



Fiscal 2023 ESG Report



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| Letter From the CEO

Dear Stakeholders,

When I was named the president and CEO of Compass Minerals in January of 2024, I brought with me an existing commitment to sustainable business practices. That commitment is rooted in more than three decades of building, leading and optimizing mineral mining operations on nearly every continent around the globe. I have witnessed firsthand that safe and responsible processes, supported by an ethical, inclusive and feedback-rich employee culture, help provide an essential foundation for success. In other words, if you don't get those things right within your organization, you are unlikely to get anything right.

It's with that mindset that I have provided oversight of environmental, health, safety and sustainability matters at Compass Minerals as a member of our company's board for the past two years. I'm honored now to take a more direct leadership role in enabling continued progress as president and CEO.

The environmental, social and governance (ESG) issues addressed in this report are important to our company, and not just because they are the right thing to do. Our pursuit of improvement in these areas are also tied to specific business purposes. Through this work, we strive to make our operations safer and more efficient, leverage diverse perspectives and deliver on customer expectations. By assessing our ESG initiatives through this lens, we ensure we're on a good path toward building a more sustainable company.

I've learned in my career that the most successful journeys are not traveled solely between two points. Multiple stops are required along the way to review and measure one's progress. Throughout this report, we provide updates to you, our stakeholders. In doing so, we're focusing not only on our intended destination, but also sharing where we are making strides forward and areas where we need to consider a course correction.

I appreciate the dedication of our employees to operating safely and sustainably. I hope you find the following pages informative and encouraging regarding the future we are navigating for Compass Minerals. We welcome your feedback.

Sincerely,



Edward C. Dowling Jr.

President and CEO
April 3, 2024



Our Company



Compass Minerals is a leading global provider of essential minerals focused on safely delivering where and when it matters to help solve nature's challenges for customers and communities.

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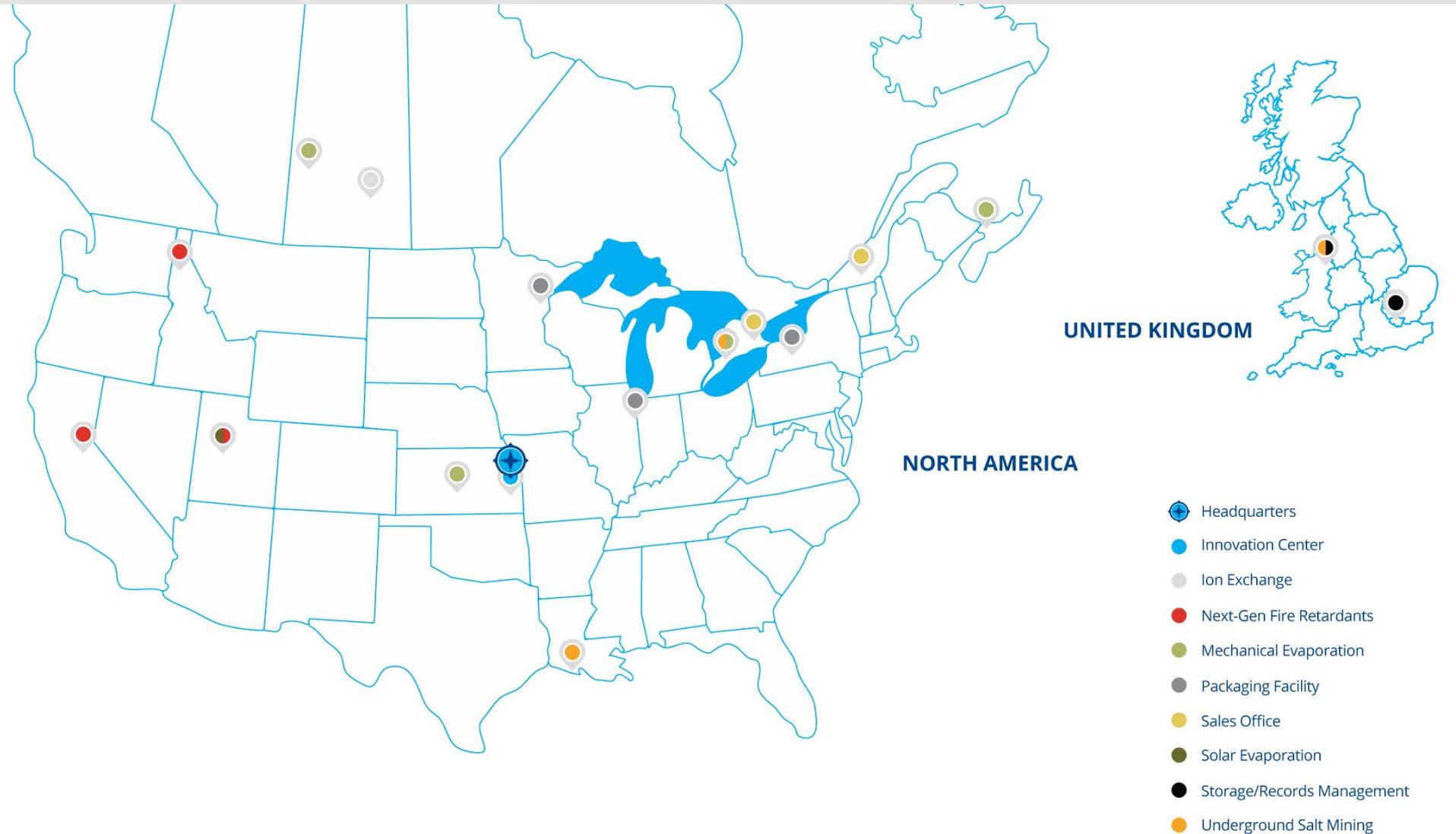


About Compass Minerals

For over 175 years, Compass Minerals has embraced the responsibility to provide high-quality, consistent and reliable products while remaining agile to evolve and meet market demands.

Our salt products help keep winter roadways safe and are used in various consumer, industrial, chemical and agricultural applications. Our plant nutrition business creates products that improve the quality and yield of crops while supporting sustainable agriculture. In May 2023, we acquired the outstanding 55% interest in Fortress North America (Fortress), a next-generation fire retardant company, bringing our company's ownership stake to 100%.

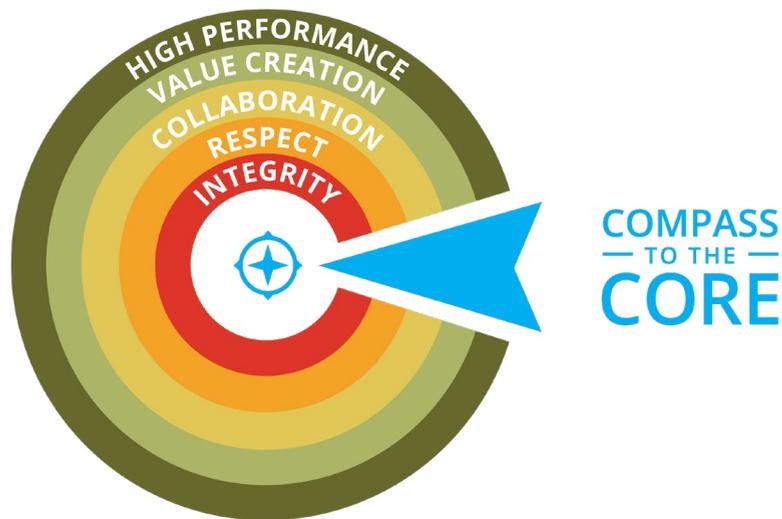
We operate 12 production and packaging facilities, as well as several sales and support offices, with nearly 2,000 employees throughout the U.S., Canada and the U.K.





Our Core Values

- **Integrity:** We operate in a fair and transparent manner, embracing the highest ethical standards in everything we do
- **Respect:** We are committed to creating a diverse, safe and inclusive organization where all are treated with dignity
- **Collaboration:** We accomplish more through cooperation and teamwork
- **Value Creation:** We deliver the best possible results for our customers and shareholders in a manner that respects the resources entrusted to us
- **High Performance:** We achieve excellence through initiative, accountability and superior results



Awards and Recognitions

Recognized as One of America's Most Responsible Companies



For the third consecutive year, Newsweek recognized Compass Minerals as one of "America's Most Responsible Companies." Newsweek partnered with global research and data firm Statista to assess 2,000 of the largest public U.S. companies, focusing on a holistic view of corporate responsibility that considers all three pillars of ESG.

Presented With Award of Safety Excellence



In recognition of our company's efforts to drive a positive safety culture and reduce workplace accidents and injuries, the Utah Manufacturers Association presented Compass Minerals the "Award of Safety Excellence." This accolade is presented to top-performing companies who hold an incidence rate lower than the national average for their industry and have established a robust health and safety program.

U.K. Business Certified as a Great Place To Work®

Our U.K. business, comprised of our Winsford, Cheshire, mine and DeepStore records management, was certified as a "Great Place To Work" for the third year in a row. Great Place To Work measures workplace culture, employee experience and leadership behaviors proven to deliver market-leading revenue, employee retention and increased innovation.



Recognized as One of 100 Companies Championing Women in Utah



Compass Minerals was recognized as one of "100 Companies Championing Women" in Utah for our supportive policies and benefits, workplace inclusivity and representation of women in leadership positions. The recognition comes from Inspire In Utah, an initiative of the Utah Governor's Office of Economic Opportunity collaboratively supporting Utah's economy.

Honored as Corporate Volunteer of the Year



BOYS & GIRLS CLUBS OF GREATER KANSAS CITY

Compass Minerals was honored as "Corporate Volunteer of the Year" by Boys & Girls Clubs of Greater Kansas City. Through our employee volunteerism and charitable contributions, we have supported educational and sports programs so Boys & Girls Clubs of Greater Kansas City can continue to inspire kids to live out their dreams, develop important skills and build self-esteem to reach their full potential.

Named Vendor of the Year



Do It Best, a hardware, lumber and building material cooperative, named Compass Minerals "Vendor of the Year" for our deicing business. We were recognized within the Lawn and Garden category and selected for being a trusted partner, known for our transparent communication, excellent service and fill rates, and the helpfulness of our representatives.



About This Report

This report encapsulates our comprehensive approach to managing the environmental, social and governance (ESG) issues that matter most to our company and stakeholders.

Our report aligns with internationally recognized sustainability reporting frameworks, including the [Global Reporting Initiative \(GRI\) Standards](#) and [Sustainability Accounting Standards Board \(SASB\)](#). We have also looked to the [Task Force on Climate-related Financial Disclosures \(TCFD\)](#) and the [United Nations Sustainable Development Goals \(SDGs\)](#) to inform our reporting and actions.

Data contained in this report labeled “fiscal 2023” covers the 12-month period beginning Oct. 1, 2022, and ending Sept. 30, 2023 ^[1]. For historical data, please visit [Compass Minerals Reporting and Archives](#).

Compass Minerals uses a variety of channels to communicate and disclose our ESG priorities, impacts, risks and opportunities. Beyond our ESG report and company website, we disclose relevant ESG information in news releases, external presentations, employee communications and filings with the U.S. Securities and Exchange Commission including our annual report on Form 10-K, periodic reports on Form 10-Q and our proxy statement.

[1] “Fiscal 2022” covers the 12-month period beginning Oct. 1, 2021, and ending Sept. 30, 2022, and “fiscal 2021” covers the 12-month period beginning Oct. 1, 2020, and ending Sept. 30, 2021.





Fiscal 2023 ESG Highlights



Our Workforce

1.17

total recordable injury rate (TRIR),
the best known in company history

101%

female-to-male pay ratio

88%

voluntary retention rate for employees



Our Products

89%

of Compass Minerals-branded
consumer packaged products have
ingredient labeling and 81% have
packaging end-of-use instructions

100

suppliers across raw material and
packaging engaged on meeting
Compass Minerals' inaugural ESG
supplier scorecard metrics (comprises
20% of addressable spend)



Our Communities

\$350,000+

donated to local
nonprofit organizations

100%

of operating sites participated
in company-sponsored
volunteer activities



Our Environment

5%

reduction in total Scopes 1 and 2
greenhouse gas (GHG) emissions
compared to fiscal 2021 baseline

33%

reduction in freshwater withdrawal
compared to fiscal 2021 baseline

15

on-site third-party energy, water and
waste assessments conducted



Our Approach to ESG

At Compass Minerals, we recognize the importance of growing our company in a sustainable manner.

Through the responsible transformation of Earth's natural resources, we deliver products that help keep people safe, feed the world and enrich lives. That is our Core Purpose and we take great pride in fulfilling it.

Our ESG strategy is guided by our four key pillars of safety, growth, transparency and stewardship. Together, these pillars form our sustainability compass, guiding our decisions and business practices across all aspects of our company.



Safety

Striving toward zero harm, our highest priority is ensuring the health and safety of our employees and the communities in which we operate.



Growth

We work to enable sustainable, profitable growth by maximizing the value and efficiency of our production assets, investing in our people, driving innovation and exceeding customer expectations.



Transparency

Firmly committed to a culture of trust, transparency and accountability, we seek open and honest communication with our stakeholders, while showing respect for diversity in all its forms.



Stewardship

We honor our responsibility to serve as good stewards of the natural resources we rely on to produce, manufacture and market essential mineral products, minimize the impact we have on our environment and recognize that the markets we serve may be impacted by a changing climate.





Sustainability Governance

Our board of directors (board) is responsible for the governance of our ESG strategy.

Along with its four standing committees, our board oversees our senior leadership team (SLT) to ensure we meet diverse stakeholder expectations, such as growing sustainably, acting ethically and working to deliver on our full potential. In fiscal 2023, we welcomed three new directors to our board, who bring a wealth of expertise and experience in finance, investment banking, global trading and logistics. As of Sept. 30, 2023, women comprised 30% of our board members and held 50% of board committee chair positions.

Our board's Environmental, Health, Safety and Sustainability (EHS&S) Committee oversees the company's EHS&S management, policies, targets and procedures. Throughout the reporting year, the committee discusses matters such as employee safety, health, climate change, environmental stewardship and natural resource management. Our president and CEO is a member of the board and the EHS&S Committee.

The Compensation Committee charter includes oversight of our human capital management strategies, talent management policies and practices for promoting diversity and inclusion. The committee regularly reviews and discusses our diversity, belonging, inclusion and equity (DBIE) strategy with management.

Our chief public affairs and sustainability officer serves on our SLT, reporting directly to our president and CEO.

