



Policy Statement

K+S Group Policy Statement on Respect for Human Rights and Associated Environmental Standards

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Foreword by the Board of Executive Directors

Wherever we are in the world, we must treat each other respectfully and act accordingly. We are aware of our social responsibility and take our duty of care seriously. In accordance with our corporate goals, the consistent observance of human rights and environmental standards constitute essential components not only in our own activities but also in the establishment and maintenance of our business relationships. This is also anchored in our K+S Values and our K+S Code of Conduct.

Our joint efforts are essential for setting a common high ethical standard for the way we do business in our Company and beyond. Respecting human rights and environmental standards, as well as the implementation of due diligence obligations in our operational processes to ensure appropriate respect, are an important contribution to improving the human rights situation along our global supply and value chains. K+S actively monitors the constantly evolving regulatory environment and, in this context, takes steps to proactively prepare for emerging requirements and act early. We recognize the challenges of our time, accept them, and are committed to continuously developing our human rights and environmental due diligence processes.

We raise awareness on issues concerning human rights and environmental standards with the aim of upholding and protecting the rights of people and communities in our value chain in collaboration with our business partners. For this purpose, we have defined processes to identify, prioritize, and appropriately counteract human rights and environmental risks as needed and on a case-by-case basis. All employees are required to treat each other with respect and trust. The K+S Group has defined values as the foundation for its corporate culture. The six K+S values (Safe & Sustainable, Partnership-oriented, Entrepreneurial, Agile, Innovative, and Optimistic) represent the common values of all organizational units within the K+S Group. They form the basis of our collaboration and reflect the standards we set for our actions and work.

We expect our partners to also adhere to and comply with internationally recognized standards, operate sustainably, and appropriately pass on these expectations along their value chain.

Our Policy Statement on Respecting Human Rights and the Associated Environmental Standards reinforces our ongoing commitment. We regularly review implemented processes and measures and make necessary and targeted adjustments as needed. Promoting sustainability and high ethical standards is not a one-time task that is completed after the initial implementation of appropriate processes. On the contrary, we continuously work to put our due diligence obligations into practice and to identify ongoing optimization potentials.

The Board of Executive Directors

About K+S – Who we are and what we stand for

We enrich life for generations. We make an important contribution to society: We enable farmers securing the world's food supply. Our products keep numerous industries running. We enrich consumers' daily lives and ensure safety in winter. With around 11,000 employees, production sites on two continents, and a global distribution network, we are a reliable partner for our customers. On a solid financial basis, we strive to open new markets and business models. At the same time, we are committed to our social and ecological responsibility in all the regions in which we operate.

The K+S Group is committed to social responsibility. We respect human rights in all our business regions. We conduct our business in a manner that respects the human rights and dignity of all people affected by our business activities, particularly employees, contractors, and external stakeholders. We consider the protection of human rights a central element of our corporate responsibility.

K+S expects fair and sustainable business practices throughout the entire supply chain. This is also outlined in our Supplier Code of Conduct for the K+S Group. The Code requires suppliers to recognize and adhere to our values and is based on international standards. It covers topics such as human and labor rights, health and safety, environmental aspects, and responsible business conduct.

We are a signatory to the United Nations Global Compact. Our commitment to respecting human rights is based, among other things, on

- the International Bill of Human Rights, i.e., the United Nations Universal Declaration of Human Rights,
- the Declaration on Fundamental Principles and Rights at Work of the International Labour Organization (ILO Core Labour Standards),
- the OECD Guidelines for Multinational Enterprises, and
- the United Nations Guiding Principles on Business and Human Rights (UN Guiding Principles).

Since the beginning of 2024, we have also been a member of the UN Global Compact Network Germany e.V. (UN GCD), thereby renewing our commitment to the ten principles of the UN Global Compact. We comply not only with the international standards, but also with the relevant national regulations, in particular the requirements of the German Act on Corporate Due Diligence in Supply Chains (LkSG). Consequently, we always keep an eye on the value chain in addition to our own business area.

Furthermore, we make a direct contribution to the fulfillment of the United Nations' Sustainability Development Goals (SDGs).

We have firmly embedded diversity and inclusion in our K+S values and have been signatories of the Diversity Charter since 2011. As signatories, we stand for a work environment free from prejudice and have been participating in the annual Diversity Day since 2019.

