

## TCFD Index

The Task Force on Climate-related Financial Disclosure (TCFD) pursues climate-related disclosure of information in the areas of governance, startegy, risk management, and metrics and targets. We support the recommendations of the TCFD and already report the following information as part of the CDP questionnaire:

Governance		Required information	CDP questionnaire 2024 reference	Reference to the Annual Report 2024 of K+S
Disclose the organization's governance around climate-related risks and opportunities.	A.	Executive Board's oversight of climate-related risks and opportunities	4.1.2, 4.3.1	pp. 88 pp. 229 (LTI relevant)
	В.	Management's role in assessing and managing climate-related risks and opportunities	4.3.1	pp. 88 pp. 193
Strategy		Required information	CDP questionnaire 2024 reference	Reference to the Annual Report 2024 of K+S
Disclosure of the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material	A.	Description of climate-related opportunities and risks	2.2.1, 2.2.2, 3.1, 3.1.1, 3.1.2	pp. 88 pp. 193
	В.	Impact of climate-related risks on the organization's businesses, strategy, and financial planning	3.1.1, 3.6, 3.6.1, 5.2, 5.3, 5.3.1, 5.3.2	pp. 88 pp. 193
	C.	Resilience of the organizational strategy	5.1.1, 5.1.2	pp. 41
Risk Management		Required information	CDP questionnaire 2024 reference	Reference to the Annual Report 2024 of K+S
Disclosure of how the organization identifies, assesses, and manages climate-related risks	A.	Organization's processes for identifying and assessing climate-related risks	2.2, 2.2.1, 2.2.2	pp. 90
	В.	Organization's processes for managing climate- related risks	2.2, 2.2.1, 2.2.2	pp. 90
	C.	Integration of processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	2.2, 2.2.1, 2.2.2	pp. 90 pp. 193
Metrics & Targets		Required information	CDP questionnaire 2024 reference	Reference to the Annual Report 2024 of K+S
	A.	Metrics used by the organization to assess climate-related risks and opportunities	7.53, 7.53.1, 7.53.2, 7.53.3, 7.54	pp. 90 pp. 193
Disclosure the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material	В.	Disclosure of Scope 1, Scope 2, and Scope 3 greenhouse gas (GHG) emissions	7.6, 7.7, 7.8	pp. 100
	C.	Targets used by the organization to manage climate-related risks and opportunities	7.53, 7.53.2	pp. 96 pp. 229 (LTI relevant)