



September 2025

K+S Aktiengesellschaft

Modern Slavery Statement 2024

This statement is published in accordance with Section 54 of the UK Modern Slavery Act of 2015. It outlines the steps taken by K+S Aktiengesellschaft and its affiliated Group companies (collectively, "K+S") during the 2024 financial year to prevent modern slavery and human trafficking within their businesses and supply chains.

The following statements describe the K+S Group's internal regulations regarding the prevention of modern slavery and human trafficking. They also outline the processes we have implemented to fulfill our due diligence obligations. These processes include our handling of potential risks, KPIs for various areas of action, and the measures we have taken. All of these contribute to our goal of prioritizing sustainable supply chains. This goal is very important to us.

COMPANY PROFILE

We enrich life for generations. K+S makes an important contribution to society: We help farmers to secure the world's food supply and in the production of high-quality food. With our products, we keep numerous system-relevant industries running. We enrich the daily lives of consumers 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. K+S's business activities include global trade of potash and magnesium products from our German and Canadian plants, as well as our European salt operations. We promote nutrition, health, and safety. We are committed to our social and environmental responsibility in all regions in which we operate.

POLICIES

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



We are signatories to the UNITED NATIONS GLOBAL COMPACT. Since the beginning of 2024, we have also been a member of the UN Global Compact Network Germany (UNGCG), thereby reaffirming our commitment to the Compact's ten principles. Our commitment to respecting human rights is based on the UN GUIDING PRINCIPLES ON BUSINESS AND HUMAN RIGHTS and the OECD GUIDELINES FOR MULTINATIONAL ENTERPRISES, among other things. We are also guided by the INTERNATIONAL BILL OF HUMAN RIGHTS and the INTERNATIONAL LABOUR ORGANIZATION'S (ILO) DECLARATION ON FUNDAMENTAL PRINCIPLES AND RIGHTS AT WORK. Respect for human rights is firmly anchored in our Code of Conduct and Global Organization Handbook. Since 2021, we have conducted compliance risk analyses as a standard process in our Group companies. Through these analyses, we address our human rights and environmental due diligence obligations directly with our group companies. If risks are identified, we take appropriate measures to address them.

K+S calls for fair and sustainable business practices throughout the entire supply chain. This is outlined in our Suppliers of the K+S Group Suppliers Code of Conduct. The Code requires suppliers to recognize and comply with our values and is based on international standards. It covers topics such as human and labor rights, health and safety, environmental aspects, and responsible corporate behavior. Through this Code, we communicate our expectations to our suppliers and other business partners, encouraging them to commit to the established principles, implement processes that respect human rights and environmental standards, and convey these expectations to their own suppliers.

We always comply with applicable human rights protection laws, such as the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG). This Act explicitly addresses issues like forced labor, human trafficking, and modern forms of slavery. When local laws and international human rights standards conflict, we act in accordance with the higher standard.

We are committed to fulfilling our obligations by thoroughly complying with our due diligence requirements, consistently engaging with stakeholders, communicating transparently, and continuously improving our internal regulations and processes.

COMPLIANCE AND TRAININGS

Compliance means more than just adhering to laws, regulatory approvals, internationally recognized standards, and internal regulations accepted by the Company. It is an integral part of our corporate culture. All of our employees contribute to protecting the reputation and integrity of K+S. We promote entrepreneurial activity within clearly defined guiding principles and actively



encourage the practice of "good corporate governance" at all levels of the Group. We do not tolerate systemic weaknesses or abuses in compliance or elsewhere. K+S has a zero-tolerance policy against corruption and bribery because such behavior contradicts our values and can result in liability, criminal prosecution, loss of reputation, and financial disadvantages. The principles of our compliance management system are anchored in our sustainability goals, and we have assigned a performance indicator to them and backed them up with measures. Violations of legal provisions and/or internal regulations are unacceptable, both legally and in terms of our understanding of compliance. We promptly investigate any indications of such violations and clarify the facts. If violations are identified, they are remedied as quickly as possible and, if necessary, sanctioned appropriately and consistently.

We set a goal to cover all K+S Group companies with a globally standardized and regular compliance risk analysis by the end of 2023 to continue complying with our zero-tolerance policy against corruption and bribery. We successfully completed the initial analysis of our K+S Group companies in 2023, achieving our goal. We identified potential for improvement in some areas and set implementation periods. The measures derived from the analysis's results form the basis for each Group company's specific compliance program and ensure goal-oriented compliance and risk management at all our K+S Group companies.