Fiscal 2025 ESG Goals and Targets

Our fiscal 2025 ESG goals guide our everyday work and keep us accountable to our stakeholders. These goals and the targets that serve as milestones toward achieving them span the critical focus areas of Our Workforce, Our Products, Our Communities and Our Environment. They are driven by the four pillars of our sustainability compass and informed by our most recent materiality assessment.

During the reporting year, we have continued to add initiatives to our sustainability workstream within our enterprise optimization framework. This enabled us to align initiatives with our fiscal 2025 ESG goals and targets and monitor progress toward achieving these objectives. Initiative owners are assigned to establish accountability and drive project execution. Throughout the report, we communicate progress against our goals and targets in each respective section. To access our full suite of goals and targets, please visit the [Corporate Responsibility](#) page of our website.



SAFETY



EMPLOYEE DEVELOPMENT



DIVERSITY AND INCLUSION



CUSTOMER TRANSPARENCY



RESPONSIBLE SUPPLY CHAIN



COMMUNITY ENGAGEMENT



GHG EMISSIONS



WATER



WASTE



Materiality Assessment and Stakeholder Engagement

We periodically conduct a formal materiality ^[1] assessment to identify priority ESG and economic topics, which we use to inform our reporting, goals and strategy.

The material topics in this report were informed by a materiality assessment completed in fiscal 2021 with third-party facilitation. To identify our material topics, we engaged various internal and external stakeholders through anonymous surveys and interviews. Our board and SLT incorporated the materiality assessment findings into developing our ESG strategy, goals and targets. For additional information on our materiality assessment, please see our [Fiscal 2021 ESG Report](#).

Our material ESG priorities and reporting practices are tailored to reflect the feedback and interests of our stakeholders, who are directly or indirectly impacted by our operations and products, or possess the potential to influence our business. We identify stakeholder groups across our value chain and continuously evaluate our engagement strategies to deepen relationships and gather comprehensive insights. Communication with stakeholders occurs through various channels, including direct conversations, surveys, focus groups, multiparty forums and online platforms, with the aim of soliciting feedback, addressing concerns and maintaining ongoing connections.

[1] In this ESG report, we use the terms “material,” “materiality” and similar terms to refer to ESG topics that are most significant to Compass Minerals’ business and stakeholders. We are not using these terms as they have been defined or construed in accordance with the securities laws or any other laws of the U.S. or any other jurisdiction, or as these terms are used in the context of financial statements and financial reporting, and nothing in this report should be construed to indicate otherwise.

Key Stakeholders

Employees

We are committed to providing a safe and inclusive work environment. We support our employees through professional development opportunities, such as training and leadership programs, in addition to maintaining competitive compensation and benefits.

Customers

Our products are focused on improving our customers’ overall quality of life by helping to keep people safe, feed the world and enrich lives. From salt to plant nutrition to next-generation fire retardants, creating essential products for our customers is a top priority.

Business Partners

We maintain constructive relationships with our business partners throughout the value chain that enable us to responsibly mine, manufacture and innovate products and deliver them to our customers. We leverage our [Supplier Code of Conduct](#) to ensure our partners operate in line with our company’s commitment to ethical business behavior.

Investors and Analysts

We aim to continuously deliver on our commitments to our shareholders. To maintain transparency with investors and analysts, we provide regular updates on our progress through quarterly earnings releases, investor presentations and conference calls.

Communities

We are committed to driving positive change in our communities. By engaging with community stakeholders through dialogue and our community impact survey, we can better understand their needs and provide funding or volunteering services, where applicable.

Governments

As part of our commitment to corporate responsibility, we adhere to all federal, state and local laws and regulations where we operate and conduct business. In addition, we engage in public policy discussions that may impact our business and encourage feedback from our stakeholders.



Governing Policies

Our Core Values are fundamental to who we are and how we engage with our shareholders, customers, vendors, communities and colleagues.

Our business strategies are built upon the foundation of shared ethical principles and standards for doing business the right way. Our [Code of Ethics and Business Conduct](#) (Code of Ethics) outlines our commitments around business conduct and governs our decisions and actions, whether working in a mine, selling our products to customers or meeting in our corporate offices. This approach extends to all aspects of our company and helps us understand how to embody our Core Values and act accordingly in the workplace, the marketplace and our communities.

Our chief legal and administrative officer and corporate secretary serves as our chief compliance officer. This role oversees our legal compliance program, including anti-corruption and fair competition compliance. Employees throughout the company manage legal and regulatory compliance, audits and reporting requirements for the jurisdictions in which we operate. Site leaders collaborate with key corporate partners to ensure site-level management is successful and performance expectations are achieved.

Compliance

Compass Minerals is committed to living its Core Values, following our Code of Ethics, complying with all applicable legal requirements, and ensuring the effectiveness of our compliance program across the organization. This involves the integration of compliance best practices:

- **Leadership:** Our commitment to compliance starts with our board and SLT, which includes our chief compliance officer
- **Standards, policies and controls:** We encourage cross-functional collaboration between departments
- **Communication and education:** We implement effective training tailored to our business and stakeholders
- **Risk assessment and monitoring:** We are supported by our internal audit function and enterprise risk management process
- **Reporting and investigating:** We provide stakeholders with resources and channels to report concerns
- **Enforcing standards:** We promote compliance with our policies through investigation tracking and corrective action
- **Responding promptly:** Our processes and protocols support efficient responses to concerns



We have designed a program to help ensure compliance throughout our organization and our employees play an integral role. Networked employees can access ethics and legal compliance training through Compass Minerals University (CMU), our web-based training platform. The content is tailored to align with our company policies and the relevant standards of our operating jurisdictions and industries. In addition, bespoke live training is customized to departments that may have specific and unique circumstances. Training is central to our broader compliance program, which includes regular communication on ethics and compliance topics through our company intranet and employee newsletter.



Anti-Corruption

Our Anti-corruption Policy is communicated to all employees and outlines our expectations, with examples of actions that align with our policy. To ensure our employees understand our policies, anti-corruption training is included in onboarding for networked employees, and anti-corruption topics are included in companywide employee communications.

We assess all sites for corruption risk as part of our enterprise risk management process, and third-party partners also undergo screening procedures for corruption risk. Compass Minerals' Supplier Code of Conduct requires our suppliers to fully comply with all applicable anti-corruption laws.

2,080 | hours of compliance training completed by employees during the fiscal year

Reporting Concerns

Compass Minerals is dedicated to promoting transparency throughout our operations. We provide multiple channels for employees and external stakeholders to report concerns about our business practices and conduct. Employees can speak directly with managers, human resources representatives and other Company Resources outlined in our Code of Ethics. They can also confidentially raise concerns and seek guidance through Compass Quest, our dedicated email platform. Additionally, our independent third-party [Ethics Hotline](#) is available 24/7 for employees and external stakeholders to report issues via phone or online. Any stakeholder can anonymously communicate issues, questions or concerns to the hotline to the extent permitted by local law.

In strict adherence to our legal and ethical obligations, we are committed to promptly and impartially investigating reported or suspected violations of our Code of Ethics, company policies or relevant laws. We prohibit any retaliation against anyone who, in good faith, reports an activity or behavior that they reasonably believe is unlawful, unethical or in violation of our policies.





Public Policy

Compass Minerals is committed to advancing public policy objectives that support responsible and sustainable business practices.

We engage in public policy discussions relevant to our business, employees, stakeholders and the communities in which we operate at local, regional and national levels. We support and advocate for public policies that promote safe and sustainable operations, responsible stewardship of our natural resources, productive mining and manufacturing practices, fair competition and regulatory certainty. Our advocacy efforts occasionally include support for political organizations that align with our business interests.

We take a collaborative approach to advocacy and are actively involved with various associations and organizations, which help advance public policy discussions, strengthen relationships and promote research and sharing of best management practices.

Please see the [GRI / SASB Index](#) for a list of our association memberships.

Human Rights

Compass Minerals promotes and supports human rights, consistent with our Core Values.

We are guided by the [Universal Declaration of Human Rights](#), the [United Nations Global Compact](#) and the [Guiding Principles on Business and Human Rights](#). We aim to comply with all applicable local, state or provincial and national laws regarding human and worker rights where we do business. We respect the rights of individuals belonging to groups or populations that may be particularly vulnerable, including but not limited to (in alphabetical order): children; ethnic or racial minorities and people of color; Indigenous Peoples; the LGBTQ+ community; migrant workers and their families; national, linguistic and religious minorities; people with disabilities; and women.

Our commitment to protecting human rights begins with senior leadership and is reflected throughout our organization. Our board oversees management's decision-making, considering the economic, environmental and social impacts (including human rights impacts) of our operations.

Our [Human Rights Policy](#) encompasses critical areas such as modern slavery and child labor, freedom of association, equal opportunity, compensation and benefits, workplace safety and security, community relationships and Indigenous Peoples. In addition, human rights training is assigned to networked employees.



Consistent with our Core Values, we honor and respect the rights of Indigenous Peoples. Our commitment involves engaging with the communities we operate in and working collaboratively to understand their cultures, customs and values.

We strive to work with suppliers, vendors and other business partners who share our respect for human rights and conduct their business accordingly. Through our Supplier Code of Conduct, we expect our suppliers to uphold our human rights standards, including zero tolerance for child labor, all forms of forced or compulsory labor, discrimination and harassment. Our standards also require suppliers to respect freedom of association, provide a secure and safe work environment and comply with all applicable laws.

In fiscal 2023, we began distributing our ESG supplier scorecard to targeted suppliers. The ESG scorecard addresses various topics, including human rights, and helps ensure we are partnering with suppliers that align with our Core Values and meet our expectations. While none of our operations are in areas with a high risk for human rights violations or incidences of child labor, we continue to focus on integrating and promoting respect for human rights throughout our company.



Cybersecurity

As digitization and technological advancements continue to accelerate, the landscape of cybersecurity faces new challenges. We must remain vigilant in our efforts to minimize risk by safeguarding systems and protecting private business, partner and customer information.

Protection of our digital assets requires strategically focused cybersecurity processes with persistent execution. Our board-level Audit Committee retains oversight of our cybersecurity program, which is led by our vice president of information technology. Our senior leadership regularly provides updates on cybersecurity risks and cybersecurity initiatives to both the Audit Committee and the broader board.

We conduct ongoing risk assessments of our security posture against industry standards, identifying risks and vulnerabilities. Our layered approach to cybersecurity risk mitigation includes the following:

- Secure architectural solution design of processes and system configuration
- Assessment and remediation of cybersecurity events with potential impact on business processes
- Proactive monitoring and mitigation of active exploits through managed services
- Evolution of the information security governance program

Our information security policies play a central role in ensuring the success of our cybersecurity strategy. These policies are aligned with best practices and comply with applicable laws and regulations. In addition, our company maintains a cybersecurity risk insurance policy.

This past fiscal year, we focused our cybersecurity efforts on building a more robust, comprehensive and optimized incident response program, in alignment with new regulatory filing requirements to disclose material cybersecurity-related breaches within a specific time frame. We have also updated policies and procedures accordingly to ensure compliance with these regulations.

We offer annual cybersecurity training to employees and promote year-round information security awareness through internal communications and ongoing simulated phishing attack campaigns. More than 435 hours of cybersecurity training were completed across the organization in the reporting year.

Our Workforce



Compass Minerals is dedicated to meaningful, exciting and challenging work for our employees, who drive the success of the company and are paramount to creating long-term value. We strive to foster a safe and inclusive work environment that prioritizes employee well-being, empowerment and career development. Investing in our workforce and culture helps ensure a strong, sustainable future for our company.

WORKFORCE BREAKDOWN ^[1]



[1] Workforce demographic data as of Sept. 30, 2023. Excludes contractors, temporary workers, interns and apprentices.

In This Section

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[Health and Safety >](#)

[Diversity, Belonging, Inclusion and Equity >](#)

[Employee Culture >](#)



I Goals and Targets ^[1]



Safety

Achieve continuous improvement in safety performance across our platform



Employee Development

Be an employer of choice, ensuring that employees have access to the tools and training they need to thrive and grow professionally



Diversity and Inclusion

Foster an inclusive workplace, while increasing diversity at all levels of the company

SDGs	Target	Progress
	Fiscal 2025: Achieve 10% annual reduction in total recordable injury rate (TRIR) ^[2] over previous three-fiscal-year average	➔ On track: TRIR of 1.17, which represents a 39% reduction over previous three-year average ^[3] of 1.91
	Interim: Enhance behavior-based safety training programs at 100% of our sites ^[4] by end of fiscal 2023	✓ Achieved: SafeStart [®] rollout implemented at 100% of our sites, including 12 production and packaging facilities, company headquarters and innovation center

SDGs	Target	Progress
	Fiscal 2025: Maintain at least an 85% voluntary retention rate for employees	➔ On track: 88% voluntary retention rate for employees
	Interim: Engage at least 85% of salaried, exempt employees in professional development by end of fiscal 2023	✓ Achieved: 88% of salaried, exempt employees were engaged in training and professional development across safety, compliance, cybersecurity, CMU and other continuing education or leadership programs

SDGs	Target	Progress
	Fiscal 2025: Achieve and maintain at least 40% diversity ^[5] on the board of directors	⚠ Focused attention: 30% diversity on the board
	Fiscal 2025: Achieve and maintain at least 40% diversity ^[5] at the management level ^[6]	➔ On track: 35% diversity at the management level
	Interim: Establish a diversity pipeline for recruitment and talent development by end of fiscal 2023	✓ Achieved: Expanded talent recruitment and leadership development opportunities through partnerships with a number of organizations including the National Society of Black Engineers, Hispanic American Law Students Association, Central Exchange, Women in Mining, Society of Women Engineers and Minorities in Agriculture, Natural Resources and Related Sciences
	Fiscal 2025: Maintain gender pay parity ^[7]	➔ On track: Total female-to-male pay ratio was 101% ^[8]

Progress Towards Targets Legend

- ⚠ **Focused attention:** We are actively working to meet the target.
- ➔ **On track:** We are currently meeting or on track to meet the target.
- ✓ **Achieved:** We met or surpassed the target.