Our Commitment to Human Rights and Environmental Standards

We are committed to respecting internationally recognized human rights and observing them in our business activities and along our value chains. In line with our corporate objectives, human rights and environmental standards are essential components of our activities and business relationships. We adhere to the high standards of our customers and ensure compliance with all contractual obligations, legal regulations, and other requirements. As demonstrated, we have a long-standing commitment to focus on the most important human rights risks and the environmental aspects relevant to our business activities. These include in particular:

The Ban on Child and Forced Labor

We prohibit any form of forced labor, modern forms of slavery, or human trafficking in our operations, do not tolerate them in our supply chain, and will take decisive action against violations. We prohibit and refrain from any form of child labor. Therefore, we strive to identify any form of child labor in our operations and value chain and act against violations.

Non-Discrimination and Equal Opportunities

We are committed to equal opportunities in the workplace and prohibit any form of harassment. Bringing together different skills, perspectives, and experiences is of central importance to us, also to find better solutions for our customers. Furthermore, we prohibit discrimination based on gender, age, skin color, ancestry, ethnic or social origin, nationality, sexual orientation, religion, belief, disability, or political opinion and work to maintain a work environment free from discrimination or harassment. We are committed to trust, tolerance, and respect in the workplace and in our interactions with each other. The recognition and promotion of diversity and inclusion are important parts of our actions.

Freedom of Association and Collective Bargaining

We respect the right of our employees to establish a works council, a collective bargaining association or other employee representation and enter collective bargaining to the full extent of applicable laws, rules, and regulations.

Health, Occupational Safety and Fair Working Conditions

We ensure that the dignity of our employees is respected. The protection of health and occupational safety is a top priority for the K+S Group. We are also committed to compliance with any occupational health and safety regulations. We do not tolerate disrespectful or otherwise inappropriate behavior, unfair treatment, or any form of retaliation. Additionally, we do not tolerate any form of bullying, abuse, reprimand, or harassment. This includes, in particular, actions that are unwanted, offensive, intimidating, or discriminatory, as well as any form of sexual harassment.

We are also committed to ensuring compliance with applicable laws on wages, working hours, overtime, and social benefits. Our employees receive wages and salaries that are appropriate and comply with applicable national laws or, in countries where no minimum wage laws exist, with the applicable local industry standard and the terms of applicable collective bargaining agreements.

Protection of Livelihoods and Indigenous Communities

We oppose the unlawful deprivation of livelihoods in any form (housing, land, forests, or water). We recognize and respect the specific culture, history, and rights of indigenous peoples, who may be particularly affected by resource extraction in many parts of the world. We comply with national laws on consultation with indigenous peoples and seek, where appropriate or necessary, free, prior, and informed consent.

Forced Eviction and Deployment of Security Forces

We do not tolerate unlawful forced evictions or the deployment of security forces if their deployment entails the risk of human rights being violated or restricted.

Environmental Aspects

We continuously strive to minimize and reduce the impact on nature and the landscape associated with our extraction and processing of raw materials.

As part of this, we are committed to the Minamata Convention and dispose of mercury in accordance with legal requirements. We do not carry out mercury mining or processing ourselves. We comply with the obligations of the Stockholm Convention on Persistent Organic Pollutants (POPs). Furthermore, we do not export any (hazardous) waste and imports are carried out in accordance with the requirements of the Basel Convention.

This policy statement demonstrates our fundamental commitment to respecting human rights and the associated environmental standards. This is reflected not least in our corporate policies and clear commitments. Alongside our statements in the annual report (particularly within the sustainability reporting), these include:

- Our Corporate Policy on Safety, Health, Environmental Protection, Quality and Sustainability of the K+S Group,
- the K+S Code of Conduct,
- the K+S Code of Conduct for Suppliers of the K+S Group,
- the Commitment to the Diversity Charter and Diversity Charter 2020, as well as,
- the K+S Modern Slavery Statement.

Fulfilling Our Due Diligence Obligations

We always comply with applicable laws for the protection of human rights and environmental standards, such as the Act on Corporate Due Diligence in Supply Chains (LkSG). Where local law and international human rights are not aligned, we will act in accordance with the higher standard. We strive to continuously fulfill our obligations through thorough due diligence, consistent stakeholder engagement, transparent communication, and continuous improvement of our internal policies and processes.

