



Policy Statement

K+S Group Policy Statement on Respect for Human Rights and Environmental Standards

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Foreword by the Board of Executive Directors

Wherever we are in the world, we must treat each other respectfully and act accordingly. We are aware of our social responsibility and take our duty of care seriously. In accordance with our corporate goals, the consistent observance of human rights and environmental standards is a fundamental pillar of our actions. This applies both to our own activities and to the design and maintenance of our business relationships. This commitment is also anchored in our K+S Values and our K+S Code of Conduct.

Our joint efforts are essential for setting a common high ethical standard for the way we do business in our Company and beyond. Respecting human rights and environmental standards, as well as the implementation of due diligence obligations in our operational processes to ensure appropriate respect, are an important contribution to improving the human rights situation along our global supply and value chains. K+S actively monitors the continuously evolving regulatory environment. Against this context, we take early action to ensure we are well prepared for new requirements. We recognize the challenges of our time and address them proactively. Accordingly, we continuously develop and refine our human rights and environmental due diligence processes.

We raise awareness on issues concerning human rights and environmental standards. Our aim is to work together with our business partners to uphold and protect the rights of people and communities along our value chain. For this purpose, we have defined processes to identify, prioritize, and appropriately counteract human rights and environmental risks as needed and on a case-by-case basis. All employees are expected to treat each other with respect and trust. The K+S Group has defined values as the foundation for its corporate culture. The six K+S values (Safe & Sustainable, Partnership-oriented, Entrepreneurial, Agile, Innovative, and Optimistic) represent the common values of all organizational units within the K+S Group. They form the basis of our collaboration and reflect the standards we set for our actions and work.

We expect our partners to also adhere to and comply with internationally recognized standards, operate sustainably, and appropriately pass on these expectations along their value chain.

Our Policy Statement on Respecting Human Rights and the Associated Environmental Standards reinforces our ongoing commitment. We regularly review implemented processes and measures and make necessary and targeted adjustments as needed. Promoting sustainability and high ethical standards is not a one-time task that is completed after the initial implementation of appropriate processes. On the contrary, we continuously work to put our due diligence obligations into practice and to identify ongoing optimization potentials.

The Board of Executive Directors

About K+S – Who we are and what we stand for

We enrich life for generations. We make an important contribution to society: We enable farmers securing the world's food supply. Our products keep numerous industries running. We enrich consumers' daily lives and ensure safety in winter. With around 11,500 employees, production sites on two continents, and a global distribution network, we are a reliable partner for our customers. On a solid financial basis, we strive to open new markets and business models. At the same time, we are committed to our social and ecological responsibility in all the regions in which we operate.

The K+S Group is committed to social responsibility. We respect human rights in all regions in which we operate. We conduct our business in a manner that respects the dignity and rights of all people affected by our business activities. This includes in particular our employees, contractors, and external stakeholders. We consider the protection of human rights as a central element of our corporate responsibility.

K+S expects fair and sustainable business practices throughout the entire supply chain. This is also outlined in our Supplier Code of Conduct for the K+S Group. The Code requires suppliers to recognize and adhere to our values and is based on international standards. It covers topics such as human and labor rights, health and safety, environmental aspects, and responsible business conduct.

We are a signatory to the United Nations Global Compact. Our commitment to respecting human rights is based, among other things, on

- the International Bill of Human Rights, i.e., the United Nations Universal Declaration of Human Rights,
- the Declaration on Fundamental Principles and Rights at Work of the International Labour Organization (ILO Core Labour Standards),
- the OECD Guidelines for Multinational Enterprises, and
- the United Nations Guiding Principles on Business and Human Rights (UN Guiding Principles).

In addition, we are a member of the UN Global Compact Network Germany e.V. (UN GCD). Beyond the international standards mentioned above, we also comply with the relevant national regulations, in particular the requirements of the German Act on Corporate Due Diligence in Supply Chains (Lieferkettensorgfaltspflichtengesetz, LkSG). Consequently, we take into account not only our own business operations but also our value chain.

