



Code of Business Conduct & Ethics

Continuing Our Tradition of Integrity

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Application

This Code applies to the whole Company, i.e., to K+S Aktiengesellschaft and those companies in which K+S Aktiengesellschaft directly or indirectly holds a majority of voting rights or over which K+S Aktiengesellschaft can exercise a controlling influence under law, a company statute or an agreement and can therefore order this Code to be implemented. Please also note the specific regulations applicable to your company.

A Message from the Board of Executive Directors

We are One K+S. Wherever we are in the World, we need to ensure that each of our actions demonstrate a commitment to respect and dignity, and are based on the thoughtful application of the new One K+S Values.

It is important that we all work together to ensure we share a common high ethical standard for how we conduct business across our Company and beyond. This Code of Conduct (“Code”) as an abstract of the K+S Global Organization Handbook, which reflects the basic governance of K+S, will help you make good decisions in your day-to-day work.

Each of us have a role to play in protecting the Company’s reputation and integrity. Each of us is expected to:

- Work as a team and treat others respectfully.
- Always act in a professional, honest, and ethical manner when acting on behalf of the Company.
- Be familiar with the information contained in this Code, the Global Organization Handbook, Company policies, and applicable laws. Pay particular attention to the policies that pertain to your job responsibilities.
- Promptly report concerns about possible violations of this Code, Company policies, and applicable laws to your supervisor or to the resources listed in this Code.

Of course, no code of conduct can cover every possible situation, which is why we will continue to rely on one another to use good judgment and to speak up whenever we have questions or concerns.

Compliance is everyone’s responsibility. We believe the integrity of our people and our commitment to our One K+S Values will not only enable us to succeed today but, more importantly, will help us achieve long-term success. Let’s work together and follow our Code so we can live up to our proud legacy.

The Board of Executive Directors

ONE K+S VALUES



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.

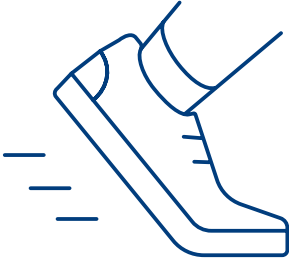
I am a team player who believes that we achieve more together. I celebrate other people's competencies, experiences and diversity. I maintain positive relationships with my colleagues, business partners, customers and communities.



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.

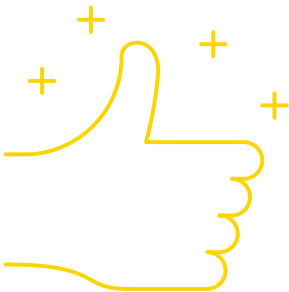
I question current work processes and continuously look for opportunities to increase efficiency and add value. I effectively collaborate across the matrix. I act with a sense of urgency to meet market and customer demands. I find ways to say, "yes" - not excuses to say, "no."



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 believe in One K+S and the success of Shaping 2030 and 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.

Making the Right Choice - Ethical Decision Making

Many times you are faced with a choice between the right thing and the wrong thing. In those instances, you should always choose the right thing. There will be times when you are choosing between multiple options where several choices may appear to be the "right" choice. Those situations are called ethical dilemmas.

If you're faced with an ethical dilemma and you're not sure what to do, ask these questions about those options before you act:

- Is this aligned with all of our One K+S Values?
- Does this comply with all Company policies?
- Is this consistent with our Company's long-term goals and interests?
- Would I be proud of this action were it made public?

If your answer to any of these questions is "NO" or "I DON'T KNOW," don't do it. Instead, contact your supervisor, or use any of the other resources listed in this Code for direction before acting.

Compliance-Management

We operate with integrity and are committed to following all applicable laws, official licenses, regulatory standards accepted by the company and our internal regulations. Not only is it the right thing

to do, but it also helps maintain and protect our reputation.

Since we operate in more than one country, we need to be especially aware of different laws and customs that apply.

Where to Go for Help - Raising concerns

Compliance is everyone's responsibility. Each of us has an obligation to report situations or activities that are, or even seem to be, violations of this Code, the Global Organization Handbook, Company policies, or the law.