Our policy statement therefore also describes an expectation directed at all employees of the K+S Group. We regularly organize *"awareness campaigns"* and an annual *"Diversity Week"* within the Company to raise the awareness of all our employees for respecting human rights. Other measures include notices and portal messages. Our K+S Code of Conduct, which was recently distributed to all employees as a printed version, also contains recommendations on respectful interaction. The necessary knowledge for compliance with human rights and environmental due diligence processes is imparted in relevant specialist areas, e.g., in the form of training courses.

With our Code of Conduct for Suppliers, we formulate our expectations of our suppliers and other business partners to ensure their commitment to the principles set out, implement appropriate processes to respect human rights and environmental standards, and pass on these expectations to their own suppliers. If necessary, we expect our suppliers and other business partners to provide information on request about how they address the aforementioned principles in their company and what processes and measures they have established to ensure the best possible compliance.

Identifying, Monitoring, Prioritizing and Counteracting Risks

As a Company, we have the opportunity to strengthen the protection of human rights and the required consideration for our environment in various ways. We are aware of the potential

human rights and environmental risks that may be associated with our business activities. We consider it part of our duty of care to identify potential and actual adverse risks and impacts of our business activities on people and the environment in the value chain.

We continue to strive to regularly analyze, document, and better understand our risks and their specific connection to our Company through structured risk assessments. Since 2021, we have been conducting compliance risk analyses with our Group companies as a regular process. We therefore also address the human rights and environmental due diligence obligations to our Group companies. If risks are identified, we take appropriate countermeasures.

Against the background of the LkSG, we are also comprehensively analyzing both human rights and environmental risks with respect to our supply chain. The concept developed for carrying out the risk analysis has been implemented and is regularly reviewed. This enables us to identify topics and risks that we consider to be priorities in individual cases due to their potential severity, our ability to influence them, and other suitable criteria.

We did not identify any risks in the risk analysis carried out in our own business area in 2024. Specific risks in the areas of occupational safety, environmental protection, equal rights and discrimination, freedom of association and collective bargaining were identified for seven of the suppliers classified as high-risk. We asked these suppliers to complete training courses corresponding to their risk profile. In this way, we once again emphasize our expectations of these suppliers with regard to human rights and environmental obligations and work towards ensuring that they meet the requirements placed on them in an appropriate manner in the future.

Due to the manageable number of risks identified, there was no need for us to prioritize these risks in depth. On the contrary, it is possible for us to make equal efforts to contain them by means of appropriate preventive measures.

Based on the risks identified in the risk analysis, we continuously review our defined human rights and environmental expectations, which we address to both our employees and our suppliers. If necessary, we refine our procurement processes, which should also take sustainability criteria into account. The number of risks identified by our risk analysis was relatively low, especially considering the number of suppliers that supply K+S as a whole. The evaluation of our analysis results also did not reveal any clustering of certain risks.

Due to the low number of identified risks and the fact that our expectations of our suppliers already address the risk areas that have arisen, there was no reason for us to fundamentally sharpen our expectations or to emphasize one aspect in particular. However, we remain sensitized and will continue to keep an eye on the following in future risk analyses:

- which risks we have identified in the past,

- whether the risk profile in our own business area or in the upstream supply chain has changed significantly and
- the extent to which we see a need to renew or more specifically outline our expectations.

Implementing Countermeasures for Identified Risks

The results of the analysis of human rights and environmental risks and impacts are incorporated into relevant business processes, in particular into our supplier management and internal processes in our own business area.

If a risk is identified at a direct supplier, a team of experts defines appropriate preventative measures for the individual case. The aim is to protect the (potentially) affected persons and avoid or at least mitigate adverse human rights or environmental impacts. We have established standardized processes for this purpose and will continue to refine them as necessary. Besides deciding on the measures to be taken, the team of experts also determines the time frame for their implementation. In our view, suitable general preventative measures include, for example:

- **Training and further education:**
We provide risk-specific training and further education (e.g. on the topics of equal treatment, appropriate wages, occupational health and safety, etc.) in the relevant own business areas and at suppliers.
- **Contractual assurance:**
If a risk is identified at a direct supplier a contractual assurance can be requested in which the relevant supplier acknowledges that it complies with the human rights and environmental expectations formulated by the K+S Executive Board and addresses them appropriately along the supply chain.
- **Audits:**
Audits or inspections can also be carried out in the area of activity of a direct supplier.

In individual cases and depending on the identified risk profile, individual measures must be developed.