Furthermore, we make a direct contribution to the achievement of the United Nations' Sustainability Development Goals (SDGs) and support the achievement of these goals.

We have firmly embedded diversity and inclusion in our K+S values and have been signatories of the Diversity Charter since 2011. As signatories, we stand for a work environment free from prejudice and have been participating in the annual “Diversity Day” since 2019.

Our Commitment to Human Rights and Environmental Standards

We are committed to respecting internationally recognized human rights and environmental standards and observing them in our business activities and along our value chains. In line with our corporate objectives, we regard them as essential components of our activities and business relationships. We adhere to the high standards of our customers and ensure compliance with all contractual obligations, legal regulations, and other requirements. As demonstrated, we have a long-standing commitment to focus on the most important human rights risks and the environmental aspects relevant to our business activities. These include in particular:

The Ban on Child and Forced Labor

We prohibit any form of forced labor, modern forms of slavery, or human trafficking in our operations, do not tolerate them in our supply chain, and will take decisive action against violations. We prohibit and refrain from any form of child labor. Therefore, we strive to identify any form of child labor in our operations and value chain and act against violations.

Non-Discrimination and Equal Opportunities

We are committed to equal opportunities in the workplace and prohibit any form of harassment. Bringing together different skills, perspectives, and experiences is of central importance to us, also to find better solutions for our customers. Furthermore, we prohibit discrimination based on gender, age, skin color, ancestry, ethnic or social origin, nationality, sexual orientation, religion, belief, disability, or political opinion and work to maintain a work environment free from discrimination or harassment. We are committed to trust, tolerance, and respect in the workplace and in our interactions with each other. The recognition and promotion of diversity and inclusion are important parts of our actions.

Freedom of Association and Collective Bargaining

We respect the right of our employees to establish a works council, a collective bargaining association or other employee representation and enter collective bargaining to the full extent of applicable laws, rules, and regulations.

Health, Occupational Safety and Fair Working Conditions

We ensure that the dignity of our employees is respected. The protection of health and occupational safety is a top priority for the K+S Group. We are also committed to compliance with any occupational health and safety regulations. We do not tolerate disrespectful or otherwise inappropriate behavior, unfair treatment, or any form of retaliation. Additionally, we do not tolerate any form of bullying, abuse, reprimand, or harassment. This includes, in particular, actions that are unwanted, offensive, intimidating, or discriminatory, as well as any form of sexual harassment.

We are also committed to ensuring compliance with applicable laws on wages, working hours, overtime, and social benefits. Our employees receive wages and salaries that are appropriate and comply with applicable national laws or, in countries where no minimum wage laws exist, with the applicable local industry standard and the terms of applicable collective bargaining agreements.

Protection of Livelihoods and Indigenous Communities

We oppose the unlawful deprivation of livelihoods in any form (housing, land, forests, or water). We recognize and respect the specific culture, history, and rights of indigenous peoples, who may be particularly affected by resource extraction in many parts of the world. We comply with national laws on consultation with indigenous peoples and seek, where appropriate or necessary, free, prior, and informed consent.

Forced Eviction and Deployment of Security Forces

We do not tolerate unlawful forced evictions or the deployment of security forces if their deployment entails the risk of human rights being violated or restricted.

Environmental Aspects

We continuously strive to minimize and reduce the impact on nature and the landscape associated with our extraction and processing of raw materials.

As part of this, we are committed to the Minamata Convention and dispose of mercury in accordance with legal requirements. We do not carry out mercury mining or processing ourselves. We comply with the obligations of the Stockholm Convention on Persistent Organic Pollutants (POPs). Furthermore, we do not export any (hazardous) waste and imports are carried out in accordance with the requirements of the Basel Convention.

This policy statement demonstrates our fundamental commitment to respecting human rights and the associated environmental standards. This is reflected not least in our corporate policies and clear commitments. Alongside our statements in the annual report (particularly within the sustainability reporting), these include:

- Our Corporate Policy on Safety, Health, Environmental Protection, Quality and Sustainability of the K+S Group,
- the K+S Code of Conduct,
- the K+S Code of Conduct for Suppliers of the K+S Group,
- the Commitment to the Diversity Charter and Diversity Charter 2020, as well as,
- the K+S Modern Slavery Statement.