In most instances, it will be best for you to first talk to your supervisor or manager. They are expected to be familiar with the laws, regulations, and policies that relate to your work. If you are not comfortable talking with your supervisor, talk to your supervisor's manager or you can contact the Compliance, Legal, or Human Resources departments.

If you report an issue to management or to a representative from the Compliance, Legal, or Human Resources departments, you can request that your report remain confidential. In doing so, you are requesting that your identity not be revealed. However, in some instances, your identity might need to be revealed in order for an investigation or

legal proceeding to move forward.

If none of the above steps resolves your questions or concerns, or if you prefer, at any time you can contact the Compliance Hotline SPEAK UP!. The Compliance Hotline SPEAK UP! is multilingual, and available seven days a week 24 hours a day. Information on how to make reports online, by phone, or by mail can be found here:

www.kpluss.com/compliance-hotline

Reports can remain anonymous if you choose and you will receive a tracking number to receive updates. You do not need to reveal your identity, but you should give enough specific information to enable a complete investigation of the issue you are reporting. The reports are forwarded to the Compliance department for investigation, and for a response.

Our Non-Retaliation Policy

Regardless of the type of misconduct reported or the method of reporting, we will not tolerate retaliation against anyone who makes a good faith report of an alleged violation of this Code, Global Organization Handbook, Compa-

ny policies, or the law.

We take claims of retaliation seriously. They will be investigated and, if substantiated, retaliators will be disciplined up to and including termination.

Avoiding Conflicts of Interest

A conflict of interest may occur when your actions or personal interests make it difficult to perform Company work or exercise best judgment objectively and effectively in support of the Company's interests.

ALWAYS KEEP IN MIND:

It is impossible to describe every potential conflict, but the following are some examples:

- Holding an outside job or affiliation with a competitor, customer, vendor or supplier.
- Being in a position to oversee, hire, or steer business to a relative.
- Taking advantage of business opportunities you discover through the use of Company property, information, or your position.

- Having significant investments in a competitor or business partner.

Each of us is expected to be proactive and whenever possible avoid situations that can lead to even the appearance of a conflict, but if you find yourself in a potential conflict of interest, talk with your supervisor, or the Compliance, Legal, or Human Resources departments. Depending on the circumstances, some conflicts may be resolved if they are handled properly.

We believe in the right of employees to participate in the political process. You are encouraged to be politically active as an individual citizen on your own time and at your own expense.

ALWAYS KEEP IN MIND:

- Make it clear that your political views and actions are your own and not those of the Company.
- Never use Company funds, assets, or facilities to support any political candidate or party.
- Holding or campaigning for political office must not create, or appear to create, a conflict of interest with your duties.
- Donations to individuals, political parties, profit organizations, and to private accounts are not permitted.

Anti-Bribery and Anti-Corruption

Bribery and corruption in all of its forms are completely contrary to our One K+S Values and business standards. Bribery can come in many forms:

- **Active bribery:** Describes the offence of promising/giving the bribe (a favor) to an employee of another company or a closely related third party.
- **Passive bribery:** Describes the offence of receiving the bribe (a favor) by oneself or a third party (e. g. employer, children, partner, friends)

We have a zero tolerance policy for corruption and bribery as well as anti-competitive practices.

ALWAYS KEEP IN MIND:

- Do not offer or accept bribes or kickbacks; offer facilitation or 'grease' payments; or offer or accept any other kind of improper benefit.
- Keep accurate books and records so that payments are honestly described and Company funds are not used for unlawful purposes.

For more information, see Compliance Management in the K+S Global Organization Handbook, the K+S Supplier Code of Conduct, and other Compliance policies which apply in your company.

Exchanging Gifts and Entertainment

Cash gifts, deliveries of goods, loans

Granting to employees of business partners

- cash gifts, irrespective of the amount, are not allowed
- goods and services for private purpose must be priced at the usual market price
- granting uncustomary discounts or other reductions which are not customary and granting loans are not permitted

Acceptance by K+S employees

- accepting cash gifts, loans, as well as discounts on goods or services that are not customary in the market is not permitted.