Dealing with Actual Violations

In cases where we identify an actual violation of human rights or the violation of an environmental obligation, we consistently follow up on the findings and immediately take appropriate and effective corrective measures to stop the violation or mitigate the extent of the violation as far as possible. Besides creating a case-specific concept to end or minimize the extent of the violation, the time frame for implementing the concept and, if necessary, further corrective measures should also be defined in these cases. In individual cases, the termination of

cooperation can also be a measure with which we react to violations of the legal positions specified by the LkSG. No actual violations of LkSG-relevant obligations were identified in the 2024 risk analysis.

Assessing the Effectiveness of Our Measures

We continuously monitor the effectiveness of our due diligence compliance and make appropriate adjustments if we identify potential for optimization. In this context, we review the effectiveness of our measures to prevent and mitigate adverse human rights or environmental impacts at least once a year, but also on an ad hoc basis.

We document the fulfillment of our due diligence obligations within the Company in an appropriate manner on an ongoing basis. We also actively strive to compensate for negative impacts to which we have contributed through our business activities, whether directly or indirectly.

Anchoring Risk Management in our Company

We have defined clear responsibilities within the company for exercising and complying with our human rights and environmental due diligence obligations. Internally, we regularly report on the progress of our activities to all relevant stakeholders including the Economic Committee of the Works Council and the Executive Board.

Externally, we report in our K+S Annual Report, in the LkSG reports to the Federal Office of Economics and Export Control (BAFA), our statement on the UK Modern Slavery Act, as well as at events or in discussions with political representatives. We answer questions from interested parties and participate in a continuous exchange of experience, e.g., in industry initiatives, associations, or company networks.

We have appointed a Human Rights Officer to centralize the monitoring of our risk management. An interdisciplinary working group composed of members from the Compliance, Procurement, Supply Chain, Legal and Sustainability departments continue to be responsible for the operational implementation of our human rights and environmental due diligence processes.

Our Whistleblower System "SPEAK UP!"

We do not tolerate any form of human rights violations. Appropriate and effective grievance management is therefore an important part of our due diligence processes to effectively prevent and remedy any potential adverse impacts caused by our Company and our business activities.

Our whistleblower system "SPEAK UP!" provides internal and external stakeholders world-wide, such as employees, contractors, and communities, with the opportunity to raise their concerns, including on human rights issues and environmental violations. All concerns can be raised anonymously and in various languages.

The whistleblower system is a confidential communication channel. We offer various access options and communicate these to relevant stakeholders. All reported information and substantiated suspicions about possible human rights or environmental violations in accordance with the LkSG are processed as part of a transparent, balanced, and predictable process for all parties involved.

Kassel (Germany), March 2025



Dr. Burkhard Lohr



Christina Daske



Dr. Jens Christian Keuthen



Dr. Christian H. Meyer



Dr. Carin-Martina Tröltzsch



May 2024

K+S Aktiengesellschaft

Modern Slavery Statement 2023

This statement has been published in accordance with Section 54 of the UK Modern Slavery Act 2015. It sets out the measures taken by K+S Aktiengesellschaft and other relevant Group companies (K+S) in respect of the 2023 financial year to prevent modern slavery and human trafficking in business and supply chains.

COMPANY PROFILE

We make an important contribution to society: We enable farmers securing the world's food supply. Our products keep numerous industries running. We enrich consumers' daily lives and ensure safety in winter. With around 11,000 employees, production sites on two continents, and a global distribution network, we are a reliable partner for our customers. At the same time, we are realigning ourselves: We are focusing even more strongly than before on fertilizers and specialties. We are becoming leaner, more cost-efficient, more digital, and more performance-oriented. On a solid financial basis, we are tapping into new markets and business models. We are committed to our responsibility towards society and the environment in all regions in which we operate.

The following statements describe the internal regulations of the K+S Group regarding the prevention of modern slavery and human trafficking, the processes implemented to fulfill our due diligence obligations including our handling of potential risks, KPIs for the various fields of action as well as the measures we have taken, all of which contribute to the goal of giving the topic of sustainable supply chains, which is very important to us, the appropriate priority.

