

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	24-25, 34-35, 231-232, 250	Location of operations available at: www.kpluss.com/sites	
2-2	Entities included in the organization's sustainability reporting	172-173, 231-232		
2-3	Reporting period, frequency and contact point	28, 250		
2-4	Restatements of information	28-29		
2-5	External assurance	69, 242-245		
Activities and workers				
2-6	Activities, value chain, and other business relationships	31-38, 231-232, 248		
2-7	Employees	65-68	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	95-104		
2-10	Nomination and selection of the highest governance body	95-104		
2-11	Chair of the highest governance body	15-23, 100		
2-12	Role of the highest governance body in overseeing the management of impacts	15-23, 39-42, 69-94, 106-109, 120-137		
2-13	Delegation of responsibility for managing impacts	95-119		
2-14	Role of the highest governance body in sustainability reporting	15-23, 242-245		
2-15	Conflicts of interest	95-104		
2-16	Communication of critical concerns	105-106		
2-17	Collective knowledge of the highest governance body	95-104		
2-18	Evaluation of the performance of the highest governance body	95-104		
2-19	Remuneration policies	147-162		
2-20	Process to determine remuneration	147-162		
2-21	Annual total compensation ratio	67-68, 147-162		
Strategy, policies and practices				
2-22	Statement on sustainable development strategy	11-13		
2-23	Policy commitments	88, 105, 120-137		10
2-24	Embedding policy commitments	110		
2-25	Processes to remediate negative impacts			
2-26	Mechanisms for seeking advice and raising concerns	86-88		10
2-27	Compliance with laws and regulations	105-106		7, 8
2-28	Membership associations		available at: www.kpluss.com/stakeholder	
Stakeholder engagement				
2-29	Approach to stakeholder engagement	74-76		
2-30	Collective bargaining agreements	65-68		3
GRI 3: Material Topics 2021				
Disclosure on material topics				
3-1	Process to determine material topics	28-29, 42		
3-2	List of material topics	28-29, 42		
3-3	Management of material topics	28-29, 31-38, 42, 69-94, 106-109, 120-137		
3. Topic Standards				
GRI 200: Economic Standards				
GRI 3: Material Topics 2021				
3-3	Management of material topics	28-29, 31-38, 42, 69-94, 106-109, 120-137		
GRI 201: Economic Performance 2016				
201-1	Direct economic value generated and distributed	38		
201-2	Financial implications and other risks and opportunities due to climate change	120-136	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	180-181		
GRI 205: Anti-corruption 2016				
205-1	Operations assessed for risk related to corruption	86-88, 105-106, 107		10
205-2	Communication and training about anti-corruption policies and procedures	86-88		10
GRI 206: Anti-competitive Behavior 2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	105-106		10
GRI 207: Tax 2019				
207-1	Approach to tax	105-106		
207-2	Tax governance, control, and risk management	105-106, 120-136		
207-3	Stakeholder engagement and management of concerns related to tax	74-76		
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	28-29, 31-38, 42, 69-94, 106-109, 120-137			
GRI 302: Energy 2016					
302-1	Energy consumption within the organization	83-86			7, 8
302-2	Energy consumption outside of the organization	86			7, 8
GRI 303: Water and Effluents 2018					
303-1	Interactions with water as a shared resource	80-81	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	80-81	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	80-81			7, 8
303-4	Water discharge	80-81			7, 8
GRI 305: Emissions 2016					
305-1	Direct (Scope 1) GHG emissions	83-86			7, 8
305-2	Energy indirect (Scope 2) GHG emissions	83-86			7, 8
305-3	Other indirect (Scope 3) GHG emissions	83-86	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	86			7, 8
GRI 306: Effluents and Waste 2016					
MM3	Total amounts of overburden, rock, tailings, and sludges and their associated risks	81-83			
GRI 308: Supplier Environmental Assessment 2016					
308-1	New suppliers that were screened using environmental criteria	86-87	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	28-29, 31-38, 42, 69-94, 106-109, 120-137			
GRI 401: Employment 2016					
401-1	New employee hires and employee turnover	65-68	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	65-68			3
MM4	Number of strikes and lock-outs exceeding one week's duration, by country		In 2021, 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	71-72			
403-2	Hazard identification, risk assessment, and incident investigation	71-72			
403-3	Occupational health services	71-72			
403-4	Worker participation, consultation, and communication on occupational health and safety	71-72			
403-5	Worker training on occupational health and safety	71-72			
403-6	Promotion of worker health	71-72			
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	71-72			
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	71-72			
GRI 404: Training and Education 2016					
404-1	Average hours of training per year per employee	67-68			6
404-2	Programs for upgrading employee skills and transition assistance programs	67-68			
404-3	Percentage of employees receiving regular performance and career development reviews	67-68			6
GRI 405: Diversity and Equal Opportunity 2016					
405-1	Diversity of governance bodies and employees	72-74, 104	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	67			6
GRI 406: Non-discrimination 2016					
406-1	Incidents of discrimination and corrective actions taken	72-74, 86-88, 105-106			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	27-28, 105-106	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	27-28, 105-106	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	27-28, 105-106	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	86-87	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	76			10
GRI 416: Customer Health and Safety 2016					
416-1	Assesment of the health and safety impacts of product and service categories	37-38			
GRI 417: Marketing and Labeling 2016					
417-1	Requirements for product and service information and labeling	37-38	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	36		