Gifts in kind

Gifts in kind may be offered if:

- their value does not exceed a gross value of no more than EUR 70, respectively, USD 100 (Other limits: USD \$70 (K+S Chile) USD \$50 (K+S Peru and SDB) CAD \$130 (K+S Windsor Salt), and
- if they are made on special occasions (e.g., anniversary, birthday, Christmas), or
- pursuant to a business/regional custom.

Hospitality

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

The following practices are never allowed:

- Offering or accepting any gift of cash or a cash equivalent (gift cards, gift certificates).
- Offering or accepting any gift, entertainment, or other benefit that could reflect negatively on the Company's reputation or your reputation.
- Any gift, entertainment, or other benefit that violates the policies of the recipient's organization.

Extra care needs to be taken when dealing with government officials. For more information, see the K+S Gifts Policy in the K+S Global Organization Handbook along with any other Compliance policies that apply in your company.

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

Permitted if

- at least one K+S representative is present,
- the respective superiors of those invited were informed in advance, and
- the travel and overnight accommodation costs are borne by the invitee,
- the host, respectively, a representative of the host is present,
- the respective superior of the invitees was informed in advance,
- the travel and overnight accommodation expenses are not borne by the host.

If a host has assumed accommodation and/or travel costs, their customary market costs must be determined and reimbursed.

Invitations to events with a purely or predominantly business character

Invitations are permitted if the respective superior of the invited employee approved the acceptance in advance.



Business Partner Compliance

Our suppliers, vendors, and business partners make significant contributions to our success. To create an environment where they have an incentive to continue to work with us, they must be confident that they will be treated lawfully and in an ethical manner.

Our policy is to purchase supplies and select business partners based on need, quality, service, price, terms, and other relevant conditions. We work with others who share similar values and our commitment to safety, quality, diversity, ethics and compliance. We also expect all suppliers to comply with the K+S Group Supplier Code of Conduct.

We respect the intellectual property rights of our business partners and other outside parties. Intellectual property rights includes patents, licenses, trademarks and logos, service marks, trade secrets, proprietary and confidential information and other forms of intellectual property.

ALWAYS KEEP IN MIND:

- Make supplier-related decisions in the best interest of the Company, not for any personal benefit or gain for you or a family member.
- If you are in a leadership position and oversee our business partners, make sure they understand and follow our expectations for ethics and compliance and all contractual obligations.
- Watch for any signs that our business partners are violating applicable law or regulations.
- Protect the confidential and proprietary information of business partners.

For more information, see the Business Partner Compliance Chapter located in the K+S Global Organization Handbook and the K+S Group Supplier Code of Conduct.

Fair Competition and Antitrust

We believe in free and open competition. We gain our competitive position through superior products and processes and not through unethical or illegal business practices.

The countries in which we operate have laws prohibiting practices that interfere with competition. These laws are complex. If you have a question about the legality of a certain practice, do not take any action without first seeking guidance and approval from the Legal department.

ALWAYS KEEP IN MIND:

- Be familiar with how competition laws may impact your job and how they apply in the jurisdictions where you work.
- If you find yourself in a meeting, including trade association meetings, where a questionable discussion is taking place, state that you believe the discussion is inappropriate, break away from the discussion, and promptly inform the Legal department. Also ensure that your opposition to an inappropriate discussion is noted in the meeting minutes, if any.

Global Trade

We abide by the trade laws of all countries in which we operate including economic sanctions, import, and export laws. Most countries in which we operate impose various import/export trade restrictions.

If you are involved in transactions, such as business dealings with a sanctioned country, entity, or person, you must ensure compliance with applicable trade laws. If you have questions, contact the Compliance or Legal departments.

ALWAYS KEEP IN MIND:

- Products intended for import or export must be classified in advance, and all required labeling, documentation, licenses, and approvals completed.
- Trade sanctions, including financial sanctions, are complex.