All employees are familiar with our values, the Code of Conduct, and the internal regulations derived from it. To raise awareness and keep our employees informed, we updated the K+S Code of Conduct in mid-2024 and distributed it to them. New hires receive the updated Code of Conduct, which provides a foundation for making sound decisions in their daily work that consider our comprehensive corporate responsibility in social and environmental terms. We hold target group-specific training courses for employees on various topics, such as antitrust and competition law, anti-corruption, the prevention of money laundering and terrorist financing, information security, data protection, environmental protection, occupational safety, anti-discrimination, and sexual harassment. In line with the importance of compliance within our Company, we aim to maintain a high standard of compliance training and continuously communicate compliance-related topics within the Company. To this end, we have further intensified our targeted training courses (e.g., onboarding training for new employees). We plan to expand our training programs in 2025.

Our business partner compliance process has proven effective. It harmonizes existing processes and promotes the integration of sustainability aspects into upstream and downstream supply chains. This process will be continuously developed as needed.



Employees and third parties can report potential or actual violations of laws or other relevant regulations via our global whistleblower system, "SPEAK UP!", even anonymously. Contact details are available on the [K+S website](#), our Portal (intranet), and notices. Rest assured that no one who reports an incident will face any negative consequences.

HUMAN RIGHTS DUE DILIGENCE

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

We identify the material topics for the K+S Group (currently including the environment, occupational safety, and governance) at regular intervals using a structured materiality analysis. In light of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS), we last reviewed the key sustainability topics for the K+S Group in 2024, considering both the corporate perspective and our stakeholders. We will update the stakeholder analysis in 2025.

Using a sustainability wheel as an illustration, we assign the three ESG dimensions of "Environment & Resources," "Social Responsibility," and "Governance" to the identified material topics, which are therefore the focus of our K+S sustainability strategy. The "Governance" area of action also includes "Business Ethics."

Our commitment to human rights extends beyond mere statements. In accordance with international regulations and the German LkSG, we take a systematic, risk-based approach that covers all internationally recognized human rights. This includes defining internal responsibilities, establishing risk management and conducting risk analyses in our own business activities and at our direct suppliers, adopting a policy statement on respect for human rights and associated environmental standards (including a human rights strategy), establishing a complaints procedure (the whistleblower system "SPEAK UP!"), establishing preventive measures, taking immediate remedial action in the event of identified or imminent legal violations, and documenting and reporting on the fulfillment of any due diligence obligations.

Against this background, we regularly and thoroughly analyze human rights and environmental risks in our supply chain. We have implemented the concept developed for conducting the risk



analysis, and it is reviewed at least once a year. This allows us to appropriately prioritize issues and risks on a case-by-case basis based on their potential severity, our ability to influence them, and other relevant criteria.

SUSTAINABLE SUPPLY CHAINS

As explained in the "Policies" section, we call for fair and sustainable business practices from our suppliers. Our expectations and requirements are summarized in the K+S Group's Suppliers Code of Conduct, which is based on international standards. By signing the Code, our direct suppliers agree to recognize and adhere to our values. The Code also addresses the topics of human and labor rights, health and safety at work, environmental aspects, and responsible corporate behavior.

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

In 2024, we continued to advance the global implementation of the Code. Currently, it covers 93.8% (2023: 91%) of our purchasing volume. 98.2% of our "critical" suppliers have recognized the Code (compared to 92% in 2023). These suppliers are identified annually. Clear processes and responsibilities are defined in the event of a Code violation.

By 2025, the coverage of the Code is expected to increase further. When selecting all our business partners, we continue to prioritize compliance and consideration of sustainability aspects. We have fully integrated the 2022 concept developed to meet the LkSG requirements into our processes, and we regularly carry out the required annual risk analysis. These activities will continue in 2025.

We are increasingly able to identify and mitigate potential and actual sustainability risks among suppliers by continuously expanding our risk management activities in relation to our supply chains. We select and implement measures on a case-by-case basis to avoid or minimize risks, such as conducting training or an audit at a supplier's premises.

In the year ahead, we will continue to pursue activities that promote greater sustainability in the K+S Group's supply chain, expanding them where appropriate.



More information on K+S's human rights activities can be found in the published → [LkSG report of K+S Aktiengesellschaft](#) (German only).

RESOLUTION OF THE STATEMENT

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

Kassel (Germany), September 2025

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

Handwritten signature of Christina Daske in black ink.

Christina Daske

Handwritten signature of Dr. Jens Christian Keuthen in black ink.

Dr. Jens Christian Keuthen