



2023

## **Rules of Procedure for Complaint Mechanism**



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## 1 Purpose of the complaint mechanism

We are firmly convinced that the consistent observance of ethical values is of decisive importance for the success of a company. The K+S Group operates truthfully and ethically, in compliance with statutory requirements, governmental permits, regulatory standards recognized by the Company as well as internal regulations, in a socially and ecologically responsible manner and with a commitment to sustainability.

We are committed to being informed of all potential ethics and compliance violations to preserve the integrity of the K+S Group and prevent potential harm. We expect our employees as well as third parties to immediately report indications of potential as well as actual violations or unethical actions. Against this background, the K+S Group has established this complaint mechanism for reporting potential violations of internal regulations, statutory provisions, or our values.

We would like to provide **all stakeholders** with the opportunity to easily, and if necessary, anonymously, raise concerns about human rights or environmental issues related to the K+S Group and to draw our attention to potential abuses that may arise from the business activities of the K+S Group or along the supply chain.

## 2 Who can give a hint?

Our complaints mechanism is open to employees of the K+S Group as well as to suppliers, customers, or other third parties.

## 3 What can be reported?

Every employee of the K+S Group as well as third parties are called upon to report potential as well as actual violations of statutory and internal regulations or unethical actions.

According to the regulations of the Supply Chain Due Diligence Act, for example, the following human rights and environmental risks or violations can be subject to reporting:

### **Risks/violations related to human rights:**

- non-compliance with occupational health and safety (according to national regulations)
- child labor below the minimum permissible age
- forced labor
- slavery
- practices similar to slavery
- non-observance of freedom of association
- discrimination (descent, disability, age, gender, religion)
- withholding of adequate wages (according to national regulations)
- causing harmful soil, water and air pollution, harmful noise emissions as well as excessive water consumption



## **Risks/violations related to the environment:**

- caused by involvement in the production and disposal of mercury-containing products.
- caused by the production or use of specific long-lived organic pollutants.
- risks arising from the import and export of waste

## **4 Procedure**

### **4.1 Contacting**

You can choose from the following methods of contacting us:

- **SPEAK UP! whistleblower system:** [www.bkms-system.net/kpluss](http://www.bkms-system.net/kpluss)
- **by e-mail:** [Compliance@k-plus-s.com](mailto:Compliance@k-plus-s.com)
- **by telephone:** +49 561 9301-3344
- **by letter:** K+S Aktiengesellschaft; Compliance; Bertha-von-Suttner-Str. 7, 34131 Kassel, Germany

All channels of communication can be selected in English or German. With our SPEAK UP! whistleblower system, additional languages are also available. All incoming reports are forwarded to the central Compliance department for investigation and response.

The SPEAK UP! whistleblower system provides for anonymous contact between the whistleblower and the central Compliance department. For this purpose, it is necessary to set up the protected mailbox within the whistleblower submission. The central Compliance department can use the protected mailbox for questions or for sharing information with you to clarify the facts of the case.

### **4.2 Confirmation of receipt**

After submitting a report, the whistleblower receives, if communication is possible, a confirmation of receipt within seven days with an indication of further action.

### **4.3 Plausibility check**

Our central Compliance department checks the plausibility of the report and determines further responsibilities.

### **4.4 Clarification of facts**

Further clarification of the facts will be conducted, if necessary, with the involvement of other parties, insofar as this is necessary from a professional point of view. If necessary, and if possible, the central Compliance department will approach the whistleblower with further questions.

Our aim is to inform the whistleblower of the result and any measures derived from it within three months of confirmation of receipt.



#### **4.5 Conclusion of the case and archiving**

The facts of the case, the investigative steps taken as well as the resulting measures are documented by the central Compliance department and archived in accordance with statutory requirements.

We endeavor to comply with the respective specified procedural deadlines. If a delay is foreseeable in individual cases, the whistleblower will be informed.

### **5 Will my identity be kept confidential?**

All reports are treated confidentially. The employees of the central Compliance department who are entrusted with the cases are trained to maintain the confidentiality of the information submitted. Access to information is limited to those individuals who have a mandatory need for the information to process a case.

With the SPEAK UP! system, we can effectively protect your identity by providing a secure communication platform for submitting anonymous reports. The case handlers act independently, objectively and impartially and are obliged to maintain secrecy.

### **6 Do I have to fear disadvantages?**

Whistleblowers do not have to fear any disadvantages for information provided in good faith. Should anyone be disadvantaged as a result of reporting a violation, we will not accept this and will sanction it appropriately.

### **7 Responsibility**

The internal responsibility for the complaint procedure in the K+S Group is borne by the Compliance, Risk & Controls department ([compliance@k-plus-s.com](mailto:compliance@k-plus-s.com)).

### **8 Effectiveness of the complaint mechanism**

The effectiveness of the complaint procedure is analyzed as part of an annual and ad hoc review and, depending on the findings, further developed, and improved by means of appropriate measures.