ESRS Look-Book

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We are pioneers in environmentally friendly and sustainable mining

Introduction

K+S strives for sustainability and recognizes its responsibility towards people, the environment, communities, and the economy in the regions where K+S operates.

Every business decision should be in line with our corporate, climate, and sustainability strategy.

The ESRS Look-Book provides a concise overview of all disclosure requirements reported under ESRS in the areas of Environment & Resources, Governance, and Social matters. The following content has been extracted from the 2025 Annual Report (AR) and partially presented in a graphical format.

The K+S Sustainability Wheel shows the key identified topics in the center of the circle, which are the focus of our K+S sustainability strategy. In the outer ring, the areas of action in which K+S is engaged are indicated.

General information ESRS 2

Despite the fact that the CSRD has not been transposed into German national law and, therefore, its requirements are not legally enforceable for undertakings subject to German law, we have voluntarily used the delegated act on the European Sustainability Reporting Standards (ESRS) as the basis for our reports.

- This scope encompasses the consolidation criteria applied for financial reporting purposes, along with Group companies that are under operational control
- A total of 45 companies, 35 in accordance with financial reporting and 10 other companies

Strategy, business model and value chain

As a mining undertaking, we are at the beginning of the value chain, extracting raw materials and providing the basis for many other activities. The potash and salt deposits (reserves) play an important role in our value chain as an input for the manufacture of our products. Additional key inputs include energy and water. The most important outputs of our value creation process are our products for various customer segments. Other outputs include the undertaking's performance as well as the provision of safe workplaces. The value creation steps of logistics, distribution, and application follow downstream. We want to optimize our existing business, expand and further develop our core business, and build new and complementary business areas. Our strategic orientation is based on three interconnected levels: an overarching sustainability strategy, an environmental strategy built upon it, and a specific climate strategy.

Product Portfolio:

- Fertilizer und specialties
- Expanding our portfolio with customized products and services for our customers

Market Position:

- Fifth-largest producer of potash products worldwide and the largest in Western Europe
- Leader in salt production.

Customer Segment:

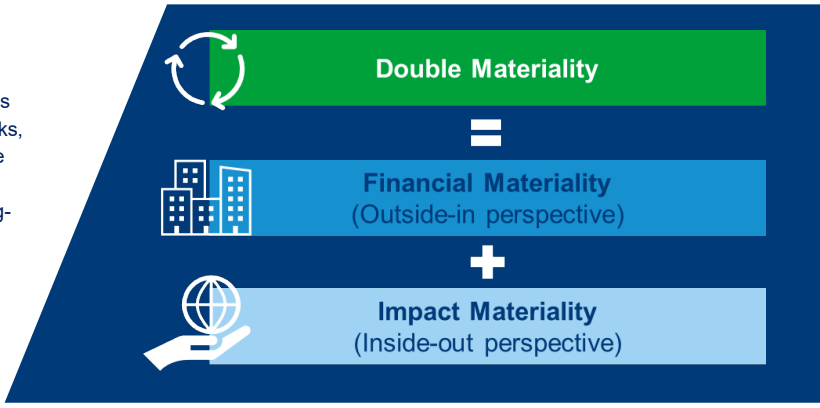
- Agriculture, industry+, communities, and consumers

Stakeholder

We define stakeholders as any person or organization that influences or could influence matters related to, or affected by, our own operations. Dialogue with our key stakeholders is very important to us. The aim is to engage in a dialogue that is beneficial for all sides, to identify new developments, and to exchange views. K+S uses a variety of formats to inform its stakeholders and uses different channels for target group-specific exchange.

Concept of double materiality

Double materiality includes the company's own business activities as well as the upstream and downstream value chain. The impacts, risks, and opportunities (IROs) that are material for the K+S Group are the core results of our double materiality assessment. Both financial materiality and impact materiality relate to short-, medium-, and long-term time horizons. IROs were identified and assessed across the entire value chain.

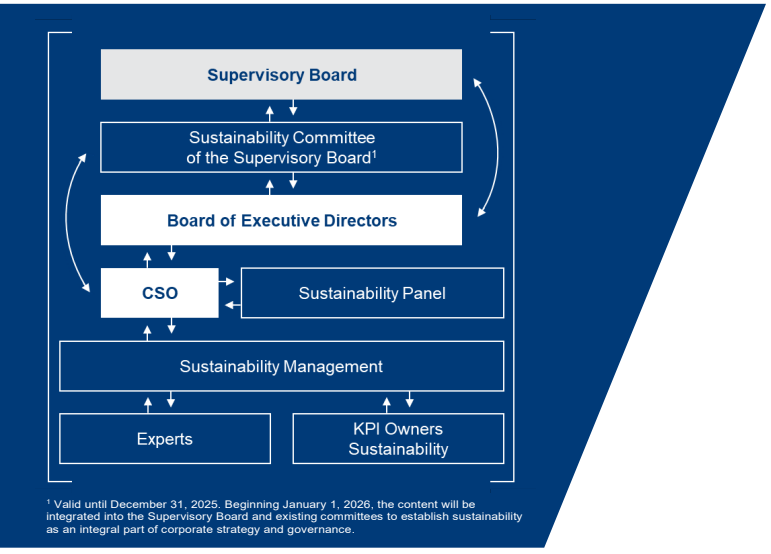


Material topic standards

We have defined and evaluated topics from the areas of Environment, Social Responsibility, and Governance, as well as K+S-specific topics in a multi-dimensional manner in accordance with the principle of double materiality. From this, the key topic standards relevant for reporting have emerged.