Product Responsibility - We preserve Safety and Quality along the entire Value Chain

For us, product responsibility means sustainability and quality. It is our commitment to ensure the safety and quality of our products as well as their environmental compatibility throughout their entire life cycle from employees to customers, and society.

- We ensure that products are responsibly developed, purchased, manufactured, stored, transported, and used.
- We continuously improve environmental protection, health protection, and the safety of our employees during production, not only in the mine and in the factory.
- We support our customers in the safe handling and use of our products, for example by offering them application

advice from our experts. Close and trusting cooperation with our customers is particularly valuable for the safe handling of our products.

If you are involved in any aspect of developing, handling, packaging, or storing our products, you are expected to:

- Follow good manufacturing practices and testing protocols. Be alert for situations that could compromise our products.
- If you see something that could negatively affect the quality of our products, report it immediately to the Quality, Compliance, Legal, or Human Resources departments.

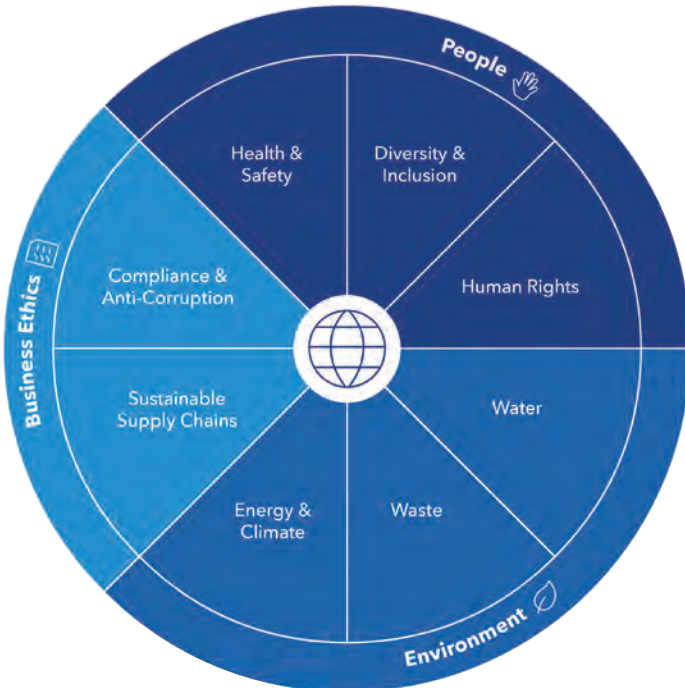


Sustainability Management

Our K+S mission sets the framework for our activities and for the strategic orientation of the K+S Group. It determines what we do, the way we do it, and for whom we do our business. We think and act sustainably. We are aware of our responsibility as a supplier of mineral products. We supply our customers from agriculture, industry, consumers, and communities with sustainably ex-

tracted and refined minerals. With its Shaping 2030 corporate strategy, K+S is clearly committed to sustainability. We have set ambitious goals for ourselves in these three areas: people, environment and business ethics. All employees are encouraged to contribute in their daily work to reaching these goals.

Sustainability Targets and KPIs





K+S SUSTAINABILITY KPIS AND TARGETS 2030

Target

People

HEALTH & SAFETY:

Providing a healthy and safe work environment to protect our employees who constitute our most valuable capital.

DIVERSITY & INCLUSION:

Hiring and developing a workforce that reflects the places in which we do business. Fostering an inclusive environment that enables all employees to thrive and contribute to innovation and results.

HUMAN RIGHTS:

Establishing the respect towards internationally recognised human rights at all sites to ensure this core value is applied globally.

Environment

WATER:

Ending deep well injection of saline waste water from potash production in Germany by end of 2021, no application for renewal. Reducing saline process water.

WASTE:

Reducing the environmental impact and conserving natural resources by re-examining the potential of residues stored on tailings piles.

ENERGY & CLIMATE:

Reducing the carbon footprint and improving energy efficiency to enhance competitiveness.

