

GRI Content Index and UN Global Compact Principles

The GRI Standards represent global best practice for reporting publicly on a range of economic, environmental and social impacts. Sustainability reporting based on the Standards provides information about an organization's positive or negative contributions to sustainable development.

The GRI Standards is a modular system of interconnected standards. Three series of Standards support the reporting process: the GRI Universal Standards, which apply to all organizations; the GRI Sector Standards, applicable to specific sectors; and the GRI Topic Standards, each listing disclosures relevant to a particular topic. Using these Standards to determine what topics are material (relevant) helps organizations to achieve sustainable development.

GRI-Standard		Page	Comment and online addition	UN Global Compact
1. Universal Standards 2021				
GRI 1: Foundation 2021				
	Requirement 7: Publish a GRI content index		Available at: www.kpluss.com/gricontentindex	
	Requirement 8: Provide a statement of use			
GRI 2: General Disclosures 2021				
The organization and its reporting practices				
2-1	Organizational details	28-29, 39-40, 251-252, 271	Location of operations available at: www.kpluss.com/sites	
2-2	Entities included in the organization's sustainability reporting	195-196, 251-252		
2-3	Reporting period, frequency and contact point	33, 271		
2-4	Restatements of information	33-34		
2-5	External assurance	76, 263-266		
Activities and workers				
2-6	Activities, value chain, and other business relationships	36-44, 251-252, 269		
2-7	Employees	72-75	For legal reasons we are not allowed to report on the not published information required by GRI.	6
2-8	Workers who are not employees			
Governance				
2-9	Governance structure and composition	108-119		
2-10	Nomination and selection of the highest governance body	108-119		
2-11	Chair of the highest governance body	18-27, 113		
2-12	Role of the highest governance body in overseeing the management of impacts	18-27, 45-49, 76-107, 121-124, 136-154		
2-13	Delegation of responsibility for managing impacts	108-135		
2-14	Role of the highest governance body in sustainability reporting	18-27, 263- 266		
2-15	Conflicts of interest	108-119		
2-16	Communication of critical concerns	120		
2-17	Collective knowledge of the highest governance body	108-119		
2-18	Evaluation of the performance of the highest governance body	108-119		
2-19	Remuneration policies	164-184		
2-20	Process to determine remuneration	164-184		
2-21	Annual total compensation ratio	74-75, 164-184		
Strategy, policies and practices				
2-22	Statement on sustainable development strategy	14-17		
2-23	Policy commitments	96-97, 119, 136-153		10
2-24	Embedding policy commitments	125		
2-25	Processes to remediate negative impacts			
2-26	Mechanisms for seeking advice and raising concerns	94-97		10
2-27	Compliance with laws and regulations	120		7, 8
2-28	Membership associations		Available at: www.kpluss.com/stakeholder	
Stakeholder engagement				
2-29	Approach to stakeholder engagement	81-84		
2-30	Collective bargaining agreements	72-75		3
GRI 3: Material Topics 2021				
Disclosure on material topics				
3-1	Process to determine material topics	33-34, 48-49		

3-2	List of material topics	33-34, 48-49		
3-3	Management of material topics	33-34, 36-44, 48-49, 76-107, 120-124, 136-154		
3. Topic Standards				
GRI 200: Economic Standards				
GRI 3: Material Topics 2021				
3-3	Management of material topics	33-34, 36-44, 48-49, 76-107, 120-124, 136-154		
GRI 201: Economic Performance 2016				
201-1	Direct economic value generated and distributed	44		
201-2	Financial implications and other risks and opportunities due to climate change	136-153	We provide additional information via our participation in CDP on www.cdp.net/en/responses	7
201-3	Defined benefit plan obligations and other retirement plans	204		
GRI 205: Anti-corruption 2016				
205-1	Operations assessed for risk related to corruption	94-97, 120, 122		10
205-2	Communication and training about anti-corruption policies and procedures	94-97		10
GRI 206: Anti-competitive Behavior 2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	119-121		10
GRI 207: Tax 2019				
207-1	Approach to tax	119-120		
207-2	Tax governance, control, and risk management	120, 136-153		
207-3	Stakeholder engagement and management of concerns related to tax	81-84		
207-4	Country-by-country reporting		Available at: www.kpluss.com/grouppaymentreport	
GRI 300: Environmental Standards				
GRI 3: Material Topics 2021				
3-3	Management of material topics	33-34, 36-44, 48-49, 76-107, 120-124, 136-154		
GRI 302: Energy 2016				
302-1	Energy consumption within the organization	91-94		7, 8
302-2	Energy consumption outside of the organization	94		7, 8
GRI 303: Water and Effluents 2018				
303-1	Interactions with water as a shared resource	87-89	The determination of waste- and process-water-related effects takes place in the context of the water permit procedure.	7, 8
303-2	Management of water discharge-related impacts	87-89	We comply with the applicable laws and operating permits. Information on water protection can be found here: www.kpluss.com/waterprotection	7, 8
303-3	Water withdrawal	87-89		7, 8
303-4	Water discharge	87-89		7, 8
GRI 305: Emissions 2016				
305-1	Direct (Scope 1) GHG emissions	91-94		7, 8
305-2	Energy indirect (Scope 2) GHG emissions	91-94		7, 8
305-3	Other indirect (Scope 3) GHG emissions	91-94	We record a specific part of our Scope 3 emissions for subsequent transportation (GHG Protocol, Category 9: Downstream transportation and distribution)	7, 8
305-4	GHG emissions intensity	94		7, 8
GRI 306: Effluents and Waste 2016				
MM3	Total amounts of overburden, rock, tailings, and sludges and their associated risks	89-90		
GRI 308: Supplier Environmental Assessment 2016				
308-1	New suppliers that were screened using environmental criteria	94-95	One of the goals of the K+S GROUP is to cover more than 90 percent of its procurement spend with the K+S Supplier Code of Conduct (SCoC) by 2025. In the long term, this will also include our new suppliers. The SCoC contains extensive requirements in the environmental area.	7
GRI 400: Social				
GRI 3: Material Topics 2021				