- General standards: ESRS 1 General Information, ESRS 2 General requirements
- Environmental standards: ESRS E1 Climate change, ESRS E3 Water & marine resources
- K+S specifics: Underground mining, Solid mining residues, Dissolved mining residues (reference to ESRS E3), Socio-economic concerns in regions where we operate (reference to ESRS S3)
- Social standards: ESRS S1 Own workforce, ESRS S3 Relevant communities
- Governance standards: ESRS G1 Business ethics

Sustainability governance



[1] Valid until December 31, 2025. Beginning January 1, 2026, the content will be integrated into the Supervisory Board and existing committees to establish sustainability as an integral part of corporate strategy and governance.

Employees and other workers are represented in the highest governance bodies in various ways. The Supervisory Board is based on the principle of parity, i.e., it consists of an equal number of shareholder and employee representatives. In addition, the interests of employees and other workers are represented by the Labor Director as a member of the Board of Executive Directors.
Sustainability management creates effective structures for the recording and processing of sustainability topics in the K+S Group and their implementation at the production sites. The Supervisory Board with its Sustainability Committee[2], the Board of Executive Directors, and the Chief Sustainability Officer (CSO) are responsible, among other things, for monitoring sustainability management. As such, they form the core of our sustainability governance.

[2] Valid until December 31, 2025. Beginning January 1, 2026, the content will be integrated into the Supervisory Board and existing committees to establish sustainability as an integral part of corporate strategy and governance.

Sustainability-related LTI

50% of the long-term variable remuneration of the entire Board of Executive Directors and of all employees entitled to LTI consists of sustainability-related components. The sustainability targets are derived from the K+S sustainability wheel.

Climate change ESRS E1

As a raw materials company, we are responsible for energy-intensive processes along the entire value chain, from the extraction of raw materials to the production and transportation of finished products. The K+S Group supports the goals of the Paris Agreement on climate change as a long-term commitment. We aim to achieve greenhouse gas neutrality at our production sites as early as 2045. Greenhouse gas neutrality refers to Scope 1 and 2 emissions at our production sites, as the remaining emissions in the value chain (Scope 3) are difficult to influence and we do not currently plan to offset Scope 3 emissions. The greenhouse gases reported mainly comprise the greenhouse gas carbon dioxide. K+S is initially focusing on the emissions of its own operations (Scopes 1 and 2) to achieve greenhouse gas neutrality. Competitive electricity and energy prices are an indispensable prerequisite for success. The same applies to access to sufficient renewable energies and an improved grid infrastructure. Since 2021, our undertaking has been consistently pursuing its own ambitious climate strategy.

Impacts, risks und opportunities – Climate change

Material impacts, risks, and opportunities have been identified for ESRS E1 in the areas of “Climate change” and “Energy”. We are constantly striving to make the extraction of raw materials and factory production as energy-efficient as possible. The K+S Group generates the majority of its global energy requirements for electricity and heat in its own power plants using primary energy sources. Additional energy required is purchased on the market. Any small surplus of self-generated electricity is sold on the market. The international logistics network of K+S ensures that everything runs smoothly in the supply chain and that products are transported to customers worldwide on schedule. Our global transportation chains are managed holistically and optimized on an ongoing basis to ensure a high level of efficiency.

Actual impacts

- Reduced energy consumption and lower CO_2 emissions through the use of our fertilizers
- Release of CO_2 emissions through the operation of CHP plants
- Use of natural gas and release of CO_2 emissions through logistics and third parties
- Use of natural gas leads to a reduction in (more easily) available fossil fuels for future generations

Risks

- Mild winter in the main sales areas for de-icing salt in Europe

Opportunities

- Severe winter in the main sales areas for de-icing salt in Europe

Key

- Positive impacts on people or the environment
- Negative impacts on people or the environment
- Own business operations
- Upstream / downstream value chain
- 0-12 months
- 0-36 months
- 0-120 months

Risk and resilience analysis

The K+S Group's bearing assets are exposed to only minor physical and transition risks overall.

Physical Risks

- Increased risk for assets located in coastal areas
- More frequent heat stress and can increase the risk in relation to the "(weather-related) limitation of disposal routes for dissolved mining residues at the Werra plant"

➢ All assets are insured against damage resulting from climate change and natural disasters

