

## Independent Limited Assurance Report to Compass Minerals International, Inc.

ERM Certification & Verification Services Incorporated (“ERM CVS”) was engaged by Compass Minerals International, Inc. (“Compass Minerals”) to provide independent assurance of selected environmental, safety, and social data in Compass Minerals’ Fiscal 2023 ESG Report (the “Report”).

### Engagement summary

<p><b>Scope of our assurance engagement</b></p>	<p>Whether the fiscal year 2023 data for the following selected disclosures are fairly presented in the Report, in all material respects, in accordance with the reporting criteria.</p> <p><b>Environmental Data</b></p> <ul style="list-style-type: none"> <li>▪ Scope 1 GHG emissions [metric tons CO<sub>2</sub>e]</li> <li>▪ Scope 2 GHG emissions (location-based) [metric tons CO<sub>2</sub>e]</li> <li>▪ Scopes 1 and Scope 2 GHG emissions intensity [kilograms CO<sub>2</sub>e/ton production*]</li> <li>▪ Scope 3 Category 4 - Upstream Transportation and Distribution GHG emissions [metric tons CO<sub>2</sub>e]</li> <li>▪ Energy consumption [MWh]</li> <li>▪ Water withdrawal [megaliters]</li> <li>▪ Waste generated [metric tons]</li> <li>▪ Hazardous waste generated [metric tons]</li> <li>▪ Nonhazardous waste generated [metric tons]</li> <li>▪ Waste diverted from disposal [metric tons]</li> <li>▪ Waste directed to disposal [metric tons]</li> </ul> <p><b>Safety Performance</b></p> <ul style="list-style-type: none"> <li>▪ Number of work-related recordable injuries [number]</li> <li>▪ Rate of work-related recordable injuries/total recordable injury rate [number]</li> <li>▪ Number of work-related fatalities [number]</li> <li>▪ Lost time incident rate [number]</li> <li>▪ Number of work-related ill health/occupational disease [number]</li> </ul> <p><b>Social Data</b></p> <ul style="list-style-type: none"> <li>▪ Rate of voluntary turnover by employees [percentage]</li> <li>▪ Hours of training completed by employees [number]</li> <li>▪ Ethnic diversity of U.S. workforce [percentage]</li> <li>▪ Gender diversity [percentage]</li> <li>▪ Diversity of board of directors [percentage]</li> <li>▪ Diversity of management-level employees [percentage]</li> </ul> <p>*We place reliance on the financial assurance conducted on production tons as they are presented in the fiscal 2023 10-K filing.</p>
<p><b>Reporting period</b></p>	<p>Fiscal 2023 (October 1, 2022 – September 30, 2023)</p>
<p><b>Reporting criteria</b></p>	<ul style="list-style-type: none"> <li>• World Business Council for Sustainable Development (WBCSD) / World Resources Institute (WRI) GHG Protocol: A Corporate Accounting Standard (2004, as updated January 2015)</li> <li>• World Business Council for Sustainable Development (WBCSD) / World Resources Institute (WRI) GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011)</li> <li>• Global Reporting Initiative (GRI) Standards</li> <li>• Sustainability Accounting Standards Board (SASB) Metals &amp; Mining sector reporting requirements</li> <li>• Compass Minerals’ basis of reporting</li> </ul>
<p><b>Assurance standard and level of assurance</b></p>	<p>We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) ‘Assurance Engagements other than Audits or Reviews of Historical Financial Information’ issued by the International Auditing and Assurance Standards Board (IAASB).</p> <p>The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.</p>

## Respective responsibilities

Compass Minerals is responsible for preparing the Report and for the collection and presentation of the information within it, and for the designing, implementing and maintaining of internal controls relevant to the preparation and presentation of the selected information.

ERM CVS' responsibility is to provide conclusions to Compass Minerals on the agreed scope based on our engagement terms with Compass Minerals, the assurance activities performed and exercising our professional judgement. We accept no responsibility, and deny any liability, to any party other than Compass Minerals for the conclusions we have reached.

### Our conclusion

Based on our activities, as described below, nothing has come to our attention to indicate that the 2023 data and information for the disclosures listed under 'Scope of our assurance engagement' are not fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

### Our assurance activities

Considering the level of assurance and our assessment of the risk of material misstatement of the selected data a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Assessing the appropriateness of the reporting criteria for the selected data.
- Interviewing relevant staff to understand and evaluate the relevant management systems and processes (including internal review and control processes) used for collecting and reporting the selected disclosures.
- Reviewing a sample of qualitative and quantitative corporate level evidence supporting the reported information.
- Performing an analytical review of the full year data submitted by all locations included in the consolidated fiscal 2023 group data for the selected disclosures which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary.
- Conducting in-person site visits to Compass Minerals facilities located in Lyons, OK, USA and Wynyard, SK, CA to review data and interview site staff responsible for collecting and managing selected environmental and safety indicator data at the facility.
- Confirming conversion and emission factors and assumptions used.
- Reviewing the presentation of information relevant to the scope of our work in the Report to ensure consistency with our findings.

### The limitations of our engagement

The reliability of the assured information is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context.

### Our independence, integrity and quality control

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of the IESBA Code relating to assurance engagements.

ERM CVS has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems and processes, and provides no consultancy related services to Compass Minerals in any respect.



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