



SASB Standards

The SASB standards serve as a guidance framework for the disclosure of material sustainability information in the communication of companies to their investors. SASB subdivides 77 industry standards, which can be subdivided in terms of content according to environmental, social and governance topics. These standards are essentially intended to support the disclosure of industry-related and financially relevant sustainability information to investors. K+S is assigned to the "Chemicals" standard and reports on the following topics accordingly:

Greenhouse Gas Emissions	Accounting Metric	Code	Reference	statement / comments
	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	RT-CH-110a.1	Annual Report (AR) 2024, pp. 100	The K+S Group supports the goals of the Paris Agreement on Climate Change as a long-term commitment. We want to achieve greenhouse gas neutrality at our production sites as early as 2045. K+S is initially focusing on the emissions of its own business activity (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.
	(1) Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, (2) and an analysis of performance against those targets	RT-CH-110a.2	AR 2024, p. 45 AR 2024, pp. 87 AR 2024, pp. 229	
Air Quality	Accounting Metric	Code	Reference	statement / comments
	Air emissions of the following pollutants: (1) NOX (excluding N2O), (2) SOX, (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	RT-CH-120a.1	(1) 1,470 t (2) 49.0 t (3) & (4) not detectable	
Energy Management	Accounting Metric	Code	Reference	statement / comments
	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy	RT-CH-130a.1	(1), (2), (3) & (4) AR 2024, p. 98	
Water Management	Accounting Metric	Code	Reference	statement / comments
	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	RT-CH-140a.1	(1) AR 2024, p. 112, 115 (2) AR 2024, p. 115	At the German production sites there were no incidents of non-compliance associated with water quality permits, standards and regulations
	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	RT-CH-140a.2	CDP 3.3, 3.3.1	
	Description of water management risks and discussion of strategies and practices to mitigate those risks	RT-CH-140a.3	AR 2024, p. 112	
Hazardous Waste Management	Accounting Metric	Code	Reference	statement / comments
	Amount of hazardous waste generated, percentage recycled	RT-CH-150a.1		2135 t hazardous waste generated, thereof 61,1 % utilized.  Within the framework of the activities of K+S, insignificant hazardous waste within the meaning of the KrWG is generated. These are to be classified as mining residues, which are generated by our treatment processes. As these quantities are not material, they are not subject to external reporting. The quantities of hazardous waste are recorded and monitored.
Community Relations	Accounting Metric	Code	Reference	statement / comments
	Discussion of engagement processes to manage risks and opportunities associated with community interests	RT-CH-210a.1	AR 2024, pp. 82 AR 2024, pp. 125	
Workforce Health & Safe	Accounting Metric	Code	Reference	statement / comments
	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	RT-CH-320a.1	AR 2024, pp. 124	
	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	RT-CH-320a.2	AR 2024, pp. 122	
Product Design for Use-phase Efficiency	Accounting Metric	Code	Reference	statement / comments
	Revenue from products designed for usephase resource efficiency	RT-CH-410a.1		Not detectable

Safety & Environmental Stewardship of Chemicals	Accounting Metric	Code	Reference	statement / comments
	(1) Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment	RT-CH-410b.1		Not detectable
	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	RT-CH-410b.2		Not detectable
Genetically Modified Organisms	Accounting Metric	Code	Reference	statement / comments
	Percentage of products by revenue that contain genetically modified organisms (GMOs)	RT-CH-410c.1		K+S extracts potassium chloride (KCl) and magnesium sulfate (MgSO4)/ kieserite (MgSO4-H2O) as well as rock salt (NaCl) which does not contain any genetic modification.
Management of the Legal & Regulatory Environment	Accounting Metric	Code	Reference	statement / comments
	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	RT-CH-530a.1	AR 2024, p. 45	
Operational Safety, Emergency Preparedness & Response	Accounting Metric	Code	Reference	statement / comments
	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	RT-CH-540a.1		Not detectable
	Number of transport incidents	RT-CH-540a.2		In the financial year, there was a transport incident in which a loaded inland vessel sank at the Kali-Kai in the Port of Hamburg. There were no significant impacts on people or the environment.