➢ Project Werra 2060

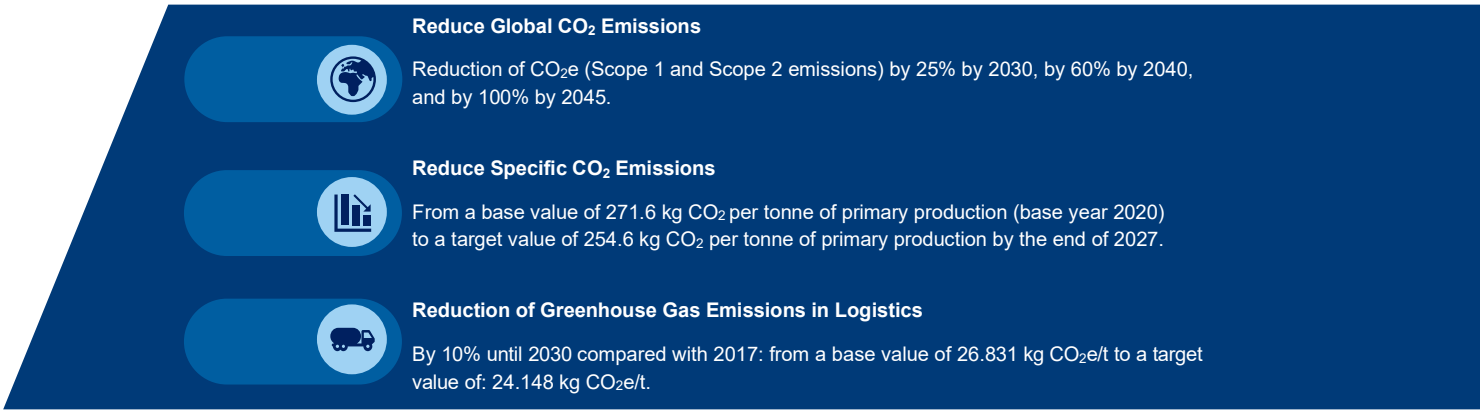
Transition Risks

- Increase of costs in emissions trading schemes and energy [not significant, as they do not represent a deviation from an expected value (as defined in ERM)]

➢ Adjustment of the corporate strategy:

  - Conversion of processes
  - Ratio of primary energy (natural gas) to secondary energy (electricity) will be reversed by 2045
  - Electricity from renewable energies

Targets related to climate change mitigation and adaptation



Transition plan for climate change mitigation

Since 2021, our undertaking has consistently pursued its own climate strategy, which we revise every year and made even more ambitious in 2023. Four decarbonization levers have been identified to achieve the targets by 2030.

"Energy efficiency and the resulting reduction in the use of fuels and/or electricity"

- Heat recovery
- Expansion of combined heat and power (CHP) generation

"Electrification and procurement of electricity from renewable energies"

- Power Purchase Agreements (PPA)
- Expansion of Power-to-Heat (PtH)
- Use of green electricity in Germany and guarantees of origin for electricity procurement

"FuelSwitch"

- Own biomass plant
- Testing of fuel switch from natural gas to hydrogen

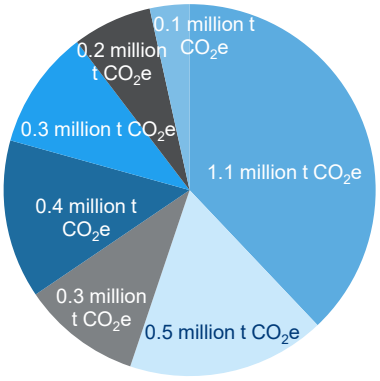
"Capture and binding of greenhouse gas emissions"

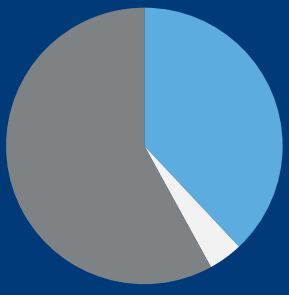
- Testing of Carbon Capture and Storage (CCS)

Gross GHG emissions for scopes 1, 2, and 3 and total GHG emissions

Relevant scope 3 emissions

Our corporate carbon footprint was calculated in accordance with the principles, requirements, and guidelines of the GHG Protocol Corporate Standard. This approach ensures that the assessment meets internationally recognized best practices for greenhouse gas (GHG) accounting and reporting.





Gross GHG Emissions:

Scope 1: 1.9 t million CO_2e (2024: 1.9 t million CO_2e)

Scope 2: 0.2 t million CO_2e[3] (2024: 0.2 t million CO_2e[1])

Scope 3: 2.9 t million CO_2e (2024: 3.0 t million CO_2e)

[3] Market-based Scope 2 gross GHG emissions

The assessment includes emissions of the following greenhouse gases listed in the Kyoto Protocol:

- Carbon dioxide (CO_2)
- Methane (CH_4)
- Nitrous oxide (N_2O)
- Hydrofluorocarbons (HFC)
- Perfluorocarbons (PFC)
- Sulfur hexafluoride (SF_6)
- Nitrogen trifluoride (NF_3)

Actions and resources related to climate policies

Actions	Expected outcomes of the action
Construction of two highly efficient combined heat and power (CHP) plants at our Bethune site.	Greenhouse gas reduction (approx. 88,000 t CO_2e).
Cooperation regarding a power purchase agreement (PPA) at the Bethune site.	Greenhouse gas compensation.
Waste heat recovery at the Zielitz plant.	Greenhouse gas reduction (approx. 3,200 t CO_2e per year).
Convert the Werra plant and the Neuhof-Ellers plant from natural gas to electricity-based processes with electricity from renewable energies using power-to-heat (PtH).	Greenhouse gas reduction (approx. 17,800 t CO_2e per year).
Construction of a biomass plant at the Borth site.	Greenhouse gas reduction (approx. 9,200 t CO_2e per year).
Use of green electricity and certificates of origin for electricity procurement in Germany and at the Bethune site.	Greenhouse gas compensation.
Improving the quality of our data to be able to measure the specific greenhouse gas emissions of our logistics.	More precise recording of greenhouse gas emissions in logistics and support for the target set in the area of specific greenhouse gas emissions in logistics.

