

The Task Force on Climate-related Financial Disclosure (TCFD) pursues climate-related disclosure of information in the areas of governance, strategy, risk management, and metrics and targets. We support the recommendations of the TCFD and already report the following information as part of the CDP questionnaire:

Governance	Required information	CDP questionnaire 2023 reference	Reference to the Annual Report 2023 of K+S
Disclose the organization's governance around climate-related risks and opportunities.	A. Executive Board's oversight of climate-related risks and opportunities	C1.1a, C1.1b, C1.2	p. 172 ff. (LTI relevant); p. 120 ff.
	B. Management's role in assessing and managing climate-related risks and opportunities	C1.2	p. 120 ff. p. 136 ff.
Strategy	Required information	CDP questionnaire 2023 reference	Reference to the Annual Report 2023 of K+S
Disclosure of the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material	A. Description of climate-related opportunities and risks	C 2.1, C2.1a, C2.2, C2.2a, C2.3, C2.3a	p. 136 ff. p. 120 ff.
	B. Impact of climate-related risks on the organization's businesses, strategy, and financial planning	C2.3a, C2.4, C3.1	p. 120 ff. p. 136 ff.
	C. Resilience of the organizational strategy	C3.2b	p. 45 ff.
Risk Management	Required information	CDP questionnaire 2023 reference	Reference to the Annual Report 2023 of K+S
Disclosure of how the organization identifies, assesses, and manages climate-related risks	A. Organization's processes for identifying and assessing climate-related risks	C2.2	p. 136 ff.
	B. Organization's processes for managing climate-related risks	C2.2	p. 136 ff. p. 120 ff.
	C. Integration of processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	C2.2	p. 136 ff.
Metrics & Targets	Required information	CDP questionnaire 2023 reference	Reference to the Annual Report 2023 of K+S
Disclosure the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material	A. Metrics used by the organization to assess climate-related risks and opportunities	C4.1, C4.1b	p. 136 ff.
	B. Disclosure of Scope 1, Scope 2, and Scope 3 greenhouse gas (GHG) emissions	C6.1, C6.3, C6.5	p. 93
	C. Targets used by the organization to manage climate-related risks and opportunities	C4.1, C4.1b	p. 172 ff.