

# CERTIFICATE OF VERIFICATION

## Critical Review

As an independent partner, DEKRA Assurance Services GmbH confirms

**K+S Minerals and Agriculture GmbH**, Bertha-von-Suttner-Straße 7, 34131 Kassel (Germany)

the review of the Systematic Carbon Footprint of Product (CFP) approach for CO<sub>2</sub>e accounting of K+S products by K+S in accordance with ISO 14040:2006, ISO 14044:2006 and ISO 14071:2014 standards.

The systematic approach is developed by K+S to calculate and communicate the Global Warming Potential (GWP) of their products. The verification was carried out based on the review of the calculation tool and the documentation provided. A verification of the results for individual products and the life cycle inventory model are outside the scope of this review.

The following topics were reviewed during the Critical Review:

- the Life Cycle Assessment (LCA) methodology is consistent with the relevant international standard (ISO 14040:2006 and ISO 14044:2006),
- the methods and inventory modelling used to carry out the LCA are scientifically and technically valid and conform with ISO 14044:2006,
- the data and model results used are appropriate and reasonable in relation to the goal of the study,
- the interpretations reflect the limitations identified and the goal of the study, and
- the documentation is transparent and consistent.

**Conclusion: The Systematic CFP approach by K+S and its documentation are recommended for a screening assessment of the CFP based on ISO 14040:2006 and ISO 14044:2006.**

For full compliance with ISO 14040:2006 and ISO 14044:2006 the approach needs to be further developed.

Main recommendations concern data quality.

The following main documents and versions were reviewed by DEKRA Assurance Services GmbH:

- Calculation tool: CO<sub>2</sub>-Fußabdruck pro Produkt (Scope 3) mit Istmengen 2022 V8.0 (19.03.2024).xlsb
- Report: 20240708\_Beschreibung des systematischen CFP-Ansatzes zur CO<sub>2</sub>e-Bilanzierung der Produkte von K+S.docx
- Further documentation: Ausweisung Abschneidekriterien.xlsx

Further details are contained in the Review Statement. This certificate of verification does not constitute a certificate, but merely proof that the review has been carried out. This certificate of verification 990824152 is only valid with the Review Statement report number P120262086 dated 15/08/2024 which provides a detailed assessment of the approach. The content of the tool and documentation as well as their use remain the responsibility of K+S.

Stuttgart, 15/08/2024

**DEKRA Assurance Services GmbH**

i.A.  
Dr. Nadine Rötzer

Product Manager Product Sustainability



i.V.

Peter Paul Ruschin

Head of Sustainability Services