K+S Specifics
Underground mining

The efficient use of our reserves plays an important role for K+S, because the amount of raw materials already developed in our potash and rock salt deposits, which can be economically extracted with the current technical possibilities, is naturally limited.

We extract raw materials underground in conventional mining, i.e., by means of drilling and blasting as well as by solution mining.

Impacts, risks, and opportunities – Underground mining

Material impacts and risks have been identified for “K+S Mining specifics“ in the area of “Underground mining”. We are constantly striving for the long-term optimization of our mining processes. As a result of these and other actions, we are preparing our plants for the future. One example is our Werra 2060 project.

Actual impacts

- ⊖ The extraction of mineral resources by K+S leads to a reduction in the deposits available for economic mining

Risks

- Significant changes in the amount/quality of crude salt deposits
- Mining damage

Key

- ⊕ Positive impacts on people or the environment
- ⊖ Negative impacts on people or the environment
- Own business operations
- Upstream / downstream value chain
- ●○○ 0-12 months
- ●●○ 0-36 months
- ●●● 0-120 months

Targets related to Underground mining

The extraction of mineral raw materials is the core business of the K+S Group. The focus of our corporate strategy is on optimizing our existing business

Underground mining is, therefore, firmly anchored in our corporate strategy and is aimed at creating value.

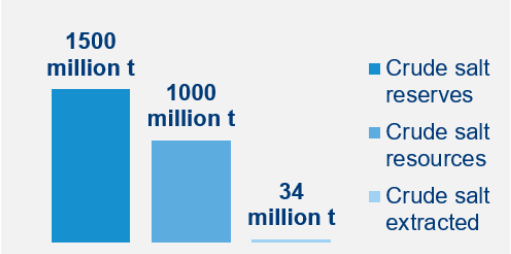
Against this background, we have not set any further targets in the area of “Underground mining”.

Actions and resources related to Underground mining

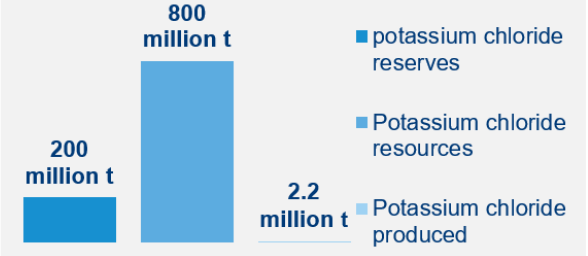
Actions	Expected outcomes of the action
Exploration drilling of parts of the deposit, as well as seismic and radar surveys.	Better understanding of the deposits. This leads to an improvement in the overall extraction rate.
Optimization of the mining process.	Increase the overall extraction rate from the deposit.

Parameters related to Underground mining

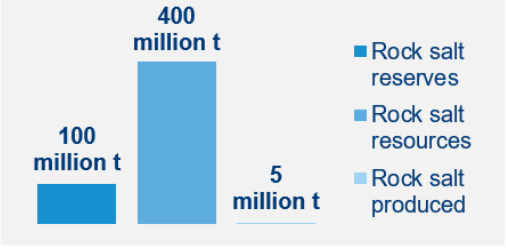
Potash deposits in Germany



Bethune site



Crude salt in Europe



K+S Specifics
Solid mining residues

Solid mining residues regularly occur during the extraction and processing of potash crude salts.

These residues are disposed of on tailings piles, considering the respective site conditions, legal requirements, existing permits, and the target of minimizing the environmental impact.

We apply and develop state-of-the-art technology. As part of our comprehensive approval procedures, environmental impacts are systematically and comprehensively investigated and continuously monitored during project implementation. Opportunities for prevention and further mitigation are also regularly reviewed.

Impacts, risks, and opportunities – Solid mining residues

Material impacts and risks have been identified for “K+S Mining specifics“ in the area of “Solid mining residues”. The K+S Group is constantly striving to minimize the impacts on nature and the landscape associated with the extraction and processing of raw materials.

Extensive monitoring programs cover, for example, ground and surface water, deformation and dust measurements, as well as vegetation ecology surveys. They additionally monitor the inevitable environmental impacts of tailings piles. The data collected during the investigations will be forwarded to the approval authorities in accordance with official requirements. Furthermore, the operation of tailings piles is monitored through ongoing inspections by the regulatory authorities. We are in close contact with the relevant authorities, as we plan and implement measures to further reduce unavoidable environmental impacts. The existing tailings pile capacities depend on the volume of crude salt extraction and the composition of the crude salt.

Existing tailings piles have to be expanded at some sites to safeguard potash production in the long term. We use state-of-the-art processes and, in some cases, even go beyond them to minimize the impact of production and the disposal of residues on the environment and the associated negative actual impacts as much as possible.