3-3	Management of material topics	33-34, 36-44, 48-49, 76-107, 120-124, 136-154		
GRI 401: Employment 2016				
401-1	New employee hires and employee turnover	72-75	For legal reasons we are not allowed to report on the not published information required by GRI.	6
GRI 402: Labor / Management Relations 2016				
402-1	Minimum notice periods regarding operational changes	72-75		3
MM4	Number of strikes and lock-outs exceeding one week's duration, by country		In 2023, there were no strikes and lock-outs at the K+S GROUP facilities.	3
GRI 403: Occupational Health and Safety 2018				
403-1	Occupational health and safety management system	78-80		
403-2	Hazard identification, risk assessment, and incident investigation	78-80		
403-3	Occupational health services	78-80		
403-4	Worker participation, consultation, and communication on occupational health and safety	78-80		
403-5	Worker training on occupational health and safety	78-80		
403-6	Promotion of worker health	78-80		
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	78-80		
403-8	Workers covered by an occupational health and safety management system		The implementation according to the BG RCI hallmark "Sicher mit System" covers all employees of the K+S GROUP as well as contractor employees whose workplaces are controlled by the K+S GROUP.	
403-9	Work-related injuries	78-80		
GRI 404: Training and Education 2016				
404-1	Average hours of training per year per employee	74-75		6
404-2	Programs for upgrading employee skills and transition assistance programs	74-75		
404-3	Percentage of employees receiving regular performance and career development reviews	74-75		6
GRI 405: Diversity and Equal Opportunity 2016				
405-1	Diversity of governance bodies and employees	80-81, 119	For legal reasons we are not allowed to report on the not published information required by GRI.	6
405-2	Ratio of basic salary and remuneration of women to men	74		6
GRI 406: Non-discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken	80-81, 94-96, 120		1, 2, 6
GRI 407: Freedom of Association and Collective Bargaining 2016				
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	33-34, 120	As part of our compliance management, no violation of trade union freedom of association was reported.	3
GRI 408: Child Labour 2016				
408-1	Operations and suppliers at significant risk for incidents of child labor	33-34, 120	No case of child labour was reported as part of our compliance management.	1, 2, 5
GRI 409: Forced or Compulsory Labour 2016				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	33-34, 120	No case of forced or compulsory labor was reported as part of our compliance management.	1, 2, 4
GRI 414: Supplier Social Assessment 2016				
414-1	New suppliers that were screened using social criteria	94-95	One of the goals of the K+S GROUP is to cover more than 90 percent of its procurement spend with the K+S Supplier Code of Conduct (SCoC) by 2025. In the long term, this will also include our new suppliers. The SCoC contains extensive requirements in the social area.	1, 2
GRI 415: Public Policy 2016				
415-1	Political contributions	84		10
GRI 416: Customer Health and Safety 2016				
416-1	Assessment of the health and safety impacts of product and service categories	42-44		
GRI 417: Marketing and Labeling 2016				
417-1	Requirements for product and service information and labeling	42-44	More on product responsibility, see: www.kpluss.com/productresponsibility	
GRI 418: Customer Privacy 2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		No violation was reported as part of our compliance management. K+S strictly observes the General Data Protection Regulation (DSGVO).	
GRI MM: Closure Planning				
MM 10	Closure Planning	41		