

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, 2017, to December 31, 2017.

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 ‘limited’ level of assurance requirements.

Assurance Objectives

The objective of the assurance process was to provide Compass Minerals stakeholders with an independent ‘limited’ 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 (GRI Standards Disclosure 305-1)
- Scope 2 GHG emissions (GRI Standards Disclosure 305-2)
- Scope 3 GHG emissions (GRI Standards Disclosure 305-3)
- Energy consumption (GRI Standards Disclosure 302-1)
- Water withdrawal by source (GRI Standards Disclosure 303-1)

The organizational boundary of the verification was Compass Minerals North American and United Kingdom operations, including all production, packaging, and office facilities under the operational control of Compass Minerals. The verification excludes activity from Compass Minerals South American operations.

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 August 23, 2018) and associated facility sustainability scorecard datasets and evaluated them for conformity with the requirements of the WBCSD/WRI Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard, Revised Edition (2004). Compass Minerals reported energy consumption, Scope 1, 2 and 3 GHG emissions, and water withdrawal 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;
- Testing and re-calculation of representative sources and processes;
- Visits to Compass Minerals production facilities in Amherst, Nova Scotia and Buffalo, New York, 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.

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Compass Minerals reported the following specific sustainability performance data totals for the 2017 calendar year:

Energy & Emissions Data	Reported Total
Active energy consumption (GRI 302-1)	1,414,743,940 kWh
Scope 1 GHG emissions (GRI 305-1)	218,013 tonnes CO ₂ e
Scope 2 GHG emissions (GRI 305-2)	86,570 tonnes CO ₂ e
Scope 3 GHG emissions (GRI -305-2)	424,775 tonnes CO ₂ e

Water Data	Reported Total
Surface water withdrawal (GRI 303-1)	10,987,788,308 US gallons
Groundwater withdrawal (GRI 303-1)	1,889,018,019 US gallons
Municipal water withdrawal (GRI 303-1)	262,587,138 US gallons
Great Salt Lake withdrawal (GRI 303-1)	36,572,457,224 US gallons

Conclusions

Based on the process and procedures conducted, there is no evidence that Compass Minerals' assertion:

- is not materially correct; and
- is not a fair representation of GHG data and information; and
- has not been prepared in accordance with the WBCSD/WRI Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard, Revised Edition (2004).

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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