POLICIES

K+S respects the human rights and dignity of all people affected by our business activities and conducts its business in an appropriate manner. This includes all our employees, contractors, and external stakeholders. We consider the protection of human rights a central element of our corporate responsibility. We, therefore, respect human rights in our own business activities as well as in our global supply and value chains. We are a signatory to the UNITED NATIONS GLOBAL COMPACT. Since the beginning of 2024, we have also been a member of the UN Global



Compact Network Germany e.V. (UN GCD), renewing our commitment to the ten principles of the UN Global Compact. Our commitment to human rights is based on the UN's UNITED NATIONS PRINCIPLES FOR BUSINESS AND HUMAN RIGHTS and the OECD's LEADING PRINCIPLES FOR MULTINATIONAL COMPANIES. Our approach is shaped by the International Bill of Human Rights and the International Labour Organization Declaration on Fundamental Principles and Rights at Work. Respect for human rights is also firmly anchored in our Code of Conduct and our Global Organization Handbook.

By integrating the topic of human rights into our compliance risk analysis, we address the human rights due diligence obligations of our Group companies and take appropriate measures to counteract any risks identified. With our Code of Conduct for Suppliers, we set out our expectations for our suppliers and other business partners. In this way, they also commit to complying with the principles set out, implement appropriate processes to respect human rights and environmental standards, and pass on these expectations to their own suppliers.

Against the background of the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG), we are now also comprehensively analyzing both human rights and environmental risks in our supply chain. The risk analysis concept developed for this purpose has been implemented. This enables us to identify issues and risks, which we then appropriately weight and prioritize on a case-by-case basis based on their potential severity, our ability to influence the polluter, and other suitable criteria.

We always comply with applicable laws for the protection of human rights, such as the LkSG. Where local law and international human rights law are not aligned, we will act in accordance with the higher standard.

We strive to meet our commitments through thorough due diligence, continuous stakeholder engagement, honest disclosure, access to grievance mechanisms, and continuous improvement of our policies and processes.

COMPLIANCE AND TRAININGS

Compliance is more than just adhering to laws, official approvals, international standards recognized by the Company, and internal regulations. It is an essential part of our corporate culture. All our employees contribute to protecting the reputation and integrity of K+S. It is important to us that "good corporate governance" is practiced at all levels.



We want to promote entrepreneurial action within clearly defined guidelines. Violations of legal provisions and / or internal regulations are neither legally acceptable nor acceptable in terms of our understanding of compliance. We immediately follow up on reports of violations of legal provisions or internal regulations and clarify the facts. If compliance violations are identified, they are remedied as quickly as possible and, if necessary, sanctioned consistently and appropriately.

Every employee is familiarized with our values, the Code of Conduct as well as the resulting internal regulations. Target group-specific training courses are held for employees on specific topics (e.g., in antitrust law, anti-corruption, prevention of money laundering and terrorist financing, data protection, environmental protection, occupational safety, anti-discrimination, and sexual harassment).

K+S pursues a zero-tolerance policy against corruption and bribery to prevent the risks of liability, criminal liability, loss of reputation, and financial disadvantages. We have also anchored the principles of our compliance management system in our sustainability goals, provided them with a performance indicator, and substantiated them with measures.

We had set ourselves the goal of covering all K+S Group companies with a globally standardized and regular compliance risk analysis by the end of 2023 to continue complying with our self-imposed zero-tolerance policy against corruption and bribery. Following the conceptualization and development of the compliance risk analysis in 2020, we started implementing the standardized compliance risk analysis at our Group companies in 2021. We successfully completed the initial analysis at our K+S Group companies in 2023 and, therefore, also met our goal. Improvement measures were identified in parts and implementation periods were defined. The measures derived from the results of the analysis form the basis for the specific compliance program of the respective Group company and ensure target-oriented compliance and risk management at all our K+S Group companies.

Since compliance is of utmost importance to our Company, we want to maintain the high level of compliance training and continuously communicate on compliance issues within the Company. For this purpose, we have further intensified target group-specific training in particular (e.g., onboarding training for new employees).

Our business partner compliance process, which harmonizes existing processes and promotes the integration of sustainability aspects into upstream and downstream supply chains, has proven to be effective and is continuously developed further as required.



Employees and third parties can use our global whistleblower system "SPEAK UP!" to report potential or actual violations of laws (including the LkSG) or regulations - also anonymously. The contact details can be found on the [K+S website](#), on the portal (intranet) and on notices. Of course, no one who reports a matter must fear any disadvantage as a result (non-retaliation).

HUMAN RIGHTS DUE DILIGENCE

K+S respects the human rights and dignity of all people and adheres to the international guidelines and principles listed above, which are also anchored in our Code of Conduct and in our Global Organization Handbook.