Business Ethics

SUSTAINABLE SUPPLY CHAINS:

Demand sustainable practices from our suppliers along the entire supply chain so as to align all business activities to our values.

COMPLIANCE & ANTI-CORRUPTION:

Establishing a zero tolerance policy for corruption and bribery as well as anti-competitive practices to avoid the risks of liability, culpability, loss of reputation as well as financial disadvantages.

KPI ¹	Unit	Target value	Deadline
Lost time incident rate	Lost time incident rate	0	Vision 2030
Employees' favourable perception of inclusive work environment	Percent	>90	2030
Sites covered by a human rights due diligence process	Percent	100	2030
Deep well injection of saline waste water in Germany	m ³ p.a.	0	Beginning in January 2022
Additional reduction of saline process water from potash production in Germany	m ³ p.a.	-500,000 ²	2030
Amount of residue used for other purposes than tailings or increased amount of raw material yield	Million tonnes p.a.	3	2030
Additional area of tailings piles covered	ha	155	
Carbon footprint for power consumed (kgCO ₂ /MWh)	Percent	-20	2030
Specific greenhouse gas emissions (CO ₂) in logistics (kgCO ₂ e/t)	Percent	-10	
Critical suppliers aligned with the K+S Group Supplier Code of Conduct (SCoC)	Percent	100	End of 2025
Spend coverage of the K+S Group SCoC	Percent	>90	
All employees reached by communication measures and trained appropriately in compliance matters	Percent	100	End of 2019

²Excluding a reduction due to the KCF facility and the discontinuation of production in Sigmundshall.

Supporting Our Communities

We have a reputation of being good citizens and neighbors. We believe in maintaining the health and welfare of the communities where we live and operate and recognize that charitable contributions and volunteerism are important components of this commitment.

ALWAYS KEEP IN MIND:

- If you, personally, volunteer to help charitable organizations, be sure that your participation does not interfere with your ability to satisfy your work duties.
- Non-governmental organizations (NGOs) often have an interest in what we do as a Company. If you are contacted by an NGO, be sure to consult with Communications & Brands before responding.
- Each donation must be transparent. This includes making certain that the identity of the recipient and the intended use of the donation be known. Also, the reason, amount and purpose of the donation must be both sufficiently justifiable and documented. Donations to individuals, political parties, profit organizations, and to private accounts are not permitted.

Diversity & Inclusion

We work best when we work as a team, when we treat one another with dignity and respect, and value the unique contributions of others.

We are committed to equal employment opportunity and prohibit discrimination

and harassment based on race, national origin, sex, religion, color, disability, marital status, protected veteran status, sexual orientation, gender identity, gender expression, genetic information, citizenship, or any other characteristic protected by law.

Human Rights

We conduct our business in a manner that respects the human rights and dignity of all. We will not tolerate the abuse of human rights in our operations or in our supply chain. In line with the UN Guiding Principles on Business and Human Rights, we base our human rights commitment on the International Bill of Human Rights, and the ILO Declaration on Fundamental Principles and Rights at Work. We follow the Organization of Economic Co-operation Development (OECD) Guidelines for Multinational Enterprises and act consistent with the United Nations Global Compact's ten principles.

Where we face divergence between internationally recognized human rights and national laws, we will seek to act in accordance with the higher standard. Where they are in conflict, we will adhere to national law, while seeking ways

to respect international human rights to the greatest extent possible, while recognizing that it is the ultimate duty of governments to protect human rights.

ALWAYS KEEP IN MIND:

- We do not accept any form of child labor. We reject any form of slavery, forced labor, and human trafficking.
- Report any suspicion or evidence of potential human rights abuses in our operations or in the operations of our business partners.
- Remember that respect for human dignity begins with our daily interactions with one another and with our business partners. This includes promoting diversity and inclusion, accommodating disabilities, and doing our part to respect the rights and dignity of everyone with whom we do business.

