

## Independent Third Party Assurance Statement

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

iCompli Sustainability, a division of BPA Worldwide, Inc., 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, 2020, to December 31, 2020.

### **Assurance Standards**

This engagement has been managed in accordance with ISO 14064-3:2019 - *Greenhouse gases – Specification with guidance for the verification and validation of greenhouse gas statements*. 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 303-3)

The organizational boundary of the verification was Compass Minerals operations, including all North American, South American and United Kingdom production, packaging, and office facilities under the operational control of Compass Minerals. The verification of Scope 3 emissions excludes activity from Compass Minerals South American operations.

### **Assurance Approach and Limitations**

iCompli Sustainability conducted the verification in accordance with the requirements of ISO 14064-3:2019 - *Greenhouse gases – Specification with guidance for the verification and validation of greenhouse gas statements*. iCompli Sustainability reviewed Compass Minerals corporate sustainability database (dated June 24, 2021) and evaluated the data 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;
- Engagement with Compass Minerals packaging facility in Duluth, Minnesota and Cote Blanche, Louisiana to interview facility personnel, understand 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 2020 calendar year:

Energy & Emissions Data	Reported Total
Active energy consumption (GRI 302-1)	1,840,565,661 kWh
Scope 1 GHG emissions (GRI 305-1)	252,099 tonnes CO <sub>2</sub> e
Scope 2 GHG emissions (GRI 305-2)	104,006 tonnes CO <sub>2</sub> e
Scope 3 GHG emissions (GRI 305-2)	385,906 tonnes CO <sub>2</sub> e
Direct CO <sub>2</sub> emissions from biomass	17,173 tonnes CO <sub>2</sub>

Water Data	Reported Total
Surface water withdrawal (GRI 303-3)	13,822,795,242 US Gallons
Groundwater withdrawal (GRI 303-3)	2,008,930,491 US Gallons
Municipal water withdrawal (GRI 303-3)	358,035,961 US Gallons
Great Salt Lake withdrawal (GRI 303-3)	28,985,391,418 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 and water data; 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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