[1] Progress as of Sept. 30, 2023, unless otherwise indicated.
 [2] In fiscal 2023, we transitioned from reporting total case incident rate (TCIR) to TRIR and updated our target to reflect this transition. TRIR is calculated as the number of recordable injuries per year multiplied by 200,000, divided by exposure hours. It is an indicator of the number of injuries per 100 employees per year.
 [3] Three-year average includes calendar year 2020, the nine-month period from Jan. 1, 2021, to Sept. 30, 2021 and fiscal 2022.
 [4] Sites for this target include 12 production and packaging facilities, company headquarters and innovation center.
 [5] Women, racial/ethnic minorities, people with disabilities and/or LGBTQ+.
 [6] Director-level management employee and above.
 [7] We define gender parity as a female-to-male pay gap of 2% or less at the consolidated company level.
 [8] Ratio compares average female salary to average male salary.



Health and Safety

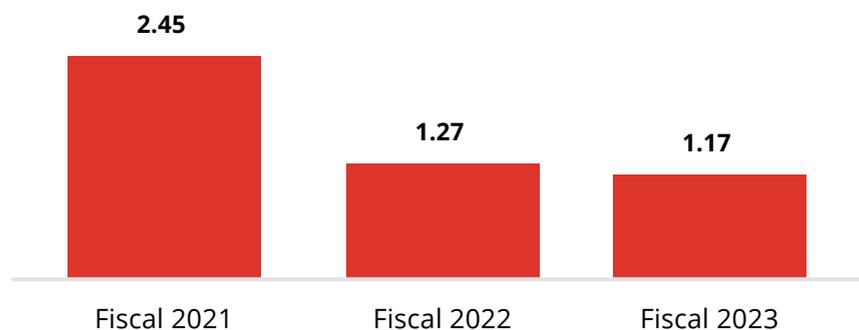
At Compass Minerals, we place no priority higher than protecting the health and safety of our employees, and we believe that everyone should go home in the same condition as when they arrived to work, every day.

Our commitment to health and safety is reflected in a comprehensive framework covering policies, procedures, training and company standards that go beyond compliance. We continue to make progress toward our ultimate goal of zero harm, including zero injuries to our employees and contractors and zero environmental incidents.

1.17

TRIR achieved in fiscal 2023, demonstrating notable progress in advancing our health and safety performance

TOTAL RECORDABLE INJURY RATE



Our company complies with all local jurisdictional safety reporting requirements. In fiscal 2023, we transitioned from reporting total case incident rate (TCIR) to total recordable injury rate (TRIR) as our primary consolidated global safety metric. Historically, we relied on a number of different local regulatory agency requirements to determine whether an incident was reportable in our consolidated global safety metric; however, there are inconsistencies from jurisdiction to jurisdiction as to what constitutes a reportable injury. Our new metric, TRIR, is based on the U.S. Mine Safety and Health Administration (MSHA) regulations and includes all medical treatment, lost time and restricted duty injuries based upon 200,000 exposure hours. Using this updated methodology provides greater consistency and clarity of safety performance across our operations as well as improved industry benchmarking.

Health and safety are governed at the highest levels, with oversight from our board’s EHS&S Committee. Our senior vice president of environment, health, safety and security is responsible for creating our safety strategies, implementing companywide programs, ensuring regulatory compliance and overseeing audits and reporting requirements. At our sites, EHS&S professionals are responsible for site-specific risk mitigation and prevention.

Our [EHS&S Commitment](#) outlines companywide principles that reflect our dedication to health and safety for employees throughout our operations. Because safety is our highest priority, we employ a work-halt process that empowers all employees and contractors, regardless of position, to stop work immediately if they believe it is unsafe or unhealthy to continue. In addition, all our collective bargaining agreements (CBAs) address safety and occupational health issues.

Our company promotes a culture of health and safety and emphasizes that each employee shares responsibility for their own safety as well as the safety of others. We continue to begin meetings with a “safety share,” which is a safety reminder or lesson learned. Safety shares occur at all levels of the organization, from board meetings to front-line shift changes, and the most impactful ones are those where a personalized event is conveyed. Several operational sites have a safety committee comprised of employees, management and, when applicable, union representation. Operational leadership is engaged in regular field walks and this hands-on approach has improved communication, knowledge, trust and accountability.

Health and Safety Management System

Compass Minerals employs a comprehensive workplace health and safety approach that covers risk identification, assessment, elimination and mitigation. Our EHS&S leaders actively assess opportunities to elevate standards and enhance performance within our evolving health and safety management system. These leaders bring a wealth of expertise and qualifications including board-certified safety professionals, master electricians, professional engineers, high-angle rescue fall protection experts and first aid certifications.



Goderich, Ontario, Mine Defends Southern District Mine Rescue Competition Championship

Compass Minerals' underground operations integrate mine rescue training into their health and safety programs. Employees volunteer for mine rescue teams and serve as first responders in mining emergencies. As part of their training, teams compete in industry contests and simulations that assess and enhance emergency response skills, including breathing apparatus repair, gas detection, firefighting, air measurement, post-disaster mine exploration, first aid application and safe evacuation procedures.

In May 2023, the Goderich Mine Rescue Team won the annual Southern District of the Ontario Mine Rescue competition for the second year in a row. During the competition, teams performed challenging mine rescue situations, and the Goderich Mine Rescue Team won several categories, including receiving the team theory exam award, team firefighting award, team first aid award and winning the overall championship.

During the fiscal year, we piloted Incident Cause Analysis Method, a comprehensive program to provide employees with tools to address root causes effectively, promoting a standardized approach to environmental and safety incidents. It's a methodical way to investigate incidents with the aim of identifying and addressing the fundamental institutional causes versus the human error factors to improve overall safety and prevent future occurrences. Additionally, we continue to investigate underlying causes or factors of high-potential incidents to help implement mitigation measures and establish more effective controls.

The EHS&S team, operational leaders and members of our SLT and board participated in our annual EHS&S summit. During the summit, attendees reviewed EHS&S performance for each site, determined opportunities for improvement and shared key learnings.

Health and Safety Performance

Compass Minerals complies with the appropriate national and local jurisdictional regulatory agencies worldwide, including U.S. Occupational Safety and Health Administration, MSHA, Canadian Ministry of Labour and Ministry of Energy and Natural Resources and U.K. Health and Safety Executive.

During the fiscal year, our EHS&S team implemented a unified data management platform that integrates tracking and reporting of environmental and health and safety processes across all sites and provides a standardized incident recording and reporting method. This heightened reporting allows us to take prompt actions necessary to continuously improve the overall safety of our operations.

SAFETY PERFORMANCE ^[1]

	Fiscal 2021	Fiscal 2022	Fiscal 2023
Recordable Injuries			
U.S.	35	9	11
Canada	14	16	13
U.K.	0	0	0
Total	49	25 ^[2]	24 ^[2]
Total Recordable Injury Rate (TRIR) ^[3]			
U.S.	3.14	0.83	0.99
Canada	2.03	2.32	1.77
U.K.	0.00	0.00	0.00
Total	2.45	1.27 ^[2]	1.17 ^[2]
Lost Time Injury Rate (LTIR) ^[4]			
U.S.	2.42	0.83	0.72
Canada	1.45	1.60	1.50
U.K.	0.00	0.00	0.00
Total	1.85	1.02 ^[2]	0.93 ^[2]
Fatalities			
U.S.	0	0	0
Canada	0	0	0
U.K.	0	0	0
Total	0	0 ^[2]	0 ^[2]

[1] Includes employees and contractors under the company's direct supervision.

[2] Data assured by ERM CVS.

[3] In fiscal 2023, we transitioned from reporting TCIR to TRIR. Data for fiscal 2021 and fiscal 2022 are reported as TCIR consistent with prior ESG reports. Data for fiscal 2023 is reported as TRIR. TRIR is calculated as the number of recordable injuries per year multiplied by 200,000, divided by exposure hours. It is an indicator of the number of injuries per 100 employees per year.

[4] LTIR is calculated as the number of lost-time and restricted-duty injuries per year multiplied by 200,000, divided by exposure hours. It is an indicator of the number of lost-time and restricted-duty injuries per 100 employees per year.



Health and Safety Training

Employees at our operational sites are expected to complete annual health and safety training. To ensure that training is practical and relevant, programs are tailored to site-specific operations, procedures and hazards, and cover critical topics such as emergency response, lockout/tagout, electrical best practices and handling of materials. Equipment operators receive additional equipment-specific training and safe work procedure guidance for certain tasks. More than 700 employees across our operations became certified or re-certified in CPR and first aid during the fiscal year.

We use environmental, health and safety software to manage and document adherence to our company's standards and regulatory compliance. By providing our teams with a unified approach and training framework, we enhance our capacity for in-depth analysis and continuous improvement. We anticipate this focused effort will be a significant step toward achieving consistency and improving safety across the organization.

SafeStart®: Driving Our Performance

[SafeStart](#) is a set of behavior-based tools that complements our existing safety programs by targeting the state-to-error pattern to prevent unintentional human error and to promote critical safety habits that could reduce the risk of injury. Through rollout of these tools, we achieved our fiscal 2023 interim target to enhance behavior-based safety training programs at 100% of our sites. Since implementation, SafeStart has been an impactful tool and has contributed to a statistical decrease in injury rates and severity. Employees completed 2,073 SafeStart training hours in fiscal 2023, though we anticipate a decline in training hours beginning in fiscal 2024 as we transition to focus on reinforcing SafeStart principles and embedding them further into our culture.



Health and Safety Initiatives

Compass Minerals strives for continuous improvement of our health and safety practices to ensure the safety and well-being of our employees. Throughout the fiscal year, we implemented several initiatives across our operations.

Reducing Truck Incidents

Covering 138 miles of ponds, our Ogden, Utah, site implemented an initiative to reduce truck incidents on haul roads. We enhanced berms and increased traffic management signage, and we plan to integrate artificial intelligence to interpret signs in the future. The site experienced a notable decrease in truck incidents near the edge of ponds and a significant reduction in near-miss incidents.

Fire Suppression Systems

We conducted motor control center fire suppression criticality analysis at all of our sites over the past fiscal year. This comprehensive assessment prioritizes operational sustainability, ensuring that our facilities are equipped with effective fire suppression measures. As a result of the analysis, we installed additional fire suppression systems at seven sites with the most significant levels of criticality. Over the next two years, we plan to enhance fire suppression systems at the remainder of our sites.

Hoist Safety Standard

During the fiscal year, we implemented the Hoist Safety and Operator Competency Standard, establishing processes and compliance audits to enhance safety at our underground mines. Additionally, our Hoist Standards Group attended the International Conference on Hoisting and Haulage in Montreal, Canada. The event focuses on managing hoist risks and the latest developments in underground transportation.



Diversity, Belonging, Inclusion and Equity

We believe everyone has a voice and every voice matters. We hire, promote and retain people with different backgrounds and experiences, strengthening our company and bringing a wider range of perspectives to the work we do.

Our DBIE strategy is overseen by our chief legal and administrative officer and corporate secretary who provides updates to the Compensation Committee of our board. Our SLT is committed to creating accountability systems to track progress and to share regular updates with employees. Throughout the fiscal year, we continued to focus on executing our companywide DBIE strategy, which is built on three foundational areas:

- Raising awareness and educating our workforce on concepts related to DBIE and its benefits
- Actively engaging employees in creating a more diverse, inclusive and equitable workplace where all employees feel they belong
- Impacting DBIE through more inclusive policy and program enhancements, enrichment activities and community service where we live and work

As part of our continued efforts in these areas, we furthered our DBIE initiatives including leadership development programs, conferences and community service. In fiscal 2023, we facilitated 2,638 hours of DBIE-related training on topics ranging from women's empowerment to mental health awareness to financial well-being. We also launched a new employee resource group (ERG) and continued to leverage programs and partnerships to recruit employees from diverse talent pools.

2,638

hours of DBIE-related training facilitated on topics ranging from women's empowerment to mental health awareness to financial well-being

U.S. WORKFORCE RACIAL AND ETHNIC DIVERSITY ^[1]

	Fiscal 2021	Fiscal 2022	Fiscal 2023
White	69%	65%	70%
Black	8%	8%	12%
Asian	2%	2%	2%
Hispanic	7%	7%	6%
Other ^[2]	2%	1%	2%
Undisclosed	12%	17%	8%

WORKFORCE GENDER DIVERSITY

	Fiscal 2021	Fiscal 2022	Fiscal 2023
U.S.			
Female	17%	15%	15%
Male	83%	85%	85%
Canada			
Female	9%	10%	11%
Male	91%	90%	89%
U.K.			
Female	12%	12%	11%
Male	88%	88%	89%
Total			
Female	13%	13% ^[3]	13% ^[3]
Male	87%	87%	87%

WORKFORCE AGE DIVERSITY

	Fiscal 2021	Fiscal 2022	Fiscal 2023
U.S.			
Age < 30	11%	13%	14%
Age 30–50	55%	53%	55%
Age > 50	34%	34%	31%
Canada			
Age < 30	8%	9%	8%
Age 30–50	50%	52%	55%
Age > 50	42%	39%	37%
U.K.			
Age < 30	20%	19%	19%
Age 30–50	45%	47%	49%
Age > 50	35%	34%	32%
Total			
Age < 30	11%	12%	12%
Age 30–50	52%	52%	54%
Age > 50	37%	36%	34%

[1] 22% of the U.S. workforce is racially or ethnically diverse. Data assured by ERM CVS.

[2] Represents Native American or Alaska Native, Native Hawaiian or other Pacific Islander, or two or more races.

[3] Data assured by ERM CVS.

Employee Resource Groups

Compass Minerals strives to cultivate a community where employees feel involved, represented and supported. Our ERGs, which are open to all employees, are one way to achieve this goal. The groups provide mentoring and development, create engagement opportunities and drive business results. This fiscal year we launched the Black Employees and Allies Resource Group (BEARG) in addition to our existing ERGs of Advanced Career, Asian Employees and Allies, Compass Pride (LGBTQ+ and allies), Emerging Leaders and Women and Allies.

During its first year, BEARG facilitated partnerships with various undergraduate outreach programs to expand our talent acquisition pool. BEARG participated in a recruitment event at Florida A&M University, a historically Black college and university (HBCU), representing Compass Minerals at the university's Spring Employer Expo, which provides employers with access to top diverse talent. Our ERG also contributed approximately \$10,000 to Florida A&M's School of Business and Industry to enhance students' educational and professional development opportunities.

Our Compass Pride ERG led engagements at multiple sites to celebrate our diverse workforce in the spirit of inclusion and empowerment. Employees at our Cote Blanche, Louisiana, site hosted a booth at Pride Acadiana, where employees shared information about our company and DBIE program. In Overland Park, Kansas, members of Compass Pride participated in the 35th annual AIDS Walk Kansas City in support of those living with HIV and AIDS and marched in the Kansas City Pride parade.