Actual impacts

- Adverse effects on groundwater quality due to the infiltration of saline water into the subsoil (residual infiltration)
- Land use due to tailings pile expansion
- Impact on species and habitats due to saline water infiltration into the subsoil (residual infiltration)
- Divergent perception of K+S's extensive environmental protection measures in residue management
- Conflicts with “relevant communities”, e.g., due to complaints or protests

Risks

- Permanent restriction of the disposal options for solid production residues

Key

- Positive impacts on people or the environment
- Negative impacts on people or the environment
- Own business operations
- Upstream / downstream value chain
- ●○○ 0-12 months
- ●●○ 0-36 months
- ●●● 0-120 months

Targets related to Solid mining residues

We have set a group-wide target to further reduce our environmental impact and conserve natural resources by reassessing the potential of residues previously disposed of on tailings piles. From 2030 onwards, we aim to use 3 million tonnes of mining residues per year for purposes other than tailings pile disposal, compared to 2017.

Actions and resources related to Solid mining residues

Actions	Expected outcomes of the action
Groundwater monitoring on both active and inactive/closed tailings piles and as needed aerial surveys and geophysical measurements at the Neuhof-Ellers site and at the Werra site.	Overview on the impact of existing and future surface residue disposal on groundwater.
Construction and operation of compensation, extraction and/or safety wells, as well as linear and/or deep drainage at the Werra site, Sigmundshall site, Neuhof-Ellers site and Zielitz site.	Remove the saline water from the groundwater that has entered the subsoil through residual infiltration.
Use of a optical color recognition system (color line scan cameras) at the Neuhof-Ellers site.	Increase the yield of materials with mineral content.
Use of new processing aids, optimization of process control, improved maintenance, and intensive training of employees at the so-called electrostatic separation at the Werra site.	Increase the yield of materials with mineral content.
Intensification of sylvinite mining with backfilling at the Werra site and in trial mining at the Hattorf-Wintershall site, and at the Zielitz site.	Reduce the overall volume of residues at the surface.

Parameters related to Solid mining residues

In 2025, a total of 31.7 million tonnes (2024: 32.0 million tonnes) of solid mining residues were generated. Of this, 30.1 million tonnes (2024: 30.4 million tonnes) were disposed of on tailings piles and 1.5 million tonnes (2024: 1.6 million tonnes) were used as backfill. Backfilling is the process of filling the excavation cavities of a mine with suitable material. This figure only includes material used for backfilling, which consists of solid mining residues transported from the surface to underground. The K+S Group's residues disposed of on tailings piles currently amount to 1,040.9 million tonnes (2024: 1,058.9 million tonnes).

Water & Dissolved mining residues ESRS E3

Water is a very important resource for K+S. We use water of varying quality in many processes.

Water is needed in production processes, in mining, and in the exploitation of certain deposits. The extraction and processing of our raw materials as well as the tailings piles produce saline water[4], which must be disposed of properly and in accordance with regulations.

We are committed to minimizing water-related impacts across the Group. We have, therefore, set ourselves specific targets. In the future, we will break new ground and set new standards.

[4] Saline water is being discharged. The wording water discharge is being used instead of water effluents. Saline water contains chloride load and hence is being preferred to as saline water discharge.

Impacts, risks, and opportunities – Water & Dissolved mining residues

As with any raw material extraction, potash mining is associated with inevitable impacts on nature. Material impacts and risks have been identified for ESRS E3 in the area of “Dissolved mining residues”. As a mining undertaking, our focus is on the efficient extraction and processing of our raw materials. Our goal is to reduce dissolved and solid mining residues.

We use state-of-the-art processes, and in some cases go beyond them, to minimize the impact of production on the environment and the associated negative actual impacts. In conventional underground potash mining, we are pioneers in sustainable mining. The main impacts and risks in the area of “Water & Dissolved mining residues” are dealt with in the separate business segment of potash production.

Actual impacts

- Influence on the surface water due to saline water discharge
- Impacts on species and water habitats due to saline water discharge
- Divergent perception of K+S's extensive environmental protection measures in the area of wastewater reduction / avoidance
- Conflicts with “relevant communities”, e.g., due to complaints or protests

Potential impacts

- Negative influence on water quality only if approved discharge limits for saline water discharges are significantly exceeded over a long period of time
- Water pollution in the event of potentially serious incidents involving the release of substances that can affect the environment

Risks

- Permanent restriction of the disposal options for solid production residues
- Restriction of disposal methods for dissolved mining residues at the Werra plant
- Withdrawal of discharge permit for saline water in Hesse

Key

- Positive impacts on people or the environment
- Negative impacts on people or the environment
- Own business operations
- Upstream / downstream Value chain
- 0-12 months
- 0-36 months
- 0-120 months

Targets related to Water & Dissolved mining residues[5]

By 2030, we want to reduce the amount of process water from potash production that has to be disposed of in Germany by 0.5 million m³ compared with 2017 (base value: 2.7 million m³)

By 2030, we want to cover an additional 155 ha of our tailings piles compared to 2017 (base value: 0 ha of additionally covered tailings piles) and, therefore, further reduce or avoid the accumulation of tailings water.

[5] The target for reducing saline process water from potash production in Germany per ton of product was last included as a remuneration-relevant KPI in an ongoing LTI program in 2024. Therefore, it will no longer be reported starting in 2025.

Actions and resources related to Water & Dissolved mining residues

Actions	Expected outcomes of the action
Conversion of potash production to dry processes (ESTA® process) without process water accumulation at the Werra site.	Reduction of process water production by a total of approx. 50% at the Werra plant. The stockpiling at the Wintershall site will also be reduced by around 90% according to the current planning status.
Conversion of the Unterbreizbach factory at the Werra site into a modern processing site.	
Covering of tailings piles at various potash sites.	This action contributes to our target of covering additional tailings pile areas, thereby contributing to the reduction of saline water. The target is also to restore biodiversity-promoting natural areas and to enable the re-use of mined areas in the post-closure phase.

