights is integrated into our supplier risk analysis.

K+S is committed to social responsibility and respects human rights in all its business regions.

Human rights and environmental risks in accordance with the The German Act on Corporate Due Diligence Obligations to prevent human rights violati-

OUR EXPECTATION OF YOU:

- We do not accept any form of child labor. We reject all forms of slavery, forced labor, and human trafficking.
- Report any suspicion or indication of possible human rights violations in our Company or among our business partners.
- Remember that respect for human dignity begins in our daily interactions with each other and with our business partners. This includes promoting diversity and inclusion, dealing with disabilities, and our contribution to respecting the rights and dignity of all with whom we do business.

ons in Supply Chains (LkSG) are identified and recognized at an early stage through a documented process at our companies and at our suppliers.

As a participant in numerous value chains, we rely on our partners and expect them to comply with human rights and the associated international labor and social standards.

PRODUCT RESPONSIBILITY

Safety and Quality along our Value Chain

We evaluate the safety of our products from research and development through production to application. We continuously ensure that there is no risk to people or the environment when our products are used as intended and responsibly.

The safety of our products is evaluated from research and development to application in order to protect people and the environment from risks

OUR EXPECTATION OF YOU:

- Familiarize yourself with and strictly comply with our internal regulations and requirements for product quality and safety.
- Make sure that our products are developed, procured, manufactured, stored, transported, and recycled in a responsible manner.
- Support our customers in the safe handling and use of our products, for example by providing product-specific application advice.
- If you see something that could negatively affect the quality of our products, report it immediately to the Quality Management, Compliance, or Legal departments.



PROTECTION OF THE ENVIRONMENT & RESOURCES

We strive for sustainability and acknowledge our responsibility towards people, the environment, communities, and the economy in the regions in which we operate.

Our aspiration is to promote life for generations and to be a pioneer in environmentally friendly and sustainable mining.

We act responsibly. K+S regards the conscious treatment of the environment as an elementary component of entrepreneurial activity. We are constantly striving to minimize the impact on nature and agriculture associated with the extraction and processing of raw materials. We therefore operate production plants exclusively within the framework of the legal approval requirements. Through active research and development, we always keep our finger on the pulse of the times and thereby further develop the state of the art. The efficient use of resources plays a decisive role for us. Our efforts therefore include further reducing our CO₂ emissions and dealing responsibly with our mining residues.

For us, avoiding negative impacts comes before mitigating or eliminating damage.

We set ourselves environmental goals in line with our strategy, demonstrating our commitment to continuous improvement.



A conscious approach to the environment is an integral part of our business activities.

OUR EXPECTATION OF YOU:

- Contribute your personal part to making the protection of the environment a priority through your individual behavior. Stop your work and contact your supervisor if you believe it may cause environmental damage.
- Familiarize yourself with relevant information on the environmental impact of our products and auxiliary and operating materials used, as well as information on their safe handling and use.
- If you have questions about compliance with environmental, health, and safety laws and internal regulations, please contact the Safety, Health and KVP, Compliance or Legal department(s).
- Be proactive and forward thinking in looking for ways we can reduce waste and use energy and natural resources more efficiently.
- Be thoughtful about the use of resources and consumption of materials.

7



**Always do the right thing:
Check that your decision is
in line with K+S values and
internal regulations.**

Make the Right Choice

You are often faced with a choice between “right” and “wrong”. In these cases, you should always choose the right thing.

It may also be that several options appear to be the “right” choice.

If you are faced with such a situation and are not sure what to do, ask yourself the following questions prior to acting:

- Is my decision consistent with our K+S Values?
- Do my actions comply with all internal regulations?
- How would I react / feel if this action were made public?

- What does my gut feeling tell me?
- Are my actions in line with the long-term goals and interests of our Company?

If your answer to any of these questions is “No” or “I don’t know,” don’t do it. Instead, contact your supervisor or one of the other offices listed in this Code of Conduct for guidance.

Picture credits:

p. 1-5, 17, 20/21, 25, 26, 30, 37: Heiko Meyer

p. 3: © edhar – istockphoto.com

p. 8, 22, 27-29, 43, 44: Nils Hendrik Müller

p. 10/11: K+S

p. 12/13: Kristopher Grunert

p. 15: © gradyreese – istockphoto.com

p. 18: K+S Potash Canada

p. 32/33: © Leonardo Franko – stock.adobe.com

p. 34/35: © Rawpixel – istockphoto.com

p. 39: Rowan Heuvel (CC0)

p. 42: neue formen – Jens Hassenpflug

K+S Aktiengesellschaft

Bertha-von-Suttner-Straße 7

34131 Kassel, Deutschland

☎ +49 561 9301-0

✉ info@k-plus-s.com

www.kpluss.com

Scope of application

This Code of Conduct is binding on all employees of K+S Aktiengesellschaft and those affiliated companies worldwide in which K+S Aktiengesellschaft directly or indirectly holds a majority of the voting rights or over which it otherwise directly or indirectly exercises a controlling influence by law, by the Articles of Association or by contract and can thereby instruct the implementation of this Code of Conduct.

Please also refer to the specific internal regulations applicable to your Group company.