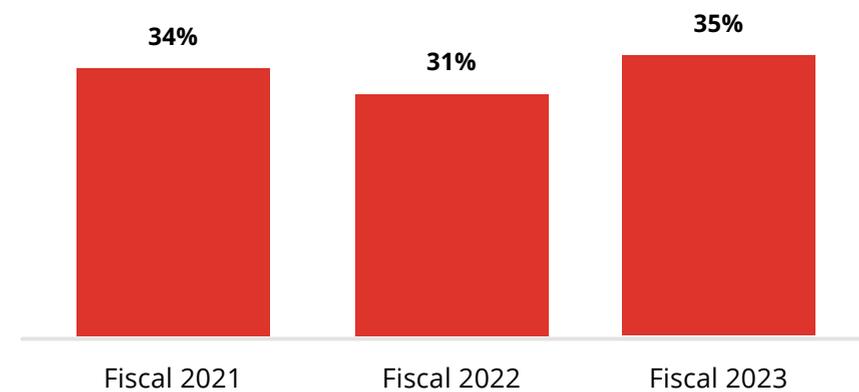


Our ERGs continue to find ways to initiate dialogue and ensure that all employees feel represented. For instance, Women and Allies began to lay the groundwork for networking circle groups as well as hosted a book club and workshop on the topic of men championing women. In addition, our Advanced Career ERG hosted a number of workshops ranging from emotional well-being to retirement readiness.

Management Diversity

Compass Minerals has previously disclosed our targets of achieving at least 40% diversity ^[1] on our board and at the management level ^[2] by the end of fiscal 2025. At the end of the reporting year, 30% of our board and 35% of our management-level employees were diverse. We continue to explore and implement measures to diversify our talent acquisition processes to make progress on our commitment to being an employer of choice for top diverse talent.

TOTAL MANAGEMENT DIVERSITY



MANAGEMENT DIVERSITY ^[1] ^[2] ^[3]

	Fiscal 2021	Fiscal 2022	Fiscal 2023
Gender Diversity (female)	30%	27%	25%
Racial/Ethnic Diversity (non-white)	8%	7%	9%
LGBTQ+	—	—	6%
Total Diversity	34%	31% ^[4]	35% ^[4]

BOARD DEMOGRAPHIC DIVERSITY ^[3]

	Fiscal 2021	Fiscal 2022	Fiscal 2023
Gender Diversity (female)	25%	30%	30%
Racial/Ethnic Diversity (non-white)	13%	20%	10%
Total Diversity	38%	40% ^[4]	30% ^[4]

BOARD AGE DIVERSITY ^[3]

	Fiscal 2021	Fiscal 2022	Fiscal 2023
Age ≤ 55	13%	30%	40%
Age 56–62	38%	40%	30%
Age 63–69	25%	30%	30%
Age ≥ 70	25%	0%	0%

[1] Women, racial/ethnic minorities, people with disabilities and/or LGBTQ+.

[2] Director-level management employee and above.

[3] As of Sept. 30, 2023.

[4] Data assured by ERM CVS.

Female-to-Male Pay Ratio

We are dedicated to providing equal opportunities and pay to our employees, regardless of gender. Our pay policies comply with all applicable laws and regulations, and we conduct pay equity audits at regular intervals to ensure equity across the company. We began fiscal 2023 by implementing adjustments based on our prior-year pay equity review and conducted an additional third-party review at the end of the fiscal year. We have continued to meet our fiscal 2025 target to maintain gender pay parity ^[5], with a female-to-male pay ratio ^[6] exceeding 100% at the consolidated company level for the past three consecutive years.

FEMALE-TO-MALE PAY RATIO ^[6]

	Fiscal 2021	Fiscal 2022	Fiscal 2023
U.S.	108%	107%	107%
Canada	82%	84%	86%
U.K.	81%	80%	81%
Total	102%	101%	101%

[5] We define gender parity as a female-to-male pay gap of 2% or less at the consolidated company level.

[6] Female-to-male pay ratio compares average female to average male salary.



Employee Culture

Employee input and collaboration help us maintain a healthy organizational culture and meet our business performance objectives. This fiscal year, we continued implementing and expanding programs to encourage employee development and engagement.

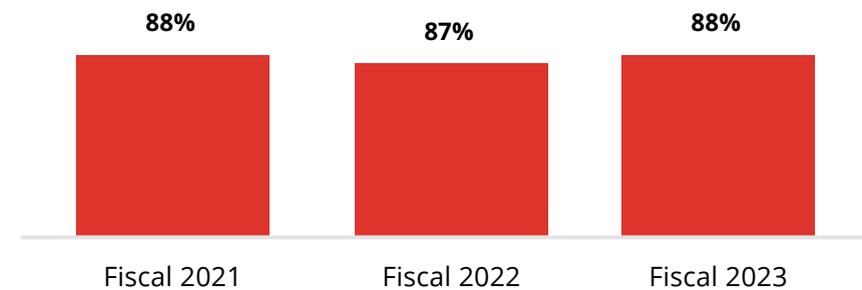
Talent Attraction and Retention

Recruiting, developing, promoting and retaining talent are critical to the overall success of our company. We are proud to partner with various organizations such as the Society of Women Engineers, Women in Mining and HBCUs to expand our recruitment candidate pools and ensure we reach diverse communities. In fiscal 2023, we hosted 13 summer interns across several sites as part of a 10-week program where we offered professional opportunities for college students while expanding our future talent pipeline.

Compass Minerals is an equal opportunity and affirmative action employer. We are firmly committed to making all employment-related decisions without regard to race, ancestry, ethnicity, color, religious creed or belief, national origin, sex (including sexual orientation, gender identity, and pregnancy and breastfeeding), age, military or veteran status, status as a qualified individual with a disability, genetic information and any other characteristic protected by law.

Over the past reporting year, our employee voluntary turnover rate was 12%. In other words, our voluntary retention rate was 88%, ahead of our fiscal 2025 target to maintain an 85% voluntary retention rate. In addition to conducting market-based compensation benchmarking, we continue to strengthen retention efforts by prioritizing organizational health, working toward a shared vision and providing employee career development opportunities.

TOTAL VOLUNTARY RETENTION RATE



Women in Mining Conference Empowers Employees

In April 2023, a delegation of women from across our company represented Compass Minerals at the Women in Mining (WIM) Conference. The theme of the conference was “Changing the Future of Mining,” which promotes the organization’s mission to educate, advocate, empower and inspire women in the mining industry.

Compass Minerals is proud to be a sponsor of WIM, where women can build professional connections within the industry and return to their workplaces with a renewed commitment to uplifting and championing other women.



VOLUNTARY TURNOVER RATE

	Fiscal 2021	Fiscal 2022	Fiscal 2023
U.S.			
Female	26%	20%	23%
Male	14%	17%	15%
Total	16%	17%	17%
Canada			
Female	11%	9%	8%
Male	7%	8%	7%
Total	7%	8%	7%
U.K.			
Female	11%	9%	23%
Male	4%	12%	11%
Total	5%	12%	12%
Companywide			
Female	21%	16%	18%
Male	10%	13%	11%
Total	12%	13% [1]	12% [1]

[1] Data assured by ERM CVS.

Workforce Training and Development

We continue to prioritize opportunities for employee career development and encourage regularly scheduled conversations between employees and managers to discuss expectations, feedback and growth opportunities. Discussing these topics increases organizational alignment and provides greater clarity around performance expectations. The discussions also contribute to the foundation of trust and communication necessary for a constructive managerial relationship. This process can identify potential career growth opportunities, such as assignments to special projects, cross-training or professional certification on a relevant topic.

In fiscal 2023, more than 88% of salaried, exempt employees were engaged in training and professional development across safety, compliance, cybersecurity, CMU and other continuing education or leadership programs. Our company provides access to over 500 learning modules of company-sponsored training across safety, compliance and professional development. Employees can utilize our virtual learning platform, CMU, to complete mandatory and optional training on topics ranging from strategic thinking to emotional intelligence. CMU also offers professional certifications, such as Six Sigma, information technology and business analysis at no cost to employees. In fiscal 2023, our employees completed 794 professional development training hours on the CMU platform, which is incremental to hours completed for compliance training offered on the same platform.

Other professional development opportunities resulted in an additional 3,089 training hours completed by employees. For example, during the fiscal year, our inaugural cohort graduated from the Pointe North Leadership Program, a development program facilitated in partnership with Washington University Olin Business School for high-potential future leaders in our company. Leading up to the graduation, participants completed capstone projects around business strategy, which were then presented to our SLT. This program provided opportunities for employees to further develop their leadership skills while contributing directly to our company's future success.

Our company once again sponsored female employee participation in Central Exchange's Emerging Leaders Program, an initiative with more than 1,000 program alumni from over 150 companies and five countries designed to refine professional skills through thought leadership, case studies and building a network. The program aims to empower women through classes and presentations on topics ranging from change management to business negotiation.



Innovation Tournament

Compass Minerals annually hosts a companywide Innovation Tournament to encourage creative thinking about challenges impacting our company and industry. Sponsored by our Emerging Leaders ERG, the Innovation Tournament includes real-time business challenges such as sustainability, value creation and process improvement. Employees from various business units work together on a cross-functional team to build an innovation model, including key performance indicators, a business proposal and implementation plan. Finalists present their results to the SLT, competing for companywide recognition and prizes.

88%

of salaried, exempt employees were engaged in training and professional development



Employee Engagement

Feedback on employee engagement is crucial to understanding our employees' professional experience at Compass Minerals. We strive to understand what aspects of our employee culture work well and how we can enhance the employee experience.

During the reporting year, we conducted an employee pulse survey, which focused on gaining an understanding of employees' thoughts on their personal growth, how their work contributes to the overall strategy of the company, and their perspective of how their direct manager contributes to their success. This survey allows insight into our employees' experience and the opportunity to incorporate employee feedback into new initiatives each year.

Compensation and Rewards

Compass Minerals is proud to provide employees with a total rewards package, recognizing that competitive compensation contributes to employee engagement and helps us recruit and retain top talent. We employ a pay-for-performance philosophy to motivate employees and encourage greater accountability toward business goals, including those related to sustainability. To practice this philosophy, we offer incentive-based compensation for eligible employees at all company levels. We also regularly review our total rewards strategy to recognize the contributions of our employees and ensure market competitiveness.

Incentive compensation programs are designed to:

- Provide employees with an attractive, market competitive pay opportunity that delivers an appropriate balance of incentive-based pay and fixed compensation
- Foster a pay-for-performance mindset that motivates employees to achieve exceptional levels of performance
- Drive an environment of accountability, teamwork and cross-functional collaboration
- Utilize a framework that is simple to understand, provides flexibility to grow, attracts the talent our company needs to be successful and is linked to measurable benchmarks relevant to our business
- Be consistent with our long-term business strategy, focus on the efficient use of resources, motivate participants to overcome challenges and strive for continuous improvement in the dynamically changing markets and environments in which we operate

Benefits

Full-time employees are eligible for numerous benefits, including health insurance, company-matching contributions to retirement savings plan accounts, life insurance, paid vacation time, paid sick leave, tuition reimbursement and well-being programs. We offer an employee assistance program, which includes counseling, crisis support and legal and financial advice services. Based on employment status and location, employees may also be eligible for additional benefits such as dental and vision insurance, paid parental leave, adoption assistance and medical and dependent-care flexible spending accounts.

We use a multichannel approach to ensure employees are aware of updates and equipped with the tools and knowledge needed to take full advantage of their benefits. We regularly communicate benefits-related information by email, our employee app, mailings to home addresses and webinars hosted by benefits providers.

Labor / Management Relations

Compass Minerals employs both salaried and hourly workers and approximately 50% of our workforce was covered by CBAs in fiscal 2023. Regardless of union representation, we strive to create a culture aligned with our Core Values for all employees.

Our Human Rights Policy and Code of Ethics outline our commitments to freedom of association and collective bargaining. We believe maintaining strong relationships with unions representing our employees is critical to our success, and our CBA-represented employees play an active role in our safety compliance and performance committees. Working collaboratively with our labor unions is crucial to going beyond compliance toward long-term business relationships. This strategy relies on resolving company and union concerns in a constructive, facilitative and proactive fashion.

Of our 12 CBAs that were in effect on Sept. 30, 2023, one will expire in fiscal 2024, six will expire in fiscal 2025, four will expire in fiscal 2026 and one will expire in fiscal 2027. None of our sites experienced strikes or lockouts in fiscal 2023.

Our Products



We mine, manufacture and market products aligned with our Core Purpose. Our deicing salt reduces road hazards during winter weather, helping to keep travelers safe and commerce moving. Our plant nutrition products enhance agricultural productivity and support food security. Through our ownership of Fortress, we are working to develop a next-generation, long-term fire-retardant business that offers more innovative and environmentally friendly products in the fight against wildfires.

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[Next-Gen Fire Retardants >](#)

[Product Quality >](#)

[Responsible Supply Chain >](#)

[Customer Experience >](#)



Goals and Targets ^[1]



Customer Transparency

Ensure customers have transparency on critical information for Compass Minerals-branded products

SDGs	Target	Progress
	Fiscal 2025: 100% of Compass Minerals-branded consumer packaged products will have ingredient labeling and packaging end-of-use instructions	→ On track: 89% of Compass Minerals-branded consumer packaged products have ingredient labeling and 81% have packaging end-of-use instructions



Responsible Supply Chain

Engage vendors to accelerate the maturing of a metrics-driven, responsible supply chain

SDGs	Target	Progress
	Fiscal 2025: Engage suppliers comprising 80% of addressable ^[2] spend on meeting Compass Minerals ESG supplier scorecard metrics	→ On track: Engaged suppliers comprising 20% of addressable spend on meeting Compass Minerals ESG supplier scorecard metrics
	Fiscal 2025: Increase by 10% addressable ^[2] supplier spend with diverse-owned ^[3] , veteran-owned or small business enterprises	→ On track: 28% increase in addressable supplier spend with diverse-owned, veteran-owned or small business enterprises compared to fiscal 2021 baseline

[1] Progress as of Sept. 30, 2023, unless otherwise indicated.

[2] Excludes costs related to logistics, government fees, certifications, sole-source items or services, business travel, entertainment or any spend where competitive sourcing is not feasible.

[3] Women, racial/ethnic minorities, people with disabilities and/or LGBTQ+.

Progress Towards Targets Legend

- ⚡ Focused attention:** We are actively working to meet the target.
- On track:** We are currently meeting or on track to meet the target.
- ✓ Achieved:** We met or surpassed the target.