Parameters related to Water & Dissolved mining residues

As part of a Group-wide water stress analysis[6], two sides were identified as having high levels of water stress. These are the Bethune and Hamburg sites.

The majority [90.0% (2024: 91.1%)] of our water withdrawals, however, occur at sites without high water stress.

[6] Group-wide water stress analysis of our production sites at the river basin level. Last conducted in 2022 and still up to date.

Water withdrawal: Total 153.0 m³ million (2024: 152.0 m³ million)

Water consumption: Total 13.1 m³ million (2024: 12.8 m³ million)

Wastewater: Total 145.1 m³ million (2024: 148.3 m³ million)

Own workforce ESRS S1

Our workforce makes a decisive contribution to the success of our undertaking. Their health and safety are a top priority for K+S. It is very important to us that our workforce can fully develop its potential. Our values form the basis for our daily cooperation.

At the same time, it is essential to take greater account of the realities of our workforces' working lives, to meet the demands of a changing society, and to position ourselves as an attractive employer.

Our guiding principle is: "We always put safety and the protection of health first and act sustainably in everything we do". Therefore, providing a healthy and safe working environment to protect our own workforce is our top priority.

Our own workforce is divided into employees and non-employees in accordance with the ESRS. For data collection purposes, employees include our permanent employees, temporary employees, trainees, casual employees, working students and interns, and inactive employees with whom an employment relationship exists. In accordance with the phase-in provisions for reporting, information on non-employees will continue to be omitted unless otherwise indicated.

Impacts, risks, and opportunities – Own workforce

We identified material impacts for ESRS S1 in the areas of "Secure employment" and "Health and safety". No material risks and opportunities have been identified, including those that could arise from actual or potential impacts on and dependencies on the own workforce. The risk "Impact of collective bargaining and agreements", which was material in the previous report, is now below the materiality threshold following a reassessment and is therefore no longer reported with regard to the sub-sub-topic "Working time". None of the material impacts result from transition plans to reduce negative environmental impacts and achieve more environmentally-friendly and carbon-neutral activities. There is no material risk of forced or child labor in any of our operations. The scope of consolidation is as described in ESRS 2. For S1, all Group companies that employ the own workforce are included.

Actual impacts

- ⊕ Secure employments through global contractually regulated working conditions
- ⊖ Harm to person's (own workforce) health due to incidents with lost time
- ⊖ Death of a person (own workforce) due to a fatal accident

Key

- ⊕ Positive impacts on people or the environment
- ⊖ Negative impacts on people or the environment
- Own business operations
- Upstream / downstream value chain
- •○○ 0-12 months
- •••○ 0-36 months
- ••• 0-120 months

Targets related to own workforce

We aim to reduce the number of accidents at work among our employees, measured as working hours lost per one million hours worked (lost time incident rate, LTI rate) to zero (base year 2017: 11.5)

In 2025, the LTI rate was 5.5 (2024: 5.4).

Actions and resources related to own workforce

Action	Expected outcomes of the action
"Skilled Worker Shortage" project.	Enhancing employee satisfaction as well as ensuring the retention and attraction of employees.
Participation in the annual German Diversity Day.	Promoting a positive and inclusive perception of the work environment among employees.
Company pension scheme.	Enhancing employee satisfaction.
Leadership initiative "One shift...".	Positive change our leadership culture and ultimately leadership behavior.
Signatory of the "Diversity Charter" since 2011 in Germany and since 2023 in France.	Working environment free of prejudice.
Internal audits related to health and safety.	Continuous improvement of our own processes with regard to health and safety.
Matrix certification for the "Sicher mit System" seal of quality based on ISO 45001.	Effective compliance with national standards.
Development of an action program based on the safety culture survey.	Better understanding of safety, raise awareness, and promote an open communication culture. Lower incident rate.
E-learning occupational health management for managers.	Continuous improvement of our own processes in terms of health protection.
Signatory of the BG RCI prevention strategy "VISION ZERO. Zero Accidents – Healthy Work".	Reducing the risk of accidents and occupational illnesses.
Health passport from the Occupational Health Management at eleven German K+S Group sites.	Positive impact on the health-related behavior of employees.

Processes for engaging and parameters related to own workforce

10,462
(2024: 10,601)

Gender pay gap: 2.0%

(The difference between the total gross remuneration of female and male employees)

1,566
(2024: 1,583)

Human rights incidents:

- 6 complaints of discrimination and harassment (2024: 8)
- A total of 144 complaints (2024: 121)

We use a variety of formats to engage with the own workforce, including events/conferences (digital or face-to-face), internal communications such as the intranet or scoop+ articles (employee newspaper), social media, and employee meetings at the sites.

During the 2025 reporting year, the dialogue with employees aimed to foster a better understanding of the economic situation and the development of the K+S Group. Information on new and ongoing projects (such as occupational safety) was constantly exchanged. Additionally, our successful ambassador program was further developed through the active involvement of employees and their personal LinkedIn accounts.