Fulfilling Our Due Diligence Obligations

We always comply with applicable laws for the protection of human rights and environmental standards, such as the Act on Corporate Due Diligence in Supply Chains (LkSG). Where local law and international human rights are not aligned, we will act in accordance with the higher standard. We strive to continuously fulfill our obligations through thorough due diligence, consistent stakeholder engagement, transparent communication, and continuous improvement of our internal policies and processes.

Our policy statement sets out clear expectation for all employees of the K+S Group. Its objective is to strengthen awareness of respect for human rights and environmental standards and to firmly embed these principles in our corporate culture.

To appropriately raise awareness among all our employees we regularly organize "awareness campaigns" and an annual "Diversity Week" within the Company to raise the awareness of all our employees for respecting human rights. Other measures include notices and portal messages. Our K+S Code of Conduct, which is published on our website and is therefore continuously available not only to our employees but also to other stakeholders, also contains recommendations on respectful interaction. The necessary knowledge for compliance with human rights and environmental due diligence processes is imparted in relevant specialist areas, e.g., in the form of training courses.

With our Code of Conduct for Suppliers, we define our expectations towards our suppliers and other business partners to ensure their commitment to the principles set out, to implement appropriate processes to respect human rights and environmental standards, and to pass on these expectations to their own suppliers. If necessary, we expect our suppliers and other business partners to provide information on request about how they address the aforementioned principles in their company and what processes and measures they have established to ensure the best possible compliance.

Identifying, Monitoring, Prioritizing and Counteracting Risks

As a Company, we have the opportunity to strengthen the protection of human rights and the required consideration for our environment in various ways. We are aware of the potential human rights and environmental risks that may be associated with our business activities. We consider it part of our due diligence obligation to identify potential and actual adverse impacts of our business activities on people and the environment. This applies both to our own operations and to our value chain.

We continue to strive to regularly analyze, document, and better understand our risks and their specific connection to our Company through structured risk assessments. Since 2021, we have been conducting compliance risk analyses with our Group companies as a regular process. We therefore also address the human rights and environmental due diligence obligations to our Group companies. If risks are identified, we take appropriate countermeasures.

Against the background of the LkSG, we are also comprehensively analyzing both human rights and environmental risks with respect to our supply chain. The concept developed for carrying out the risk analysis has been implemented and is regularly reviewed. On this basis, we identify relevant topics and risks. In doing so, potential severity of the risks is taken into account, as well as our ability to influence them, and other suitable case specific criteria.

Based on the risk analysis conducted to date, no material risks have been identified in our own business area. With regard to the supply chain, specific risks were identified only among a small number of suppliers classified as potentially high-risk. To date, the identified risks have primarily related to the areas of occupational safety, environmental protection, child labour, equal rights and discrimination, freedom of association and collective bargaining. We asked these suppliers to complete training courses corresponding to their risk profile. In this way, we reinforce once again our expectations with regard to human rights and environmental obligations and seek to ensure that these suppliers are able to meet the requirements placed on them in an appropriate manner in the future and effectively comply with them.

Due to the manageable number of risks identified, so far there was no need for us to prioritize these individual risks in depth. Instead, it has been possible for us to address their mitigation on an equal basis to contain them by means of appropriate preventive measures.

Based on the risks identified in the risk analysis, we continuously review our defined human rights and environmental expectations, which we address to both our employees and our suppliers. If necessary, we refine our procurement processes, which should also take sustainability criteria into account. The number of risks identified by our risk analysis was relatively low, especially considering the large number of suppliers that supply the K+S Group. Furthermore, the ongoing evaluation of our analysis results has not revealed any recurring occurrence of certain risks.

Due to the low number of identified risks and the fact that our expectations of our suppliers already address the risk areas that have arisen, there is currently no need for us to fundamentally sharpen our expectations or to emphasize one aspect in particular. However, we remain sensitized and will continue to keep an eye on the following in future risk analyses:

- risks we have identified in the past,
- whether the risk profile in our own business area or in the upstream supply chain has changed significantly and
- the extent to which we see a need to renew or more specifically outline our expectations.