Salt

Compass Minerals is a North American and U.K. leader in sodium chloride, or common salt, production, with extensive high-grade salt deposits.

We leverage these deposits with effective mining techniques and efficient production processes. Among our 12 production and packaging facilities, our Goderich mine is the world's largest operating underground salt mine, and our Winsford rock salt mine is the largest, oldest and only dedicated salt mine in the U.K.

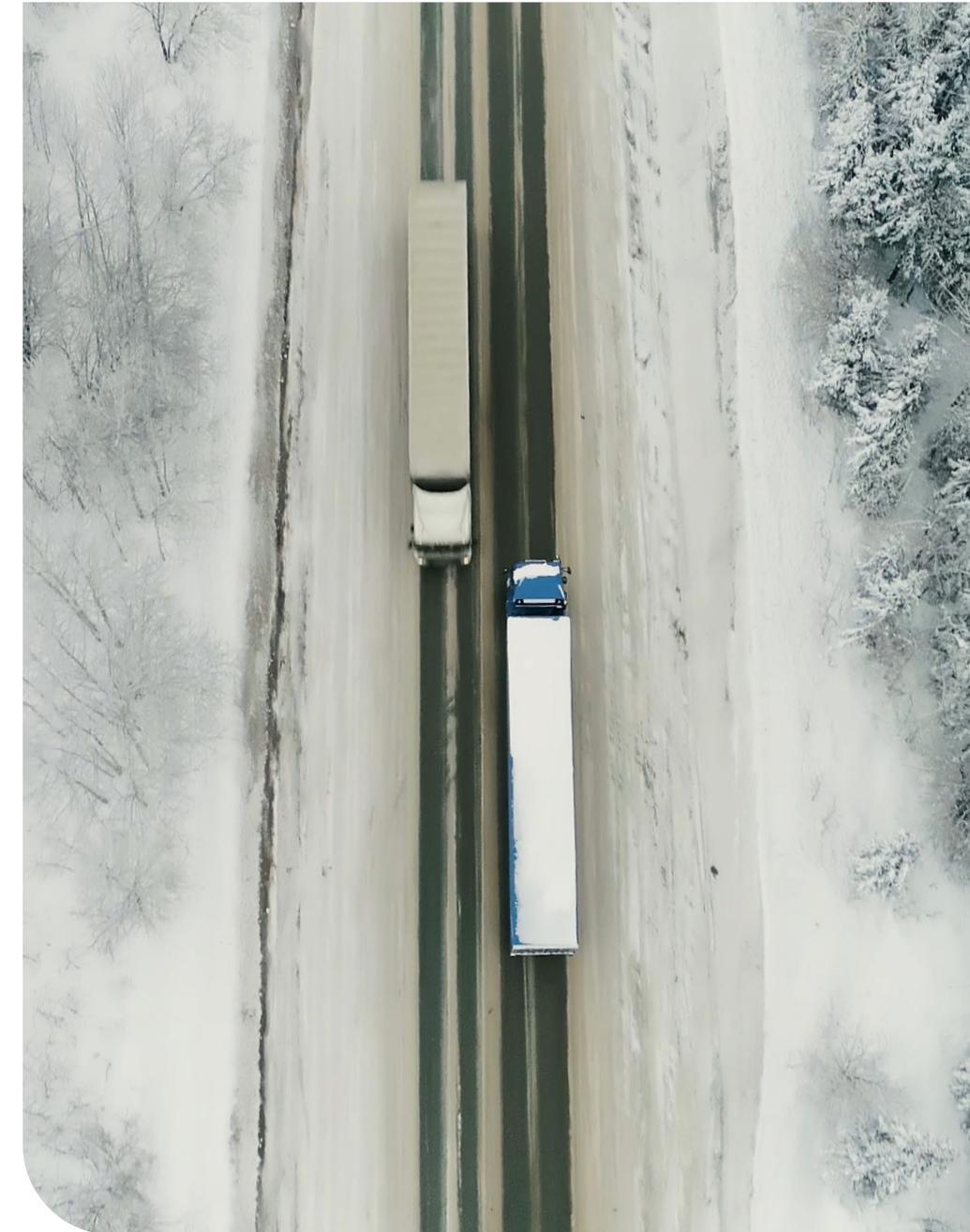
We offer bulk and a variety of packaged salt products used to prevent ice formation and facilitate ice melting to keep roadways, driveways and sidewalks safe during the winter season. Our Safe Step® deicing product lines for home use maintained the [Safer Choice Standard](#), a U.S. Environmental Protection Agency (EPA) distinction awarded to products that exemplify safety in protecting both consumer health and the environment.

Salt is an essential nutrient for humans and animals. We offer salt for many culinary uses, including iodized table salt, kosher salt and pickling salt. We also produce salt and mineral products to support nutritional needs and enhance the overall health of livestock.

We produce a diverse array of salt products that are integral to everyday routines. This includes water softening products and pool salt, which help create water that is gentler on eyes, skin and hair.

Additionally, our salt is used to make chemical products that serve as critical inputs for various industries, including textiles and petroleum. Our products are used to manufacture plastics, glass, detergents and disinfectants, rubber and polyester, and help enable communities to treat wastewater in a more environmentally sustainable manner.

Our company is the largest producer of magnesium chloride in the U.S., which we harvest from the Great Salt Lake at our Ogden facility. Magnesium chloride has versatile uses, serving as a crucial additive and effective standalone deicer. Applications also extend to agriculture, where it acts as an early-stage plant nutrient to support improved crop quality and yield for wheat, corn and sorghum. Additionally, liquid magnesium chloride is used as a dedusting and stabilizing agent for gravel roads, reducing maintenance requirements and enhancing safety.





Plant Nutrition

Our plant nutrition products help improve yields and produce consistent crop quality, resulting in higher performance for growers while supporting sustainable agriculture.

Our Protassium+® premium sulfate of potash (SOP) plant fertilizer delivers high potassium and sulfate sulfur with little to no chloride or salt. The dual nutrients of potassium and sulfur help control water loss and improve drought tolerance. Many high-value crops, such as tree nuts, citrus, strawberries, avocados, lettuce and grapes, can benefit from a premium SOP product.

Our Ogden facility is the largest SOP production site in the Western Hemisphere and one of only four globally that employ a solar evaporation process to produce SOP from a naturally occurring brine. In addition to harvesting SOP, we extract salt and magnesium chloride using pond-based feedstock at our Great Salt Lake facility. The organic-listed form of Protassium+ premium SOP meets the requirements for organic use under the [U.S. National Organic Program](#), and is certified by both the [Organic Materials Review Institute](#) and the [California Department of Food and Agriculture](#). It is also approved by [Ecocert](#) for use in organic agriculture production conforming to the [Canadian Organic Standards](#).

Next-Gen Fire Retardants

In fiscal 2023, we acquired the outstanding 55% equity investment in Fortress, bringing our ownership of this emerging business to 100%.

Fortress is a next-generation fire retardant company focused on reinventing wildfire application technologies that minimize toxicity and environmental impacts while prioritizing safety and efficacy. It is working to develop a comprehensive suite of long-term fire-retardant solutions inclusive of aerial, ground and residential formulations, purpose-built for the unique demands of each setting.



Product Quality

Ensuring product quality is paramount to our customer commitment of delivering where and when it matters. Developing high-quality products starts with sourcing high-quality raw materials. Our strengthened quality evaluation process for raw material suppliers helps to ensure that the ingredients we procure meet our standards.

At our operating sites, we have in place manufacturing protocols to uphold uniform product quality across all batches. For example, during the fiscal year, we focused on quality by utilizing our enterprise optimization program to improve consistency of our highway deicing and chemical products. We routinely test finished products so that our products meet our customers' expectations.

Customer Transparency

Our sites adhere to current Good Manufacturing Practices and often exceed legal requirements that govern best practices. Our food manufacturing facilities undergo audits against the [BRCGS: Global Food Safety Standard](#), a third-party certification ensuring alignment with the Global Food Safety Initiative guidelines for food-grade products.

All our facilities producing human and animal nutrition products comply with the Food Safety Modernization Act. In addition, our two animal feed sites are Safe Feed/Safe Food certified. Our water care products are certified to NSF/ANSI/CAN Standard 60, and our pool salt is also certified to NSF/ANSI Standard 50. These certifications give our customers confidence in the reliability, quality and safety of our products.

We take proactive measures to mitigate risks related to our products and processes, with site leaders and safety teams conducting hazard analyses for all raw materials and chemicals that enter our manufacturing facilities. These analyses ensure that our finished products and employees will not be adversely affected by potential handling, storage and use risks. As necessary, we implement mitigation strategies before bringing items on-site.

We aim to comply with registration and labeling requirements for our products and adhere to regulations set by the U.S. Food and Drug Administration, the U.S. Department of Agriculture and Canadian Food Inspection Agency, as well as the U.S. Federal Trade Commission's Truth in Advertising and Marketing regulations. As required, we ensure labels are approved before entering the market and, upon customer request, we provide comprehensive documentation, including any required labels and information on proper product handling, storage and safety precautions.

Our company tracks and monitors incidents related to noncompliance with labeling regulations and voluntary codes concerning our products, service information and labeling. We are committed to maintaining transparency, adhering to regulations and cultivating consumer trust.



The company investigates reported incidents of noncompliance concerning the labeling or guaranteed analysis of our products and works with customers and/or relevant agencies to resolve any claims that may arise, reinforcing our commitment to accountability and product integrity. In the reporting year, we received no labeling claims resulting in government-imposed penalties exceeding \$5,000.

We are working towards our fiscal 2025 target that 100% of Compass Minerals-branded consumer packaged products will have ingredient labeling and packaging end-of-use instructions. We are on track to meet that target as 89% currently have ingredient labeling and 81% have packaging end-of-use instructions.

In fiscal 2023, our company partnered with How2Recycle (H2R), a consistent and transparent labeling system, to provide clear end-of-use product instructions on our consumer-packaged products. This strategic initiative to incorporate the H2R label underscores our dedication to sustainability, ensuring that end-of-use instructions are effectively communicated and easily understood by consumers, therefore contributing to a more environmentally conscious product lifecycle.



Responsible Supply Chain

Our suppliers are essential to our business, providing us with transportation, storage and professional services, as well as equipment, packaging and raw materials.

We partner directly with thousands of suppliers, big and small, and we expect them to uphold the same commitment to responsible and ethical operations that we maintain in our own business.

Our expectations are outlined in our [Supplier Code of Conduct](#), which states suppliers must:

- Comply with all applicable laws, regulations and rules
- Act with integrity and compete fairly and honestly
- Embrace our value of respect and commit to creating a diverse, safe and inclusive workplace where all are treated with dignity
- Promote sustainability and minimize environmental impacts

During the fiscal year, we updated our Supplier Code of Conduct to better align with our operations and incorporated expectations regarding timely responses to inquiries about sustainable business practices. To increase access for suppliers, we added a link to our Supplier Code of Conduct on the home page of our website.

We monitor our suppliers for alignment with the standards outlined in the Supplier Code of Conduct, and our sanctions screening procedure helps to ensure that we do not do business with parties on the Office of Foreign Assets Control lists or included in other sanction programs.

This procedure includes screening our larger vendors and suppliers and those outside the U.S. and Canada. In addition, we work with a procurement intelligence and analytics provider to assess our critical suppliers on risk and compliance parameters, such as finances, ethics and labor.

In October 2022, we launched our new source-to-pay platform to help streamline our procurement and information collection processes across our operations. The platform features a Risk Aware module, providing indicators of financial, judicial and news sentiment risks combined with community-rated scores, assisting our company to evaluate and select suppliers. The platform includes features such as a diverse-spend dashboard, providing insight into our spending with diverse suppliers.

We made progress this fiscal year on our target of engaging with suppliers on important ESG metrics. As a first round of outreach, we distributed our ESG supplier scorecard survey to more than 100 raw material and packaging suppliers, which represents about 20% of our total addressable spend. The scorecard includes questions regarding pertinent ESG topics such as greenhouse gas (GHG) emissions, waste and freshwater management, human rights, diversity and inclusion, community engagement and ethics. Analysis of responses will begin in fiscal 2024, followed by a broader, second round of scorecard survey distribution to additional suppliers.



Improving Pallet Packaging Through Supply Chain Partnerships

Secure transportation and storage of our packaged products is critical to maintaining product integrity. Our finished packaged products are stacked on a pallet and wrapped in plastic film to prevent movement during transportation and storage. To enhance our packaging efficiency, employees at our Ogden facility launched a project to transition production lines to a specialized engineered resin-blend stretch film, which offers improved strength, flexibility and reduced plastic usage compared to traditional wrapping methods.

This initiative has several benefits, including annual cost savings and a 30% reduction in material usage, which emphasizes its dual economic and environmental advantages. Usage of the new film has accelerated production and minimized downtime by reducing film breakage. This initiative highlights the effectiveness of supply chain partnerships in delivering sustainable solutions to operational processes.



Loading and Dunnage Trial is a Success

Shipping by rail can mitigate our GHG emissions footprint and overall environmental impact. However, we received customer reports that products arrived damaged due to load shifting during transport—despite the use of dunnage to secure cargo.

In partnership with our procurement team, our consumer and industrial, rail and warehouse teams initiated a project to tackle a crucial aspect of loading product in boxcars to resolve damaged product issues. After extensive research and trials of various loading designs and dunnage methods, we identified a new loading design that resulted in greater quality assurance of products shipped by rail. In addition, other benefits include reduced damaged product, lower rework, enhanced customer satisfaction and decreased freight costs.

Supplier Diversity

Our commitment to diversity and inclusion extends to our supply chain partnerships, where we actively seek collaborators who share our values. Our fiscal 2025 target is to increase spend with diverse-owned, veteran-owned or small business enterprises by 10% compared to our 2021 baseline. As part of our ongoing commitment, we proactively identify opportunities to enhance supplier diversity through our tools and processes, including supplier diversity self-certification programs. In fiscal 2023, we increased our addressable supplier spend with diverse-owned, veteran-owned or small business enterprises by 28% relative to our fiscal 2021 baseline.

In addition, when we are awarded bids where our customers have diversity requirements, we ensure we continue to meet those standards.