Relevant communities – Socio-economic concerns ESRS S3

We are committed to our social and environmental responsibilities in all regions in which we operate.

Good relations with local authorities and residents in the vicinity of our sites are important to us. We build trust at our sites by exchanging ideas with local authorities and residents.

As employment and training positions stabilize population development, the K+S Group benefits entire regions as an employer.

Value added secures jobs and creates quality of life. In the sector of tourism, the integration of our potash tailings piles creates added value in various regions.

The ESRS S3 topic “relevant communities” has been supplemented by a sub-topic to better address the specific topics relevant to the K+S Group and to be able to present a more comprehensive picture of our commitment to “relevant communities”. Therefore, we summarize the K+S specific topics under “Socio-economic concerns in the regions in which we operate”.

Impacts, risks, and opportunities – Relevant communities – Socio-economic concerns

For ESRS S3, we have identified material impacts in the area of “Socio-economic concerns in the regions in which we operate”. Like all raw material extraction, potash mining is associated with inevitable impacts on the environment. In extensive permit procedures, the production-related environmental impacts of all types of mining activities are considered and alternatives are assessed.

We use state-of-the-art processes, and in some cases go beyond them, to minimize the actual negative impacts of production on the environment as well as on the towns and communities affected. One example of this is the bottom sealing used in tailings pile expansions.

Actual impacts

- (+) K+S creates jobs in the surrounding communities, which strengthens the local economy and provides people with income opportunities — own business operations; upstream / downstream value chain; 0-120 months
- (−) Influence on the environment and local residents due to (truck) traffic related to K+S business operations — own business operations; upstream / downstream value chain; 0-120 months
- (−) Influence on the environment and local residents due to shading, salt drifts, and landslides that may occur as a result of tailings piles — own business operations; upstream / downstream value chain; 0-120 months
- (−) Influence on the surface water and groundwater in relevant cities and communities due to saline water discharge and saltwater infiltration into the subsoil (residual infiltration) — own business operations; upstream / downstream value chain; 0-36 months
- (−) Influence on the environment and local residents due to geological changes that may result from the extraction of crude salts and storage of residues — own business operations; upstream / downstream value chain; 0-120 months

Key

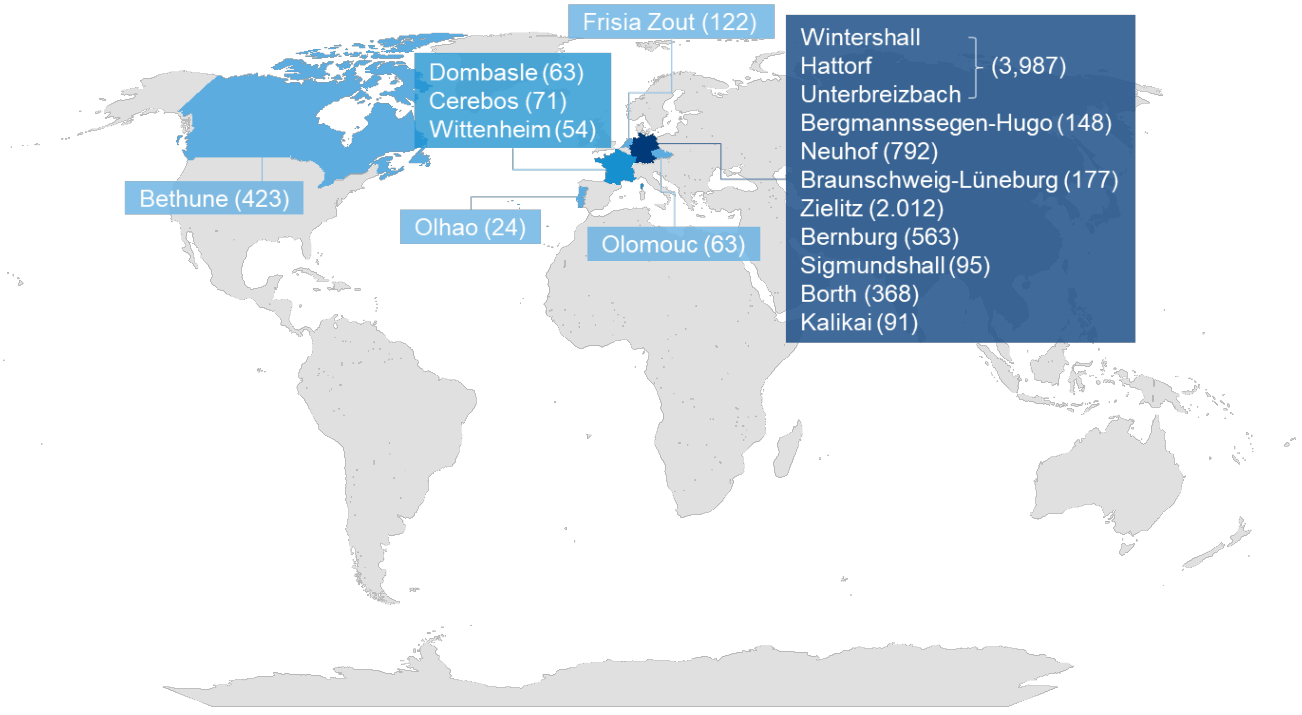
- (+) Positive impacts on people or the environment
- (−) Negative impacts on people or the environment
- Own business operations
- Upstream / downstream value chain
- 0-12 months
- 0-36 months
- 0-120 months