ALWAYS KEEP IN MIND:

- Treat others with respect. Treat your co-workers as well as you would want others to treat your parents, spouse, or children at work because they are someone's parent, spouse, or child.
- Help create an inclusive environment where everyone can contribute, develop, and fully utilize their talents.
- Keep an open mind to new ideas and listen to different points of view.
- Inform others we work with of our expectation that they act in a way that is consistent with our sense of fair treatment and equal opportunity.

Our Workplace is Free From Harassment and Intimidation

We do not tolerate any form of bullying, abuse, or harassment. This includes actions that are unwelcome, offensive, intimidating, or discriminatory as well as any form of sexual harassment.

Harassment means any inappropriate conduct, comment, display, action, or gesture by one person to another that is made on the basis of race, gender, gender identity, sexual orientation, physical appearance, or a number of other protected grounds.

One form of harassment is also displaying or circulation of derogatory materials such as pictures or literature that an individual may find demeaning.

Harassment also includes sexual harassment, which includes offensive or humiliating behavior that is related to a person's gender, as well as any conduct, comment, gesture, or contact of a sexual nature that is likely to cause offense or humiliation to any person or that might, on reasonable grounds, be perceived by that person as placing a condition of a sexual nature on employment or on any opportunity for training or promotion.

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

- Unwelcome physical contact such as touching, hugging, blocking movements, patting or brushing against a person's body.
- Verbal or written statements, questions, discussion, or jokes that are sexually explicit.
- Questions, remarks, discussions, or jokes of a sexual nature about a person's clothing, body, or sexual activity.
- Displaying or using electronic communication to display sexually explicit material such as photographs, drawings, or objects.
- Reprisals, or implied or expressed threat of reprisal, for refusing to comply with a sexually oriented request.
- Indecent exposure or sexual assault.

Harassing behavior is not limited to working relationships during regular business hours on corporate premises. Workplace harassment can include instances where employees are off corporate premises during work-related travel, work-related social functions, and work-related assignments or conferences.

Health, Safety, Management Systems

Nothing is more important to K+S than health and safety – not production, not sales, not profit.

Golden Rules of Occupational Safety:

The “Golden Rules” apply worldwide at all K+S Group locations. It is important to understand and comply with these rules – at all times. The “Golden Rules” apply to everyone who organizes, performs and monitors work. The “Golden Rules” summarize our standards which describe the obligations relating to safety at work. As these rules do not reflect all risks, it is important that you should be aware of all other safety requirements before and during work.

If you have the impression that a task cannot be performed in safe conditions and circumstances, do not start it or do not carry on with the task. If you choose to violate these “Golden Rules” and perform your work in an unsafe way, disciplinary actions might happen.

1. Rule: Use Personal Protective Equipment (PPE)
2. Rule: Illegal drugs and alcohol are prohibited
3. Rule: Obtain authorization for overriding or disabling critical safety equipment
4. Rule: Only perform activities for which you are trained and authorized to perform
5. Rule: Immediate reporting of any incident
6. Rule: Intervene in the event of an observed unsafe working condition or practice (or activity)
7. Rule: Do not enter hazardous areas without a permit
8. Rule: Energy Sources must be properly isolated, locked and tagged
9. Rule: Use of proper equipment for the task (do not modify equipment or remove guards)

Protecting the Environment

Sustainability is an integral component of our business strategy. We are committed to minimizing damage to the environment as well as any potential harm to the health and safety of employees, business partners, and our communities. We are also committed to being responsible stewards of natural resources and to reducing our carbon footprint.

ALWAYS KEEP IN MIND:

- Do your part to ensure that protecting the environment is a priority. Stop work and contact your supervisor if you believe it is likely to result in damage to the environment.
- Read and understand all the information provided by the Company and relevant to your job on the safety, health, and environmental effects of our products and workplace chemicals, as well as information on how to handle and use them safely.
- If you have any questions about compliance with environmental, health and safety laws and policies, contact the Environmental, Health & Safety, Compliance, or Legal departments.
- Be proactive and look for ways that we can reduce waste and use energy and natural resources more efficiently.

