

## Independent Third Party Assurance Statement

### ***To the Board and stakeholders of Compass Minerals International, Inc.:***

iCompli Sustainability, a division of BPA Worldwide, was commissioned by Compass Minerals to provide independent third party assurance of specific sustainability performance data from its business activities during the period January 1, 2013, to December 31, 2013.

### **Assurance Standards**

This engagement has been managed in accordance with ISO 14064-3: *Greenhouse gases – Specification with guidance for the validation and verification of greenhouse gas assertions*. The format of the engagement was structured to meet the ‘reasonable’ level of assurance requirements.

### **Assurance Objectives**

The objective of the assurance process was to provide Compass Minerals stakeholders with an independent ‘reasonable’ level assurance opinion on whether:

- The specific sustainability performance data within Compass Minerals reports adheres to the ISO 14064-3 principles of relevance, completeness, consistency, accuracy, and transparency.
- The specific sustainability performance data within Compass Minerals reports were reported according to the requirements of the WBCSD/WRI Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard, Revised Edition (2004).

### **Assurance Scope**

Compass Minerals engaged iCompli Sustainability to verify the following specific sustainability performance data:

- Scope 1 GHG emissions (Global Reporting Initiative indicator G4-EN15);
- Scope 2 GHG emissions (Global Reporting Initiative indicator G4-EN16);
- Energy consumption (Global Reporting Initiative indicator G4-EN3);
- Water withdrawal by source (Global Reporting Initiative indicator G4-EN8).

The organizational boundary of the verification was Compass Minerals global operations, including all production, packaging, and office facilities under the operational control of Compass Minerals.

### **Assurance Approach and Limitations**

iCompli Sustainability conducted the verification in accordance with the requirements of ISO 14064-3: *Greenhouse gases – Specification with guidance for the validation and verification of greenhouse gas assertions*. iCompli Sustainability reviewed Compass Minerals corporate sustainability database (dated June 3, 2015) and associated facility sustainability scorecard datasets and evaluated them for conformity with the requirements of the WBCSD/WRI Greenhouse Gas Protocol. Compass Minerals reported energy consumption, Scope 1 and Scope 2 GHG emissions, and water withdrawals were considered free of material misstatement if found to be within the defined materiality threshold of 5%. Compass Minerals assertion was tested according to a risk-based approach and the review of controls to manage these risks, including:

- Management system and procedural review for accuracy, reliability and reproducibility;
- Verification of representative sources and processes;
- Quantification testing and re-calculation assessments;
- Visits to Compass Minerals production facilities in Ogden, Utah and Goderich, Ontario, to interview facility and corporate personnel, observe operations, and review relevant documents and records, and;
- Audit of a sample of original source activity data (supplier invoices) of energy consumption and water withdrawal representing a cross-section of Compass Minerals global facilities and production methods.

## Independent Third Party Assurance Statement

Compass Minerals reported the following specific sustainability performance data totals for the 2013 calendar year:

SUSTAINABILITY DATA INDICATOR	REPORTED TOTAL
Active energy consumption (G4-EN3)	1,475,110,102 kWh
Passive solar energy use	96,388,889,660 kWh
Scope 1 GHG emissions (G4-EN15)	227,748 tonnes CO <sub>2</sub> e
Scope 2 GHG emissions (G4-EN16)	112,192 tonnes CO <sub>2</sub> e
Surface water withdrawal (G4-EN8)	13,065,994,348 US gallons
Groundwater withdrawal (G4-EN8)	1,939,896,582 US gallons
Municipal water withdrawal (G4-EN8)	299,823,746 US gallons
Great Salt Lake withdrawal (G4-EN8)	37,871,625,000 US gallons

### Conclusions

Based on our review it is our assertion that Compass Minerals reported energy consumption, Scope 1 GHG emissions, Scope 2 GHG emissions, and water withdrawal data for the 2013 calendar year (ending December 31, 2013) are materially correct and are a fair representation of the actual data and information.

### Recommendations

As part of the assurance engagement, iCompli Sustainability has provided Compass Minerals with a series of recommendations to ensure the continual improvement of the collection, storage, analysis, and reporting of specific sustainability performance data at the corporate and facility level.

### Independence

iCompli Sustainability has not been responsible for the preparation of any part of the sustainability performance information, nor have we undertaken any commissions that would conflict with our independence. Responsibility for producing the sustainability performance information belonged to Compass Minerals and its sustainability reporting advisors. iCompli Sustainability is, and remains, an independent assurer over the specific sustainability performance information. The verification team has over 30 years of combined experience in conducting assurance of GHG emissions, environmental and health and safety information.

Attestation



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Board, Executive Order H-12-016  
Lead Verifier  
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Exeter, Ontario, Canada



Joe Rizzo  
Director, Sustainability Services  
iCompli Sustainability  
Shelton, Connecticut, USA

June 8, 2015

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Compass Minerals reported the following specific sustainability performance data totals for the 2014 calendar year:

SUSTAINABILITY DATA INDICATOR	REPORTED TOTAL
Active energy consumption (G4-EN3)	1,571,668,441 kWh
Passive solar energy use	97,777,778,560 kWh
Scope 1 GHG emissions (G4-EN15)	245,829 tonnes CO <sub>2</sub> e
Scope 2 GHG emissions (G4-EN16)	110,819 tonnes CO <sub>2</sub> e
Surface water withdrawal (G4-EN8)	11,998,776,080 US gallons
Groundwater withdrawal (G4-EN8)	1,818,359,401 US gallons
Municipal water withdrawal (G4-EN8)	319,580,701 US gallons
Great Salt Lake withdrawal (G4-EN8)	38,456,202,000 US gallons

### Conclusions

Based on our review it is our assertion that Compass Minerals reported energy consumption, Scope 1 GHG emissions, Scope 2 GHG emissions, and water withdrawal data for the 2014 calendar year (ending December 31, 2014) are materially correct and are a fair representation of the actual data and information.

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