The material topics (currently including the environment and occupational safety) of the K+S Group are identified at regular intervals based on a materiality analysis. Against the background of the Corporate Sustainability Reporting Directive (CSRD), we reviewed the material sustainability topics of the K+S Group from a corporate perspective and taking into account our stakeholders in 2023. The findings also revealed that, from the perspective of our stakeholders, the topic of human rights is not a key focus. This is not least due to our corporate structure with a clear focus on Europe. Our commitment in the area of human rights is based on the field of action Business Ethics & Human Rights with the topics "Sustainable Supply Chains" and "Compliance & Anti-Corruption".

As before, our commitment to human rights extends to all internationally recognized human rights. This is demonstrated, for example, by our signing of the UNITED NATIONS GLOBAL COMPACT and our membership of the UN Global Compact Network Germany e.V. We continue to comply with legal requirements (e.g., the LkSG). We strive to make our contribution through a due diligence process in line with the UN GUIDING PRINCIPLES and also take into account the following core elements as set out in the GERMAN NATIONAL ACTION PLAN ON BUSINESS AND HUMAN RIGHTS, and the LkSG: Definition of internal responsibilities; establishment of a risk management system, and performance of risk analyses both in the area of our own business activities and at our suppliers, adoption of a policy statement on respect for human rights and related environmental standards (including a human rights strategy), establishment of a complaints procedure, establishment of preventive measures, immediate remedial action in the event of identified or imminent legal violations, as well as documentation and reporting obligations for the compliance with any due diligence obligations.



Against the background of the LkSG, we are now also comprehensively analyzing both human rights and environmental risks with respect to our supply chain. The concept developed for conducting the risk analysis is currently being implemented. This enables us to identify topics and risks that we prioritize based on their potential severity, our ability to influence them and other suitable criteria in individual cases.

SUSTAINABLE SUPPLY CHAINS

We call for fair and sustainable business practices in the supply chains and have set out corresponding expectations and requirements in the Code of Conduct for Suppliers of the K+S Group. The Code obliges suppliers to recognize and comply with our values. It is based on international standards such as the principles of the UN GLOBAL COMPACT, the GENERAL DECLARATION OF HUMAN RIGHTS, the ILO CORE LABOUR STANDARDS, and the OECD GUIDELINES FOR MULTINATIONAL COMPANIES. The Code covers the topics of human and labor rights, occupational health and safety, environmental aspects, and responsible business conduct.

We have set ourselves the goal of having more than 90% of our purchasing volume covered by the Code by 2025. Another goal is for 100% of our "critical" suppliers, i.e., suppliers with a high sustainability risk, to have recognized the Code by 2025.

In 2023, we continued to drive forward the global introduction of the Code. It now covers 91% (2022: 84%) of our purchasing volume. 92% (2022: 90%) of our "critical" suppliers have recognized the Code. They are identified annually. The determination takes into account the Corruption Perceptions Index (CPI), the environmental compatibility of the main products or services supplied by the supplier, as well as the revenues generated by the suppliers with us. We have defined clear processes and responsibilities if we become aware of a breach of the Code.

In 2024, we aim to further increase the coverage of the Code. We continue to attach great importance to compliance and the consideration of sustainability aspects in the selection of all our business partners. The concept developed in 2022 to comply with the requirements of the LkSG was implemented in 2023 and the annual risk analysis was also carried out initially. The defined activities will be continued in 2024.



The expansion of risk management for supply chains creates improved opportunities for identifying and processing potential and actual sustainability risks at suppliers. The measures to be selected and implemented on a case-by-case basis - such as the implementation of training or an audit at a supplier - serve to avoid or mitigate risks.

In the next year, we will continue to expand our activities to achieve greater sustainability in the K+S Group's supply chain.

RESOLUTION OF THE STATEMENT

This statement was adopted by the entire Board of Executive Directors of K+S Aktiengesellschaft.

Kassel (Germany), May 2024

Handwritten signature of Dr. Burkhard Lohr in black ink.

Dr. Burkhard Lohr

Handwritten signature of Christina Daske in black ink.

Christina Daske

Handwritten signature of Dr. Christian H. Meyer in black ink.

Dr. Christian H. Meyer

Handwritten signature of Dr. Carin-Martina Tröltzsch in black ink.

Dr. Carin-Martina Tröltzsch