Implementing Countermeasures for Identified Risks

The results of the analysis of human rights and environmental risks and impacts are incorporated into relevant business processes, in particular into our supplier management and internal processes in our own business area.

If a risk is identified at a direct supplier, a team of experts defines appropriate preventative measures for the individual case. The aim is to protect the potentially affected persons and avoid or at least mitigate adverse human rights or environmental impacts. We have established standardized processes for this purpose and will continue to refine them as necessary. Besides deciding on the measures to be taken, the team of experts also determines the time frame for their implementation. In our view, suitable general preventative measures include, for example:

- **Training and further education:**
We provide risk-specific training and further education (e.g. on the topics of equal treatment, appropriate wages, occupational health and safety, etc.) in the relevant own business areas and suppliers.
- **Contractual assurance:**
If a risk is identified at a direct supplier a contractual assurance may be requested, where appropriate, under which the relevant supplier acknowledges that it complies with the human rights and environmental expectations formulated by the K+S Executive Board and addresses them appropriately along the supply chain.
- **Audits:**
Audits or inspections can also be carried out in the area of activity of a direct supplier.

In individual cases and depending on the identified risk profile, further individual measures must be developed.

Dealing with Actual Violations

In cases where we identify an actual violation of human rights or the violation of an environmental obligation, we consistently follow up on the findings and immediately take appropriate and effective corrective measures to stop the violation or mitigate the extent of the violation as far as possible. Besides creating a case-specific concept to end or minimize the extent of the violation, the time frame for implementing the concept and, if necessary, further corrective measures should also be defined in these cases. In individual cases, the termination of cooperation can also be a measure with which we react to violations of the legal positions specified by the LkSG. To date, our risk analyses have not identified any actual violations of obligations relevant under the LkSG.

Assessing the Effectiveness of Our Measures

We continuously monitor the effectiveness of our due diligence compliance. Whenever we identify potential for improvement, we implement appropriate adjustments. In this context, we review the effectiveness of our measures at least annually as on an ad hoc basis. Our aim is to prevent and mitigate adverse human rights or environmental impacts.

We document the fulfillment of our due diligence obligations within the Company in an appropriate manner on an ongoing basis. We also actively strive to compensate for negative impacts to which we have contributed through our business activities, whether directly or indirectly.

Anchoring Risk Management in our Company

We have clearly defined responsibilities within the company for exercising and complying with our human rights and environmental due diligence obligations. Internally, we regularly report on the status of our activities to all relevant stakeholders including the Executive Board and the Economic Committee of the Works Council.

Externally, we report both in our K+S Annual Report, our statement on the UK Modern Slavery Act, and the Canadian Fighting Against Forced Labour and Child Labour in Supply Chains Act, as well as at events or in discussions with political representatives or other relevant actors. We address questions from interested parties and participate in ongoing exchanges of experience, e.g., within industry initiatives, associations, or company networks.

We have appointed a Human Rights Officer to centralize the monitoring of our risk management. An interdisciplinary working group composed of members from the Compliance, Procurement, Supply Chain, Legal and Sustainability departments continue to be responsible for the operational implementation of our human rights and environmental due diligence processes.

Our Whistleblower System "SPEAK UP!"

We do not tolerate any form of human rights violations as well as other compliance breaches. Appropriate and effective grievance management is therefore an important part of our due diligence processes to effectively prevent and remedy any potential adverse impacts caused by our Company and our business activities.

Our whistleblower system "SPEAK UP!" provides internal and external stakeholders world-wide, such as employees, contractors, and communities, with the opportunity to raise their concerns, including on human rights issues and environmental violations. All concerns can be raised anonymously and in various languages.

The whistleblower system is a confidential communication channel. We offer various access options and communicate these to relevant stakeholders. All reported information and substantiated suspicions about possible human rights violations or breaches of law relating to relevant environmental matters in accordance with the LkSG are processed as part of a transparent, balanced, and predictable process for all parties involved.

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