

## Independent Third-Party Verification Statement

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

iCompli Sustainability, a division of BPA Worldwide, Inc., was commissioned by Compass Minerals International Inc. ("Compass Minerals") to provide independent third-party verification of specific sustainability performance data from its business activities during the reporting period of fiscal 2021 (October 1, 2020 to September 30, 2021).

### **Verification Standard and Criteria**

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.

The engagement also confirmed Compass Minerals' compliance with the following frameworks that defined the reporting criteria for the sustainability performance data:

- WBCSD/WRI Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard, Revised Edition (2004)
- Global Reporting Initiative (GRI) Standards

### **Verification Objectives**

The objective of the verification process was to provide Compass Minerals stakeholders with an independent limited level opinion on whether:

- The specific sustainability performance data reported by Compass Minerals is true and correct over the reporting period
- The greenhouse gas (GHG) emissions performance data reported by Compass Minerals were reported according to the requirements of the WBCSD/WRI Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard, Revised Edition (2004)

### **Verification Scope**

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

#### Environmental Data

##### Greenhouse gas emissions

- Scope 1 GHG emissions (GRI Standards Disclosure 305-1)
- Scope 2 GHG emissions (GRI Standards Disclosure 305-2)
- Scope 3 GHG emissions from upstream transportation and distribution (GRI Standards Disclosure 305-3)
- Scope 1 and Scope 2 GHG emissions intensity (GRI Standards Disclosure 305-4)

##### Energy

- Energy consumption within the organization (GRI Standards Disclosure 302-1)

##### Water

- Water withdrawal (GRI Standards Disclosure 303-3)
- Water discharge (GRI Standards Disclosure 303-4)
- Water consumption (GRI Standards Disclosure 303-5)

##### Waste

- Waste generated (GRI Standards Disclosure 306-3)
- Hazardous waste generated (GRI Standards Disclosure 306-3)

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- Non-hazardous waste generated (GRI Standards Disclosure 306-3)
- Waste diverted from disposal (GRI Standards Disclosure 306-4)
- Waste directed to disposal (GRI Standards Disclosure 306-5)

### Safety Data

- Number and rate of recordable work-related injuries (GRI Standards Disclosure 403-9)
- Number and rate of work-related fatalities (GRI Standards Disclosure 403-9)
- Lost time incident rate (GRI Standards Disclosure 403-9)
- Number and rate of work-related ill health (GRI Standards Disclosure 403-10)

### Social Data

- Rate of voluntary employee turnover (GRI Standards Disclosure 401-1)
- Hours of training completed by employees (GRI Standards Disclosure 404-1)
- Diversity of employees and Board of Directors (GRI Standards Disclosure 405-1)

The organizational boundary of the verification was Compass Minerals' global portfolio of production, packaging, and office locations. Excluded from the verification engagement are business assets sold in fiscal 2021 and/or businesses reported as discontinued operations in fiscal 2021.

### **Verification Approach**

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 reported sustainability performance data and evaluated the accuracy of the reported data and its conformity any applicable criteria (e.g. WBCSD/WRI Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, GRI standards). Compass Minerals reported sustainability performance data 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:

- Management system and procedural review for accuracy, reliability and reproducibility;
- Testing and re-calculation of representative sources and processes;
- Interviews with Compass Minerals corporate and facility personnel to review operations, relevant documents and data, and;
- Audit of a sample of original source activity data (e.g. utility invoices, waste disposal manifests, safety incident reports, training completion data) representing a cross-section of Compass Minerals global facilities and production methods.

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### Environmental Data

Compass Minerals reported the following environmental data for fiscal 2021:

Data Metric	Reported Total
<b>Greenhouse gas emissions</b>	
Scope 1 GHG emissions	230,251 metric tons CO <sub>2</sub> e
Scope 2 GHG emissions	84,762 metric tons CO <sub>2</sub> e
Scope 3 GHG emissions	360,141 metric tons CO <sub>2</sub> e
Scope 1 and Scope 2 GHG emissions intensity	26.4 kilograms CO <sub>2</sub> e/ton production
<b>Energy</b>	
Energy consumption	1,499,747 MWh
<b>Water</b>	
Water withdrawal	225,866 megaliters
Water discharge	108,530 megaliters
Water consumption	117,336 megaliters
<b>Waste</b>	
Waste generated	10,581 metric tons
Hazardous waste generated	195 metric tons
Non-hazardous waste generated	10,386 metric tons
Waste diverted from disposal	2,885 metric tons
Waste directed to disposal	7,695 metric tons

### Safety Data

Compass Minerals reported the following safety data for fiscal 2021:

Data Metric	Reported Total
Number of work-related recordable injuries	49
Rate of work-related recordable injuries/ total case incident rate	2.45 (per 200,000 hours worked)
Number of work-related fatalities	0

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Rate of work-related fatalities	0 (per 200,000 hours worked)
Lost time incident rate	1.85 (per 200,000 hours worked)
Number of work-related ill health/occupational disease	0
Rate of work-related ill health/occupational disease	0 (per 200,000 hours worked)

### Social Data

Compass Minerals reported the following social data for fiscal 2021:

Data Metric	Reported Total
Rate of voluntary employee turnover	12%
Hours of training completed by employees	7,610
Ethnic diversity of US workforce	69% White 8% Black 2% Asian 7% Hispanic 2% Other (Native American, Hawaiian and/or two or more races) 12% Undisclosed
Gender diversity	13% female
Diversity of board of directors	13% Non-white 25% Female

### 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 the reported data; and
- has not been prepared in accordance with any criteria that apply (e.g. WBCSD/WRI Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, GRI Standards).



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### 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 20 years of combined experience in conducting assurance of GHG emissions, environmental and health and safety information.

Attestation,

iCompli Sustainability  
Shelton CT, USA  
April 28, 2022