Structure and Resilience

Supply chain resilience is essential to ensuring that our business can adapt to disruptions, mitigate risks and maintain operational continuity in the face of unforeseen challenges. To ensure supply chain reliability and resilience, we continue to improve our communication with suppliers to address critical supply chain risks and identify qualified alternative vendors for increased sourcing flexibility. Throughout the past fiscal year, our suppliers demonstrated agility during ongoing global supply chain disruptions, ensuring a consistent supply of essential goods and services for our company's operations.

Customer Experience

We aim to provide world-class service to our customers through personalized support.

To meet this objective during the past fiscal year, we cross-trained our customer experience team members to serve customers better across segments helping to preserve high-level business continuity based on the seasonality of the business.

In fiscal 2023, our customers once again rated us in the highest category (“Excellent”) for our Net Promoter Score (NPS). Since we implemented the NPS program in 2020, our scores have continued to improve every year. We maintain a web-based portal for our customers which allows for order entry and visibility of existing orders. Since the introduction of order entry capabilities, over 100 customers have taken advantage of this enhancement by placing approximately 12,000 total orders. Based on feedback from previous NPS surveys, we plan to expand access to our web-based portal to customers in additional business segments.

12,000 | total orders placed by over 100 customers

Our Communities



We believe in building strong ties with the communities where we work and live. We encourage active participation in community engagement initiatives, such as volunteer opportunities and charitable gifts, and serving in leadership positions in local organizations. From volunteering with organizations to tailoring our philanthropy toward causes that align with our Core Purpose, our aim is to make sure our presence benefits those around us.

In This Section

[Goals and Targets >](#)

[Compass Minerals Cares >](#)

[Community Engagement Strategy >](#)

[Earth Week >](#)

[Community Impact Survey >](#)

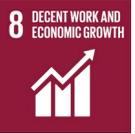


I Goals and Targets ^[1]



Community Engagement

Drive positive community change through active engagement and support

SDGs	Target	Progress
   	<p>Fiscal 2025: 100% of our sites will actively engage in the community in or around which we operate through charitable giving and company-sponsored volunteer activities</p>	<p>➤ On track: 100% of our production and packaging sites, as well as our company headquarters and innovation center, engaged in charitable giving and company-sponsored volunteer activities throughout the fiscal year</p>
 	<p>Fiscal 2025: Compass Minerals will actively engage with and support organizations focused on local economic development, workforce training, scholarships, internships and/or other educational opportunities in communities around 100% of our operating sites</p>	<p>➤ On track: 92% of our operating sites have actively engaged with and supported organizations focused on local economic development and/or educational opportunities; we continue to identify additional opportunities across our sites to prioritize this support</p>

[1] Progress as of Sept. 30, 2023, unless otherwise indicated.

Progress Towards Targets Legend

- ◆ **Focused attention:** We are actively working to meet the target.
- **On track:** We are currently meeting or on track to meet the target.
- ✓ **Achieved:** We met or surpassed the target.





Community Engagement Strategy

Our company strives to drive positive change in each community where we have an operational presence.

Engaging with and supporting local communities gives our employees a sense of pride and belonging. Our philanthropic funding and volunteer activities are guided by our Core Purpose to help keep people safe, feed the world and enrich lives. In addition, we continue to align all our charitable contributions with the SDGs to maximize our positive impact on the surrounding communities.

All of our 12 production and packaging facilities, as well as our company headquarters and innovation center, engaged in charitable giving and company-sponsored volunteer activities throughout the reporting year. In addition, 92% of our operating sites supported local economic, educational or workforce development activities. We continue to identify opportunities to prioritize involvement in the communities in and around where we operate to achieve our fiscal 2025 community engagement targets.

92%

of our operating sites supported local economic, educational or workforce development activities

Alignment With the SDGs



Earth's Natural Resources: Environmental preservation and conservation, parks and nature centers



Keep People Safe: Medical care and research, veterans organizations, family support and preventive services



Feed the World: Sustainable agriculture, food banks and distribution



Enrich Lives: Science, technology, engineering and math (STEM) education and careers, DBIE efforts and arts

Community Impact Survey

We conducted our fourth community impact survey to solicit anonymous feedback from our community partners and key stakeholders, including nonprofit organizations, community volunteers, civic leaders and government officials.

We understand the significance of open communication and building relationships with local communities. This survey allows our stakeholders to communicate their needs directly and ultimately helps to inform our charitable giving and volunteer efforts.





Compass Minerals Cares

Throughout the fiscal year, we donated over \$350,000 through Compass Minerals Cares, our community engagement program which includes charitable giving and company-sponsored volunteering.



Some key highlights of our contributions and volunteer activities include:

Earth's Natural Resources

- Partnered with the Trails Foundation of Northern Utah to pick up trash along the Ogden River Parkway
- Planted trees in Clara Shafer Park, located about a mile from our Chicago, Illinois, plant, in partnership with the Chicago Region Trees Initiative
- Volunteered at the Kansas City Community Gardens near our company headquarters and innovation center, where employees thinned fruit trees, mulched and prepared the nursery for spring

Keep People Safe

- Donated CA\$15,000 to Huron & Area Search and Rescue, a professional ground and marine search and rescue organization in Goderich
- Provided personal protective equipment to Golden Opportunity Vocational Rehabilitation Centre, an Amherst, Nova Scotia, organization that teaches vocational skills to adults with intellectual disabilities
- Sponsored a bicycle safety course for more than 350 students at two local elementary schools in Unity, Saskatchewan
- Donated an exclusive underground tour of our Winsford salt mine to help raise funds for St. Luke's Cheshire Hospice; the site also made a financial contribution to the organization to help provide patient care





Feed the World

- Donated \$25,000 to the Catholic Community Services Joyce Hansen Hall Food Bank in Ogden to help provide holiday food boxes to more than 800 Utah families
- Donated a total of \$5,000 to Solomon House and St. Mary Outreach, which provide food, supplies and services to our Cote Blanche neighbors
- Hosted a food drive to support the Wynyard and District Food Bank in Saskatchewan

Enrich Lives

- Collaborated with the local Kiwanis Club, Rotary Club, Lyons High School and BrightHouse, a nonprofit providing services to abuse victims, to host a holiday dinner and provide gifts to children in Lyons, Kansas
- Raised CA\$76,000 for the Huron County Children's Christmas Bureau and other local organizations in the Goderich community through employee fundraising and company matching
- Hosted a school supply drive for children living at the Family Promise of Western New York shelter, in addition to a financial contribution made by our Buffalo, New York, site



Supporting the Boys & Girls Clubs of Greater Kansas City

Compass Minerals was named Corporate Volunteer of the Year by Boys & Girls Clubs of Greater Kansas City. We support the organization through sponsorship of all major fundraising events and employee volunteering through ERG initiatives. Additionally, in collaboration with our Sporting Kansas City and Victory Project partnerships, we donated new soccer equipment and shoes. An employee also served on Boys & Girls Clubs of Greater Kansas City corporate board to help provide strategic direction, guidance and oversight.



Earth Week

As a company that relies on Earth's natural resources throughout our operations, we encourage all employees to demonstrate good environmental stewardship year-round.

Our Earth Week celebrations in April are one way our employees express this commitment. Compass Minerals organized various activities across the company focusing on the Earth Day 2023 theme of "Invest in Our Planet," a sampling of which are listed.

- In Amherst, employees focused on biodiversity initiatives by constructing birdhouses, bee hotels and a wildflower garden for the site
- Employees in Buffalo, Cote Blanche and Duluth, Minnesota, participated in clean-up events at our sites, local parks and other outdoor community spaces
- In Chicago, employees formally launched their new year-round recycling program
- Our Goderich mine was a sponsor of a city shoreline clean-up event as well as hosted an onsite environmental competition and distributed garden seeds to employees
- At our Goderich plant, employees joined the local fire department in an initiative to provide residents with free reusable bags
- Our Ogden site conducted an Earth Week coloring contest for kids and enjoyed Earth Day breakfast, where they were given a reusable coffee mug
- In Lyons, our employees cleared overgrown walking paths, raked and gathered leaves, and prepared the garden at Lyons Middle School and Lyons High School
- Our U.K. business added beehives adjacent to the site, bringing their total to seven hives, to help increase pollination in the local environment



Our Environment



At Compass Minerals, we recognize our responsibility to protect the ecological balance in the places where we operate. Our commitment to environmental stewardship is focused on sustainable practices and minimizing climate-related and other impacts associated with our operations. From resource conservation to emissions reduction, we implement strategies to harmonize our business operations with environmental responsibility and contribute to a more sustainable, resilient future.

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[Climate Change >](#)

[Greenhouse Gas Emissions >](#)

[Air Quality >](#)

[Water >](#)

[Waste >](#)

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I Goals and Targets ^[1]



GHG Emissions

Pursue a proactive energy strategy that enables GHG emissions reductions



Water

Reduce freshwater use



Waste

Reduce waste to landfill

SDGs	Target	Progress
	Fiscal 2025: Reduce Scopes 1 and 2 GHG emissions by 5% compared to baseline ^[2]	→ On track: Total Scopes 1 and 2 GHG emissions have been reduced by 5% compared to fiscal 2021 baseline
	Interim: Conduct energy assessment at top five GHG-emitting sites by end of fiscal 2023	✓ Achieved: Conducted on-site energy assessments and issued reports with recommendations at our top five GHG-emitting sites in collaboration with a third-party consultant

SDGs	Target	Progress
	Fiscal 2025: Reduce freshwater use by 5% compared to baseline ^[2]	→ On track: Freshwater withdrawal has been reduced by 33% compared to fiscal 2021 baseline ^[3]
	Interim: Conduct water assessment at top five water-consuming sites by end of fiscal 2023	✓ Achieved: Conducted on-site water assessments and issued reports with recommendations at our top five freshwater-consuming sites in collaboration with a third-party consultant

SDGs	Target	Progress
	Fiscal 2025: Reduce waste to landfill by 30% compared to baseline ^[2]	⚠ Focused attention: Waste to landfill has increased by 5% compared to fiscal 2021 baseline
	Interim: Conduct waste assessment at top five waste-producing sites by end of fiscal 2023	✓ Achieved: Conducted on-site assessments at our top five waste-to-landfill sites to identify additional waste diversion opportunities in collaboration with a third-party waste and recycling consolidation services management company

Progress Towards Targets Legend

- ⚠ **Focused attention:** We are actively working to meet the target.
- **On track:** We are currently meeting or on track to meet the target.
- ✓ **Achieved:** We met or surpassed the target.

[1] Data in the Our Environment section pertaining to GHG emissions, water and waste represent Compass Minerals' 12 production and packaging facilities, and excludes our company headquarters, innovation center, satellite offices and London storage/records management location due to immateriality. Progress as of Sept. 30, 2023, unless otherwise indicated.

[2] Fiscal 2021, which is the period beginning Oct. 1, 2020, and ending Sept. 30, 2021.

[3] Freshwater withdrawal in fiscal 2023 was atypical; we anticipate access to freshwater will continue to normalize in future years.



Environmental Stewardship

We're dedicated to protecting the environment by upholding high standards of environmental responsibility and full compliance with applicable regulatory requirements.

Our director of environmental compliance collaborates with on-site environmental, health and safety professionals to ensure our adherence to environmental legal and regulatory requirements and advance progress on our environmental programs and initiatives. In fiscal 2023, we incurred one significant environmental noncompliance incident and took corrective actions to address the issue. The company did not incur any significant regulatory fines related to environmental noncompliance for our operations in the fiscal year.

Compliance with applicable environmental regulatory requirements is a cornerstone of responsible operations. As part of our broader efforts to drive improvements in environmental compliance, with the ultimate goal of zero noncompliance incidents, we track overall performance using the Environmental Noncompliance Index (ENI). This internal performance metric is a standardized count of environmental noncompliance incidents across the company, weighted for severity. We communicate our ENI periodically to operation leaders throughout

the company to increase awareness of environmental compliance, drive accountability, promote transparency and provide a meaningful measure of overall environmental risks and trends.

In fiscal 2023, we introduced a new sustainability intelligence and analytics software to enhance our environmental data collection and management capabilities. The software utilizes digital tools, including built-in workflow controls for data entry and approval, analytics and dashboard creation. Incorporating feedback from site-level user acceptance testing, we prioritized ensuring the software's ease of use and efficiency for our employees. By updating our sustainability data management system, our operational sites can leverage historical data for energy, water withdrawal and waste to help inform decision-making, reduce our environmental impact and make progress on our targets.





Climate Change

Compass Minerals' climate strategy is focused on identifying, managing and mitigating the physical and transition risks associated with climate change.

Our actions are focused on reducing GHG emissions in our operations and identifying opportunities where our products and services can help enable broader resilience to climate-related impacts.

Climate-related risks and opportunities are managed at multiple levels within our company. Ultimate oversight of climate-related issues sits with our board, primarily through the board's EHS&S Committee. The EHS&S Committee meets at least four times per year to review relevant policies, practices and progress with respect to environmental, health, safety and sustainability matters, including climate change. The EHS&S Committee makes recommendations to both the SLT and the broader board regarding Compass Minerals' EHS&S policies and practices.

Our chief public affairs and sustainability officer collaborates with our chief operations officer to drive sustainability initiatives across our production and packaging sites. Our director of sustainability leads the tactical collaboration of operations and corporate teams to identify and implement improvements across all ESG goal and target categories, including GHG emissions management, freshwater efficiency and waste-to-landfill reduction. Our chief public affairs and sustainability officer also chairs our Sustainability Steering Committee—a cross-functional team of subject matter experts from across the company—which meets quarterly to discuss sustainability and climate-related topics.

Physical risks, such as substantial changes to weather and climate patterns, can impact our operations, product demand and the needs of our customers. Longer periods of mild winter weather could reduce market demand for our deicing products, while drought conditions could reduce demand for our plant nutrition products. The increased frequency and intensity of natural disasters and adverse conditions, such as major storm events, lake or river level fluctuations or flooding, could impact the production and distribution of our products. Potential transition risks could include legislative and regulatory measures to address climate change and GHG emissions that could increase our costs, restrict our operations and affect our ability to compete and obtain permits and/or licensing for our facilities.

Our annual enterprise risk management process involves subject matter experts to identify and assess risk, including climate risk, and develop strategies and policies regarding risk acceptance, reduction, mitigation or avoidance. Our strategic plans, which our board regularly discusses with our SLT, also reflect the findings of our enterprise risk management process. This includes incorporating opportunities to utilize our products to mitigate climate-related impacts and support a climate-resilient economy. For example, our Protassium+ premium SOP product can also help farmers adapt to climate-related impacts by improving crop water efficiency and stress tolerance during droughts.



