

REPORT ON EQUALITY AND EQUAL PAY

PUBLICATION AS AN ANNEX TO THE 2023 MANAGEMENT REPORT PURSUANT TO TRANSPARENT REMUNERATION LAW (ENTGTRANSPG)

Pursuant to Sections 21, 22 of the Law for Promotion of Remuneration Transparency between Women and Men (Transparent Remuneration Law – EntgTranspG), K+S Aktiengesellschaft compiles a report on equality and equal pay as an annex to the management report at least every five years. In deviation from the annual financial statements and management report, the year 2022 is the relevant reporting year for the report in 2023 in accordance with the legal requirement.

1. MEASURES FOR PROMOTING EQUALITY BETWEEN WOMEN AND MEN AND THEIR IMPACT

We are committed to equal opportunities. Our fundamental values and principles (Code of Conduct) set out this commitment. As a signatory to the Global Compact and the Charter of Diversity, we affirm this position. Our activities in the area of “Diversity & Inclusion” counteract discrimination. We strive for equal opportunities for women as well as equal remuneration. The basis for diversity & inclusion is the appreciation of all employees. At K+S, all employees experience this appreciation, irrespective of gender, nationality, ethnic origin, religion or ideology, social origin, physical or mental impairment, age, sexual orientation, and identity. K+S promotes and supports the compatibility of work and family life. Family-friendly work structures, room for diversity, and individual offers for compatibility are intended to enable our employees to achieve a good balance between professional and family tasks. Within the scope of our Company’s possibilities, we support our employees in balancing work and family life with flexible working time models, working from home, and needs-based care services, both for children and for family members. At our headquarters in Kassel, we also provide a day-care center close to the Company.

Pursuant to the statutory regulation for the equal participation of women and men in management positions, the minimum proportion of women and men on the Supervisory Board is 30% each. As of December 31, 2022, the Supervisory Board comprised two female employee representatives and two female shareholder representatives, so that the minimum proportion of both employee and shareholder representatives was always achieved. With the elections to the Supervisory Board at the Annual General Meeting on May 10, 2023, the proportion of women rose to more than 30%. The Supervisory Board set a target of 25% at its meeting on May 14, 2019 for the equal participation of women and men in management positions. This was significantly exceeded as at December 31, 2023 with a share of women of 50%.

Regarding the Act on Equal Participation of Women and Men in Leadership Positions, we have set targets for the proportion of women in the management level below the Board of Executive Directors of K+S Aktiengesellschaft until December 31, 2025. At the first level below the Board of Executive Directors, the target of 30% was not achieved as at December 31, 2022 (21%) and December 31, 2023 (10%). At the second level below the Board of Executive Directors, the target of 30% was almost achieved as at December 31, 2022 with a proportion of women of 28% and as at December 31, 2023 with 29%.

2. MEASURES FOR THE ESTABLISHMENT OF EQUAL PAY FOR WOMEN AND MEN

At K+S Aktiengesellschaft, we pursue the goal of remunerating our employees in a performance-related, market-oriented, and comparable manner. Our employees covered by collective bargaining agreements are subject to the German collective bargaining agreement, whose equal remuneration has been confirmed by the German Federal Anti-Discrimination Agency. Under our non-tariff remuneration system, non-tariff functions are assessed and remunerated based on uniform Group-wide criteria. Regular market comparisons ensure fairness and market conformity.

3. BREAKDOWN OF STATISTICAL DATA FOR K+S AKTIENGESELLSCHAFT

AVERAGE TOTAL NUMBER OF EMPLOYEES¹

E.1

	2017	2022	Change 2022 vs. 2017
Average total number of employees	963	790	-173
- thereof male	622	491	-131
- thereof female	341	299	-42
Average number of full-time employees	828	660	-168
- thereof male	602	472	-130
- thereof female	227	188	-39
Average number of part-time employees	135	130	-5
- thereof male	21	19	-2
- thereof female	114	112	-2
Average number of trainees	21	27	+6
- thereof male	12	15	+3
- thereof female	8	12	+4

¹ Rounding differences may arise in percentages and figures.