Insider Trading

In the course of business, you may become aware of material non-public information about K+S Aktiengesellschaft, or other publicly traded companies. Using this information for personal gain, sharing it with others, or spreading false rumors, is illegal. If you become aware of such information, please immediately inform Investor Relations or the Corporate Legal department.

ALWAYS KEEP IN MIND:

- Never buy or sell any securities of any company based on material, non-public information.
- Do not pass on material, non-public information, or “tips” to others.
- When trading, use care even if you ‘think’ you are not relying on material, non-public information.

For more information, see the Insider Monitoring Chapter in the K+S Global Organization Handbook.

Handling of Confidential Information

One of our most valuable assets is information. The unauthorized release of confidential information can cause us to lose a critical competitive advantage, embarrass the Company, and damage our relationships with our customers and business partners.

“Confidential information” are all facts, subjects and findings, irrespective of the form thereof (e.g., written documents, drawings, maps, photocopies, photographic materials, electronic files and data storage media, and the spoken word) that should not come to the knowledge of uninvolved parties (internal and/or external). Confidentiality is also required if and insofar as a confidentiality or non-disclosure agreement has been entered into with any third party.

For these reasons, confidential information must be treated carefully. This means it must be accessed, stored, and transmitted in a manner consistent with our policies and procedures.

ALWAYS KEEP IN MIND:

- Use and disclose confidential information only for legitimate business purposes.
- Properly label confidential information to indicate how it should be handled, distributed, and destroyed.
- Protect the confidential and proprietary information of business partners.
- Never discuss confidential information when others might be able to overhear what is being said (for example on planes, elevators, and when using mobile phones in non-private spaces) and be careful not to send confidential information to unattended fax machines or printers. Also, be sure to check the accuracy of email addresses and consider using encryption when communicating confidential information via email.

Using Our Assets Wisely

We all have a responsibility to use our assets and resources wisely, with care, and guard against misuse, damage, loss, theft, and waste.

Company assets can include, but are not limited to, facilities, property and equipment, tools, vehicles, supplies, computers and digital systems, time, confidential and proprietary information, intellectual property, corporate opportunities, logos, trademarks, and funds.

ALWAYS KEEP IN MIND:

- Make sure our assets are not lost, damaged, or misused.
- Guard our intellectual property - and respect the intellectual property rights of others.
- Email and voicemail systems and the content on them are considered Company property and depending on their content can also be Company Records, which must be maintained as required under any applicable policies.
- You are expected to use our property for business purposes only, but limited personal use of phones and computer systems is allowed as long as it does not have a negative impact on performance or productivity, or violates any Company policies.



Data Protection

In recent years, individuals, companies, and governments have grown increasingly concerned about the privacy and security of personal information. As a result, laws protecting the privacy of personal information and how it may be collected, disclosed, used, and retained are becoming more common.

We respect the privacy and the confidentiality of personal information. Only use personal information that is needed to operate effectively or to comply with the law.

ALWAYS KEEP IN MIND:

- Keep personal information safe and secure. This includes locking file cabinets,

password protecting sensitive electronic documents, and locking your computer screen when you leave your workstation.

- Use care when you provide personal data to anyone inside or outside the Company and limit access to authorized individuals. Use password protection and secure transmission methods.
- When we use third parties to provide services for us, make sure they understand the importance we place on privacy and that they must uphold our standards.
- If you have any questions on Data Protection please contact: dataprivacy@k-plus-s.com

Communication

We need a clear, consistent, and truthful voice when providing information to the public and the media. For this reason, it is important that only formally designated employees speak with the press on behalf of the Company.

ALWAYS KEEP IN MIND:

- Unless you are authorized to do so, never give the impression that you are speaking on behalf of the Company in any communication that may become public.

- If you're contacted by the media or by members of the investment community, refer them to Communications for a response.
- Use good judgment when using social media, including expressing ideas and opinions in a respectful manner. Ultimately, you are solely responsible for what you post online.

If you see something online that could be potentially harmful to the Company, report it immediately to the Communications department. Don't respond to negative comments yourself.

K+S Aktiengesellschaft

www.kpluss.com