To learn more about our strategy and management of climate-related risks and opportunities, please see our most recent [CDP Climate Change](#) submission.



Greenhouse Gas Emissions

Compass Minerals is committed to reducing GHG emissions across our processes and operations, and we have established a fiscal 2025 target to reduce total Scopes 1 and 2 emissions by 5% compared to our fiscal 2021 baseline.

Identifying opportunities to minimize energy consumption and implementing efficiency improvements where possible is essential to our operational strategy. Optimizing our fuel consumption plays a crucial role in balancing the operational efficiency of our business and environmental responsibility. Additionally, select sites have partnered with local utilities to identify potential initiatives to help increase energy efficiency and use of renewable energy sources. In fiscal 2023, we are on track to reach our fiscal 2025 GHG emissions target as we have reduced our total Scopes 1 and 2 GHG emissions by 5% compared to fiscal 2021 baseline.

Our new sustainability software facilitates calculations of GHG emissions data according to the Greenhouse Gas Protocol methodology and creates user-friendly dashboards, which empower our operations to identify best practices as well as opportunities for improvement. We report GHG emissions in accordance with the regulatory mandates in the regions where we operate and participate in the Canadian federal and provincial carbon pricing systems.

GHG EMISSIONS PERFORMANCE ^[1]

Metric tons CO ₂ e	Fiscal 2021	Fiscal 2022	Fiscal 2023
Scope 1 Direct Fuel Combustion ^[2]	230,251	229,895 ^[4]	229,785 ^[4]
Scope 2 Indirect Electricity Use ^[3]	84,762	71,914 ^[4]	70,601 ^[4]
Scope 3 Category 4 Upstream Transportation and Distribution ^[5]	407,450	484,348 ^[4]	450,943 ^[4]
Total	722,463	786,157	751,329
Emissions Intensity (kg CO₂e/ton production)			
Scope 1 Intensity	19.3	19.1	19.4
Scope 2 Intensity	7.1	6.0	6.0
Scopes 1 and 2 Intensity	26.4	25.1 ^[4]	25.4 ^[4]

[1] We may round data and calculations.

[2] Fuel utilized on-site at our operations: diesel, gasoline, kerosene, natural gas and propane.

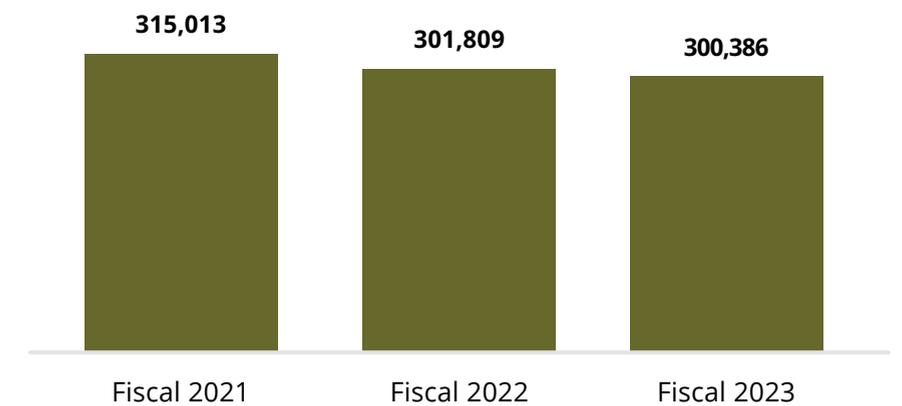
[3] Location-based.

[4] Data assured by ERM CVS.

[5] Includes GHG emissions associated with upstream transportation and distribution of products to customers paid by Compass Minerals in North America. Excludes GHG emissions associated with transportation of materials from suppliers, transportation paid directly by customers, warehouse storage and our U.K. business.



TOTAL SCOPES 1 AND 2 GHG EMISSIONS (METRIC TONS CO₂e)





Achieving Our Interim Targets of Completing Energy and Water Assessments

To drive progress toward our fiscal 2025 sustainability goals, we set interim targets to conduct energy and water assessments at our top five GHG-emitting and water-consuming sites by the end of fiscal 2023. In collaboration with a third-party consultant, on-site energy and water assessments involved engaging with site leaders and engineers as well as comprehensive reviews of site-level documentation and on-site equipment inspections. Insights gathered from the assessments were utilized to develop customized opportunity matrices that outline specific projects, capital requirements and estimated GHG emissions or water savings. The energy and water assessments were a critical step forward in developing action plans to reduce GHG emissions and water use across our operations to help us achieve our respective fiscal 2025 targets. For example, we are establishing an air compressor team to conduct routine on-site compressor leak audits to reduce compressor runtime and improve energy efficiency at our Ogden site. In addition, we are planning to install a closed-circuit cooling tower at one of our plants which would significantly reduce their freshwater withdrawal.

Energy

Recognizing the vital role of energy management in achieving our sustainability goals, we are committed to exploring opportunities to manage our energy use efficiently, reduce our energy consumption, and increase our use of renewable energy sources. We have established several strategic partnerships to fulfill these commitments. Last fiscal year, our Amherst plant worked with our utility provider to construct a 300-kilowatt on-site solar field that provides renewable energy to our facility and the local electrical grid. The solar farm became fully operational in fiscal 2023, and through the end of the year, the solar panels have allowed us to avoid approximately 129 metric tons of CO₂ emissions.

Our Ogden site also partnered with the local utility in an energy efficiency program. This partnership involves a collaborative effort to pinpoint opportunities for electricity savings within our operations. Leveraging the expertise of the program, we have received support in designing engineering and implementation plans for electricity-saving projects, with utility-provided incentives to bolster our initiatives. The program conducted detailed engineering analyses of our operations, identifying and laying the groundwork for projects slated for launch in future years.

Infrastructure upgrades at our facilities are pivotal for effective energy management, enhancing operational efficiency and supporting our sustainability goals. During the fiscal year, we performed electric infrastructure upgrades, which improved equipment reliability and operational efficiency. Next fiscal year, we plan to undertake a number of projects including insulation of natural gas steam pipes to reduce heat loss and improve energy efficiency.

Transportation

Our company uses transportation and logistics options to maximize efficiencies and reduce our GHG emissions. We use barges, vessels, rail and trucks to move our products and regularly assess modalities that could minimize our environmental impacts and optimize logistical efficiencies.

We prioritize lower-carbon transit systems like barges, vessels and rail transportation to move our plant nutrition and consumer, industrial and highway deicing products wherever feasible. The EPA estimates that these modes of transportation generate approximately 80% less GHG emissions on a per ton-mile basis compared to trucks. Overall, our Scope 3 Category 4 GHG emissions related to upstream transportation and distribution declined 7% year-over-year due to a reduction of tons moved and fewer miles overall.





Air Quality

We are committed to minimizing our impact on air quality and aim to comply with all air quality regulations at each of our operational sites.

In the reporting year, we had seven minor air-related noncompliance incidents, none of which resulted in regulatory penalties or fines.

We uphold our commitment to environmental stewardship by maintaining our pollution control equipment, such as baghouses and scrubbers, to effectively mitigate air emissions into the environment. Additional ventilation also improves air quality and helps our facilities achieve compliance with air quality regulations. We continue to develop and implement preventive maintenance programs for operational and air pollution control equipment, ensuring that stringent air quality standards are met. Our Ogden facility is our only site subject to the EPA's Title V permit program as required for major sources of air emissions. Several multiyear projects are underway at Ogden to improve efficiency and impact on air quality, including ongoing engineering work with plans to commence implementation in future years.

Water

Water is an essential resource for our operational processes, and we recognize water management as a critical component of our environmental stewardship strategy.

Our twofold strategy for water management involves: 1) measuring, managing and minimizing water consumption to conserve natural resources, and 2) reducing the impacts on local watersheds from our operations. A large portion of the water used in our operations is derived from brine sources and does not directly impact freshwater availability in watersheds.

Responsibility for oversight of water at each site is integrated into our overall environmental management approach. Given that water availability, impacts and issues vary by location, a core aspect of our management approach involves ongoing engagement, collaboration and coordination with local resource agencies and stakeholder groups on water policy. Compass Minerals representatives actively participate in critical policy discussions by serving in official capacities on working groups, councils and commissions, including the Utah Department of Environmental Quality's Water Quality Board, Great Salt Lake Advisory Council, Great Salt Lake Basin Integrated Plan Steering Committee and Great Salt Lake Watershed Enhancement Trust (Advisory Committee).



We monitor our stormwater and effluent-related discharges in compliance with all applicable national, state and provincial regulations. In fiscal 2023, we had five minor water-related noncompliance incidents, none of which resulted in regulatory penalties or fines.



Water Conservation

We have a fiscal 2025 target to reduce freshwater use by 5% compared to the fiscal 2021 baseline. To better understand and identify opportunities to reduce water use, we conducted on-site assessments at our top five water-consuming sites with an external consulting partner.

As part of our commitment to environmental stewardship, we incorporate water conservation strategies across our sites. Our solution mines utilize water to extract salt from underground salt deposits. These mining systems are designed to recycle and reuse as much brine as possible using a closed-loop process to conserve water.

Ensuring the effectiveness of our water management and conservation strategy is contingent on the maintenance and enhancement of the infrastructure throughout our facilities. For instance, our Amherst site made notable progress on its scrubber water recycling project. The planned installation of a new pump at the site is expected to reduce our freshwater withdrawal by recycling wastewater from the dust collector scrubber effluent back into the scrubber system.

Many of our solar evaporation ponds use barriers in the earthen pond dikes to improve yield, pond efficiency and reduce the amount of required raw feed brine. Our engineers designed these barriers to reduce brine loss and retain more of the most concentrated brine for evaporation. By retaining the brine more effectively, we require less water volume for evaporation, reducing overall water consumption at our Great Salt Lake operations.

At our Ogden facility, we continue to seek opportunities to reduce freshwater usage. This includes awareness campaigns to conserve water, proactive detection and prompt repair of critical equipment leaks, decommissioning certain nonessential processes that utilize freshwater and augmenting freshwater with brine whenever possible for various operational processes.

Responsible Operations on the Great Salt Lake

Our Ogden facility has been operating on the Great Salt Lake for over 50 years and the existing pond system infrastructure was designed to facilitate sustainable mineral extraction through a wide range of lake levels. Over the years, we have made a number of infrastructure improvements to our system to upgrade our evaporation pond design—such as investing in pond-sealing—in an effort to enable more efficient pond process flows and reduce pond leakage.

The Great Salt Lake is a natural ecosystem that experiences lake level variances from year to year based on winter snowpack, spring runoff and upstream multiple-use management practices. Over the past five decades, the lake has experienced cyclical periods of extreme drought and floods, and our operations have successfully navigated through these challenges.

The Great Salt Lake is important to our company and our community—and we take pride in being an engaged community partner. Over the past several years and continuing into early 2023, the Great Salt Lake experienced historic drought conditions, impacting lake levels and the lake's many

diverse stakeholders. We worked with a broad coalition of community and environmental organizations, regulators, lawmakers, and other lake users to find temporary solutions to challenges caused by drought conditions until lake levels improve. Certain of these temporary measures posed operational challenges for our Ogden facility, contributing to a more than 50% decline in brine withdrawal in fiscal 2023 compared to fiscal 2021. At the end of the fiscal year, spring runoff from record winter snowpack in northern Utah improved water flow into the Great Salt Lake, though continued, shared drought mitigation measures are expected to be necessary until lake levels further recover.

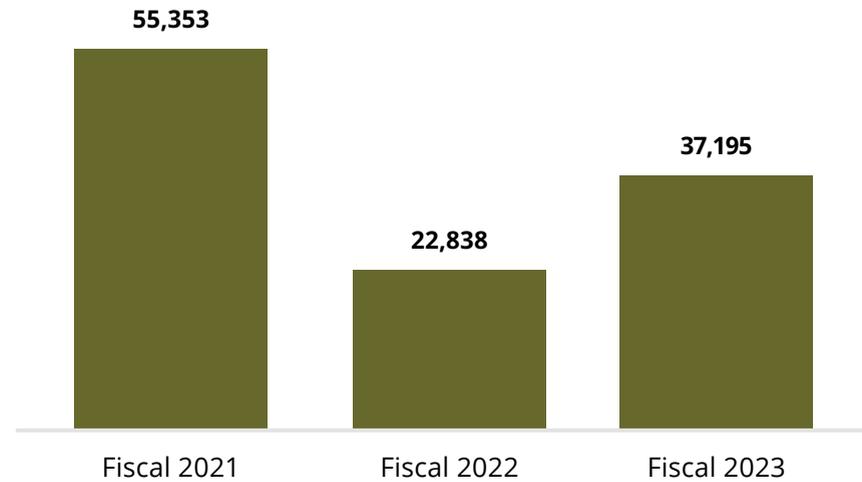
Compass Minerals recognizes that the sustainability of the Great Salt Lake is essential to the environmental health and economy of the region. For decades and in many different lake environments, we have worked successfully with partners throughout the region to ensure the sustainability of our operations and alignment with these important goals.



For example, the salt plant supplements freshwater with recycled brine from the wet scrubbing process for its salt wash operation, and the SOP plant feeds recycled brine to the filter belt operation to reduce freshwater usage.

Following a prolonged drought in the western U.S., spring runoff from record winter snowpack in northern Utah positively impacted Great Salt Lake water levels. A significant portion of Ogden's freshwater is sourced from the Bear River, which relies heavily on winter precipitation and snowmelt for its flow into the Great Salt Lake. In fiscal 2023, our freshwater withdrawal increased as expected year-over-year due to improved freshwater access, though our withdrawal in fiscal 2023 still reflects a 33% decrease compared to our fiscal 2021 baseline. We continue to identify opportunities to reduce freshwater withdrawal on a sustainable basis across our operations.

FRESHWATER WITHDRAWAL (MEGALITERS)



WATER PERFORMANCE ^[1]

Withdrawal Megaliters	Freshwater			Other Water			Total		
	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2021	Fiscal 2022	Fiscal 2023
Surface Water ^[2]	48,668	17,295	31,739	167,897	97,435	73,286	216,565	114,730	105,024
Groundwater	5,092	4,389	4,383	2,616	2,556	2,483	7,708	6,945	6,866
Third-Party Water	1,593	1,154	1,074	0	0	0	1,593	1,154	1,074
Total	55,353	22,838	37,195	170,513	99,990	75,768	225,866	122,828 ^[3]	112,963 ^[3]

[1] We may round data and calculations.