Actions and resources related to relevant communities

Action	Expected outcomes of the action
Use of a variety of formats to engage with local communities and regions in which we operate. Examples of this include public information events and major events at our sites as well as exchanges with the mayors of the areas surrounding our Werra site and Zielitz site.	Better understanding of mutual concerns in relation to measures that K+S implements; creating trust in our corporate decisions through transparency.
Recruiting events such as the “Training Experience Day”, “Training Night” or “Training Day”.	Recruiting apprentices and future specialists to keep the potential in the region.
„Round table” at the Neuhof-Ellers plant.	Reaching a consensus among the participants on an appropriate course of action to comply with the targets for the reduction of tailings pile water and not to prevent mining operations at the Neuhof-Ellers plant beyond 2035.
Exchange formats and events with the indigenous population in Canada.	Building relationships and communities with the Indigenous population.
Neighborhood hotline of the Werra site as well as the specially set up telephone number for covering of tailing at the Neuhof-Ellers site.	Open dialogue with relevant and interested parties.

K+S Site Overview

The overview of the number of employees at the individual potash and salt production sites illustrates the positive, real impact that K+S has on the local community in terms of job creation, which strengthens the local economy and provides people with income opportunities.



Business conduct ESRS G1

Our decision-making and control processes are based on responsible and transparent corporate governance and control. They are focused on long-term value creation.

As a signatory of the “UN Global Compact”, a United Nations initiative for responsible business conduct, and the “Charter of Diversity”, we reaffirm our commitment to diversity and inclusion in the form of a voluntary corporate commitment in Germany.

We have anchored the recognition and promotion of diversity and inclusion in our values as an essential part of our corporate culture. These issues are consistently demanded and supported by the management functions and promoted by the HR functions as business partners in all employee processes.

In 2025, the Supervisory Board with its Sustainability Committee[7], the Board of Executive Directors, and the Chief Sustainability Officer (CSO) formed the core of our sustainability governance. The CSO represents the Sustainability Panel. Among other things, they are responsible for the monitoring of sustainability management and, therefore, also for the material IROs.

[7] Valid until December 31, 2025. Beginning January 1, 2026, the content will be integrated into the Supervisory Board and existing committees to establish sustainability as an integral part of corporate strategy and governance.

Impacts, risks, and opportunities – Business conduct

We have identified material impacts and risks for the ESRS G1 in the areas of “corporate culture” and “management of relationships with suppliers, including payment practices”. No material risks were identified in relation to the undertaking's supply chain or its impact on sustainability matters.

Actual impacts

- Positive and inclusive work environment by promoting the K+S values and corporate culture
- Sustainable supply chains through implementation of actions such as risk analysis in own business activities, Code of Conduct for workforce, policy statement, etc.
- Sustainable supply chains through the implementation of actions such as risk analysis in accordance with the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG), due diligence through a Code of Conduct for (direct) suppliers including KPIs, business partner compliance process, policy statement, etc.

Risks

- Temporary withdrawal of operating license
- Violations of antitrust and competition law

Key

- Positive impacts on people or the environment
- Negative impacts on people or the environment
- Own business operations
- Upstream / downstream value chain
- 0-12 months
- 0-36 months
- 0-120 months

Targets related to business conduct

By 2025, the Supplier Code of Conduct is expected to cover more than 90% coverage of our procurement volume (base year 2017: baseline 0%). Another target was for 100% (base year 2017: base value 0%) of our “critical suppliers”, i.e., those with a high sustainability risk, to recognize the K+S Code of Conduct for Suppliers by the end of 2025.

By 2027 (base year 2022: base value 0%), the proportion of suppliers from certain countries assessed as part of the risk analysis should be more than 90%.

By 2030, more than 90% of our employees should perceive the work environment as inclusive. (The most recent Diversity and Inclusion Index is 87% in 2022)

Actions and resources related to business conduct

Action	Expected outcomes of the action
Basic compliance training and antitrust law training for functions-at-risk.	Prevention of corruption and bribery as well as conduct in violation of antitrust law.
Continuation of rollout of the K+S Code of Conduct for Suppliers on a global scale.	Aligning all business activities with our values.
Annual risk analyses serve to identify potential direct risk suppliers.	Identification of potentially direct risk suppliers of the K+S Group.

Parameters related to business conduct

Corruption and bribery

- Basic compliance training course for all employees.
- Special training courses on anti-corruption and antitrust law for functions-at-risk.
- Secure electronic whistleblowing system “SPEAK UP!” (third-party mechanisms), to report possible or actual violations of laws or regulations.

Our Board of Executive Directors is kept informed by the Chief Compliance Officer.

From 2023 to 2025, 97.0% of functions-at-risk received basic compliance and special anti-corruption training (2022 to 2024: 91.6%). Additionally, 80.9% of functions-at-risk received antitrust training between 2024 and 2025.

Political Influence incl. Lobbying Activities

- Social acceptance
- „Social license to operate“
- Climate, environment and energy topics
- Industry and raw materials topics
- Economic developments
- The strategic direction of the K+S Group
- Job security

Responsibility by the entire Board of Executive Directors.

Political donations are not made due to the internal policy on donations and sponsorship.

IMPRINT

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