

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) 2023, p. 93	
	(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 2023, p. 172 AR 2023, p. 49 AR 2023, p. 91 ff.	We want to continue to actively promote the energy transition and support the goals of the Paris Agreement on Climate Change. We want to achieve climate neutrality at our production sites by 2045, however. This goal is very challenging for K+S and can only be achieved under certain conditions (supportive regulatory framework, expansion of renewable energies, better grid connection). We are making even faster progress with this ambitious plan than initially planned: Instead of reducing our emissions by 10% by 2030 compared to 2020, we now expect to achieve a 25% reduction in our CO <sub>2</sub> emissions (Scope 1 and 2 of the production sites) in the same period compared to the baseline year 2020.
Air Quality	Accounting Metric	Code	Reference	statement / comments
	Air emissions of the following pollutants: (1) NOX (excluding N <sub>2</sub> O), (2) SOX, (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	RT-CH-120a.1	(1) 1,421 t (2) 48.4 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) AR 2023, p. 92-93 (3) 0 (4) 5.580.000 GJ	
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	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	RT-CH-140a.1	(1) AR 2023, p. 87 (2) CDP Water Security W1.2b, W1.2d	
	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	RT-CH-140a.2	CDP Water Security W2.2	At the German production sites there were no incidents of non-compliance associated with water quality permits, standards and regulations
	Description of water management risks and discussion of strategies and practices to mitigate those risks	RT-CH-140a.3	AR 2023, p. 141-144 CDP Water Security W4.2	
Hazardous Waste Management	Accounting Metric	Code	Reference	statement / comments
	Amount of hazardous waste generated, percentage recycled	RT-CH-150a.1		2,450 t hazardous waste generated, thereof 58,5 % 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 in accordance with CSR-RUG. 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 2023, p. 81-84 AR 2023, p. 96-97	
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 2023, p. 78 f.	
	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 2023, p. 79-80	
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

<b>Safety &amp; Environmental Stewardship of Chemicals</b>	<b>Accounting Metric</b>	<b>Code</b>	<b>Reference</b>	<b>statement / comments</b>
	(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
<b>Genetically Modified Organisms</b>	<b>Accounting Metric</b>	<b>Code</b>	<b>Reference</b>	<b>statement / comments</b>
	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.
<b>Management of the Legal &amp; Regulatory Environment</b>	<b>Accounting Metric</b>	<b>Code</b>	<b>Reference</b>	<b>statement / comments</b>
	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 2023, p. 49	
<b>Operational Safety, Emergency Preparedness &amp; Response</b>	<b>Accounting Metric</b>	<b>Code</b>	<b>Reference</b>	<b>statement / comments</b>
	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		There were no transport incidents in the financial year.