



Declaration of principles of respect for human rights

November 2021

The Company conducts business in a manner that respects the human rights and dignity of everyone affected by our operations, i. e. employees, contractors and external stakeholders. We are a signatory to the **United Nations Global Compact** and our commitment to human rights is based on the **United Nations Guiding Principles on Business and Human Rights** (Guiding Principles) and the **OECD Guidelines for Multinational Enterprises**. Our approach is further informed by the **International Bill of Human Rights** and the **International Labor Organization's Declaration on Fundamental Principles and Rights at Work**. We always follow the law. Where local law and international human rights law are not aligned, we will 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.

We seek to implement our commitment through rigorous due diligence, ongoing stakeholder engagement, candid disclosure, access to complaint mechanisms and continuous improvement in our policies and processes.

Procedures for identifying the human rights impact

Our commitment in the area of human rights is based on the "Business Ethics & Human Rights" field of action with the topics "Sustainable Supply Chains" and "Compliance & Anti-Corruption". By integrating the topic of human rights into our compliance risk analysis, we address the human rights due diligence obligations to our Group companies and take appropriate countermeasures when risks are identified. With our Code of Conduct for Suppliers, we also encourage our suppliers to observe human rights due diligence obligations in their area. In addition, we will integrate the topic of human rights into our supplier risk analysis by 2023. Human rights and environmental risks in accordance with the **Act on Corporate Due Diligence Obligations for the Prevention of Human Rights Violations in Supply Chains** (Lieferkettensorgfaltspflichtengesetz) can thus be identified and detected at an early stage through a documented process at our sites as well as at our suppliers.

Our commitment to human rights extends to all internationally recognized human rights. In particular, we focus on the most significant human rights risks, including:

Forced and Child Labor

We prohibit any kind of forced labor or human trafficking in our operations and value chain and will act against such practices as are identified. We prohibit and refrain from any kind of child labor and are committed to identifying any form of child labor in our operations and value chain and will act against such practices as are identified.

Non-Discrimination & Equal Opportunity

We value and embrace diversity and inclusion so that our collective wealth of skills, perspectives and experience leads to better solutions for our customers. Furthermore, we prohibit discrimination for example on the basis of gender, age, color, ancestry, ethnical or social origin, nationality, sexual orientation, incapacity, religion, world view, or political opinion and work to maintain a work environment that is free from discrimination or harassment, when making any employment decision.



Freedom of Association and Collective Bargaining

We respect the right of our employees, to the full extent of applicable laws, rules, and regulations, to form a workers' council, collective bargaining unit or other employee representations, and to enter into collective bargaining.

Health & Safety, and Dignity

We are committed to respecting workers' dignity. Protecting people's Health and Safety is a top priority for the K+S Group. We do not tolerate disrespectful or inappropriate behavior, unfair treatment or retaliation of any kind. 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.

We work to ensure full compliance with applicable wage, work hours, overtime and benefits laws. Employees receive wages that are in line with applicable national statutes or, in nations where no minimum wage legislation exists, consistent with applicable local industry benchmarks and in accordance with terms of applicable collective bargaining agreements.

Indigenous Communities

We recognize and respect the particular cultures, histories, and rights of indigenous people who may be particularly vulnerable to resource activities in many parts of the world. We follow national law on indigenous consultation and endeavor to attain free, prior, and informed consent wherever necessary.

Implementation of measures and review of their effectiveness

Since 2021, we have started to conduct risk analyses with our Group companies and implement a regular process. To ensure human rights due diligence at our suppliers, the topic of human rights will be integrated into the supplier risk analysis by 2023. If risks are identified, the first step is a detailed analysis. The specific circumstances are then examined and suitable measures are developed and introduced. These measures and their effectiveness are continuously monitored and adjustments are made if necessary.

Reporting

Internally, we regularly report on the progress of the activities, such as in board meetings, in the Sustainability Committee and on internal company platforms. Externally, we report in the K+S Annual Report, in the UK Modern Slavery Act as well as at events or in discussions with political representatives. We face the questions of interested parties and are interested in a continuous exchange of experiences.

Complaint mechanisms

Speak-UP!

Our whistleblower system "SPEAK UP!" gives employees, contractors and communities the opportunity to express their concerns, also with regard to human rights. They can do this anonymously and in various languages.