[2] Surface water (freshwater and other water) withdrawal in fiscal 2022 and fiscal 2023 were atypical; we anticipate access to surface water will normalize in future years.

[3] Data assured by ERM CVS.

Waste

Compass Minerals recognizes that minimizing waste can help to reduce GHG emissions, lower the risk of soil and groundwater contamination and conserve land.

Therefore, we manage our waste impacts by reducing, reusing, diverting and recycling waste whenever feasible. Our fiscal 2025 target is to reduce waste to landfill by 30% compared to fiscal 2021 baseline.

Our company's production processes generate nonhazardous and minimal hazardous waste (approximately 2% of the total). We strive to comply with all local and federal regulatory requirements regarding waste management and secure special waste disposal permits where required.





In fiscal 2023, we partnered with a third-party waste and recycling consolidation management company to conduct comprehensive waste assessments at our top five waste-to-landfill sites. Through these assessments, we leveraged their extensive vendor network to explore diversion opportunities for our hard-to-recycle waste streams such as non-commercial salt, including conducting trial loads with various vendors to explore potential alternative outlets for this material.

We take a holistic approach to waste management that begins with tracking Compass Minerals’ waste footprint through our environmental data platform. We monitor materials, packaging and other waste outputs at each of our production and packaging sites, and our environmental data management platform provides increased visibility for sites to identify issues and opportunities to improve their waste profile. For example, we worked with our supplier to return extra plastic hooder film and avoided sending the material to a landfill. In addition, we expanded the recycling program at our Chicago site.

Our Winsford site participates in U.K.’s waste management plan, and 99% of their waste is either recycled or processed at a waste-to-energy facility. We also seek opportunities to further minimize impacts by sourcing materials with environmental considerations in mind.

Additionally, we have implemented a more robust approach to manage physical inventory efficiently, reducing the risk of unused products. This streamlined process includes alternatives to the disposal of products, such as discounts and donations, ensuring that products are utilized appropriately and landfill contributions are minimized.

During the fiscal year, our waste to landfill increased by 5% compared to baseline. We encountered production inefficiencies at a packaging plant and had an episodic clean-up project at another location that each contributed to the increase in material sent to landfill. Our operations are highly focused on taking actions to reduce waste to landfill and get back on track toward our fiscal 2025 waste target.



WASTE PERFORMANCE ^[1]

Metric tons	Hazardous Waste			Nonhazardous Waste			Total		
	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2021	Fiscal 2022	Fiscal 2023
Recycled or Diverted	182	144	166	2,703	2,369	2,881	2,885	2,512 ^[2]	3,047 ^[2]
Disposed	13	9	6	7,682	6,578	8,039	7,695	6,587 ^[2]	8,045 ^[2]
Total	195	153 ^[2]	172 ^[2]	10,386	8,947 ^[2]	10,920 ^[2]	10,581	9,099 ^[2]	11,092 ^[2]

[1] We may round data and calculations.

[2] Data assured by ERM CVS.

Chicago Site Revitalization

Chicago's site revitalization project exemplifies our employees’ commitment to environmental responsibility and driving our business objectives. The team undertook a substantial clean-up effort around the site, addressing accumulated bags of packaged deicing salt. Instead of opting for landfill disposal, the team sorted each bag, creating a stockpile for reprocessing. This initiative diverted approximately 1,750 tons of salt from the landfill. Beyond the positive environmental impact, the clean-up project generated substantial cost savings in avoided disposal expenses and boosted employee pride and morale.



Biodiversity

As biodiversity continues to be increasingly recognized as a critical issue, we remain steadfast in our commitment to preserving a thriving natural environment at locations and communities where we operate.

Given our operational presence in biodiversity-sensitive areas, its significance is paramount in our sustainability strategy.

Wherever our facilities are adjacent to areas of high biodiversity, we take care to treat those environments with the respect and attention needed to maintain their long-term resilience. Our exploratory activities begin with an assessment to ensure we do not operate in protected areas. We also recognize that each site has unique ecological aspects as well as regulatory requirements. Our Amherst site, for example, is located near a migratory bird sanctuary, and all our U.S. and Canadian sites adhere to the *Migratory Bird Treaty Act*.

At our Ogden facility, we recognize the rich biodiversity within and around the Great Salt Lake ecosystem, which supports millions of migratory birds. We are cognizant that the area surrounding our outfalls could potentially support avian congregation and nesting as it provides safe, isolated habitat and is adjacent to a water source, and we have adjusted our operations accordingly. Furthermore, we ensure that any expansion of our operations avoids critical areas of biodiversity and help facilitate environmental restoration as appropriate.

Our U.K. business has operated a protected species program with two ecological management zones in the woodlands near the site's underground storage facility for over 10 years. Artificial habitations, such as bird and bat boxes and an otter holt, have been installed to help these species breed safely. A professional ecologist ensures that the wildlife species in both areas are not disturbed and can continue to thrive in their natural environment.

In Ontario, we continued an over-25-year partnership with the Maitland Trail Association, which currently maintains 80 km of trails in the Goderich to Auburn area. A portion of the trail runs through Compass Minerals' lands, and we welcome hikers, cross-country skiers and snowshoers throughout the year so they can enjoy the benefits of the local environment.



Invasive Buckthorn Removal Project With the Maitland Trail Association

We collaborated with the Maitland Trail Association in the ongoing Invasive Buckthorn Removal Project along the Sifto Loop trail near our Goderich mine. In partnership with the Invasive Species Centre's Invasive Species Action Fund and the Ontario Ministry of Natural Resources and Forestry, the project aims to remove the invasive buckthorn plant which reproduces quickly and inhibits native plant growth. The invasive buckthorn plant site will be revisited in two years to monitor and remove new growth. Through this collaborative effort, we demonstrate our commitment to environmental sustainability and contribute to the health and resilience of our natural environment.



GRI / SASB Index

Compass Minerals has reported the information cited in this GRI content index for the fiscal 2023 period (beginning Oct. 1, 2022, and ending Sept. 30, 2023) in accordance with the GRI Standards. Compass Minerals has also reported against select metrics from the SASB standards for Metals & Mining and Chemicals industries.

GRI Disclosure Number / Descriptor	Location in Report and Notes	Related SASB Disclosure
General Disclosures		
The Organization and Its Reporting Practices		
2-1	Organizational details Annual Report on Form 10-K	
2-2	Entities included in the organization's sustainability reporting Annual Report on Form 10-K ESG Report: About Our Data	
2-3	Reporting period, frequency and contact point Reporting period: Oct. 1, 2022–Sept. 30, 2023 Publication date: March 2024 Frequency: Annual Contact point: sustainability@compassminerals.com	
2-4	Restatements of information There were no restatements of information in this Fiscal 2023 ESG Report.	
2-5	External assurance Assurance Report : We obtained independent third-party limited assurance for certain key fiscal 2023 ESG metrics from ERM CVS, who utilized the International Standard on Assurance Engagements 3000. Our chief public affairs and sustainability officer is responsible for external assurance engagement in collaboration with other members of our senior leadership team (SLT).	
Activities and Workers		
2-6	Activities, value chain and other business relationships Annual Report on Form 10-K ESG Report: Our Company (About Compass Minerals; Materiality Assessment and Stakeholder Engagement) and Our Products	RT-CH-000.A: Production by reportable segment

GRI Disclosure Number / Descriptor	Location in Report and Notes	Related SASB Disclosure
2-7	Employees Annual Report on Form 10-K ESG Report: Our Workforce (Diversity, Belonging, Inclusion and Equity)	EM-MM-000.B: Total number of employees, percentage contractors
2-8	Workers who are not employees Annual Report on Form 10-K ESG Report: Our Workforce	
Governance		
2-9	Governance structure and composition ESG Report: Our Company (Sustainability Governance) and Our Workforce (Diversity, Belonging, Inclusion and Equity) Board of Directors Proxy Statement	
2-10	Nomination and selection of the highest governance body Corporate Governance Guidelines Nominating/Corporate Governance Committee Charter Proxy Statement	
2-11	Chair of the highest governance body Board of Directors Corporate Governance Guidelines	
2-12	Role of the highest governance body in overseeing the management of impacts ESG Report: Our Company (Sustainability Governance) Environmental, Health, Safety and Sustainability Committee Charter Compensation Committee Charter	
2-13	Delegation of responsibility for managing impacts ESG Report: Our Company (Sustainability Governance)	



GRI Disclosure Number / Descriptor	Location in Report and Notes	Related SASB Disclosure
2-14	Role of the highest governance body in sustainability reporting	Our chief public affairs and sustainability officer is responsible for sustainability reporting in collaboration with other members of our SLT with oversight from the board.
2-15	Conflicts of interest	Corporate Governance Guidelines Code of Ethics and Business Conduct
2-16	Communication of critical concerns	ESG Report: Our Company (Sustainability Governance; Governing Policies)
2-17	Collective knowledge of the highest governance body	Board of Directors Proxy Statement
2-18	Evaluation of the performance of the highest governance body	Corporate Governance Guidelines
2-19	Remuneration policies	Corporate Governance Guidelines Proxy Statement
2-20	Process to determine remuneration	Corporate Governance Guidelines Compensation Committee Charter Proxy Statement
2-21	Annual total compensation ratio	Proxy Statement
Strategy, Policies and Practices		
2-22	Statement on sustainable development strategy	ESG Report: Letter From the CEO and Our Company
2-23	Policy commitments	ESG Report: Our Company (Governing Policies; Public Policy; Human Rights), Our Workforce (Health and Safety; Employee Culture) and Our Products (Responsible Supply Chain) Compass Minerals has a comprehensive approach to managing risks but has not formally adopted the "precautionary principle."
2-24	Embedding policy commitments	ESG Report: Our Company (Governing Policies) and Our Products (Responsible Supply Chain)
2-25	Process to remediate negative impacts	ESG Report: Our Company (Sustainability Governance; Governing Policies), Our Workforce (Health and Safety; Employee Culture), Our Products (Product Quality; Responsible Supply Chain) and Our Environment
2-26	Mechanisms for seeking advice and raising concerns	ESG Report: Our Company (Governing Policies)

GRI Disclosure Number / Descriptor	Location in Report and Notes	Related SASB Disclosure
2-27	Compliance with laws and regulations	ESG Report: Our Company , Our Workforce , Our Products , Our Communities and Our Environment ESG Report: Our Company (Public Policy) We are members of organizations including, but not limited to: North America: <ul style="list-style-type: none"> American Royal Center to Advance the Science of Exploration to Reclamation in Mining Central Exchange Essential Minerals Association Great Salt Lake Advisory Council Great Salt Lake Basin Integrated Plan Steering Committee Great Salt Lake Watershed Enhancement Trust (Advisory Committee) Kansas City Area Development Council Manufacturers Alliance Mid-America LGBT Chamber of Commerce Ontario Mining Association Pacific Water Quality Association Society of Women Engineers Solution Mining Research Institute Southern Mine Rescue Regional Association The Fertilizer Institute Utah Mining Association Utah Manufacturers Association Utah Department of Environmental Quality Water Quality Board Western Plant Health Association A number of local or regional chambers of commerce A number of local or state manufacturers associations
2-28	Membership associations	RT-CH-530a.1: Discussion of corporate positions related to government regulations or policy proposals that address environmental and social factors affecting the industry U.K.: <ul style="list-style-type: none"> Mining Association of the United Kingdom Salt Association International: <ul style="list-style-type: none"> European Salt Producers' Association Water Quality Association



GRI Disclosure Number / Descriptor	Location in Report and Notes	Related SASB Disclosure
Stakeholder Engagement		
2-29 Approach to stakeholder engagement	ESG Report: Our Company (Materiality Assessment and Stakeholder Engagement)	
2-30 Collective bargaining agreements	Annual Report on Form 10-K ESG Report: Our Workforce (Employee Culture)	EM-MM-310a.1: Percentage of active workforce employed under collective bargaining agreements
Material Topics		
3-1 Process to determine material topics	ESG Report: Our Company (Materiality Assessment and Stakeholder Engagement)	
3-2 List of material topics	Fiscal 2021 ESG Report : Materiality Matrix (Tier 1)	
Topic-Specific Disclosures		
GRI Standard 205: Anti-Corruption 2016—Material Topic: Anti-Corruption		
3-3 Management approach	ESG Report: Our Company (Sustainability Governance; Governing Policies) Code of Ethics and Business Conduct	EM-MM-510a.1: Description of the management system for prevention of corruption and bribery throughout the value chain
205-1 Operations assessed for risks related to corruption	ESG Report: Our Company (Governing Policies) Code of Ethics and Business Conduct	
205-2 Communication and training about anti-corruption policies and procedures	ESG Report: Our Company (Governing Policies)	
GRI Standard 303: Water and Effluents 2018—Material Topic: Waste and Hazardous Materials Management		
3-3 Management approach	ESG Report: Our Company (Sustainability Governance) and Our Environment (Environmental Stewardship)	
303-1 Interactions with water as a shared resource	ESG Report: Our Environment (Water)	
303-2 Management of water discharge-related impacts	ESG Report: Our Environment (Water)	
GRI Standard 305: Emissions 2016—Material Topic: Air Quality		
3-3 Management approach	ESG Report: Our Company (Sustainability Governance) and Our Environment (Environmental Stewardship; Greenhouse Gas Emissions; Air Quality)	

GRI Disclosure Number / Descriptor	Location in Report and Notes	Related SASB Disclosure
305-1 Direct (Scope 1) GHG emissions	ESG Report: Our Environment (Greenhouse Gas Emissions) We include carbon dioxide (CO ₂), methane (CH ₄) and nitrous oxide (N ₂ O) in our calculations. We do not generate nitrogen trifluoride (NF ₃), sulfur hexafluoride (SF ₆), hydrofluorocarbons (HFCs) or perfluorocarbons (PFCs) and therefore do not measure those gases. Scope 1 energy consumption: 1,229,678 MWh Scope 2 energy consumption: 259,516 MWh Total Scopes 1 + 2 energy consumption: 1,489,194 MWh Data assured by ERM CVS. CDP Climate Change 2023	EM-MM-110a.1/RT-CH-110a.1: Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations EM-MM-110a.2/RT-CH-110a.2: Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets
305-2 Energy indirect (Scope 2) GHG emissions	ESG Report: Our Environment (Greenhouse Gas Emissions)	
305-3 Other indirect (Scope 3) GHG emissions	ESG Report: Our Environment (Greenhouse Gas Emissions)	
305-4 GHG emissions intensity	ESG Report: Our Environment (Greenhouse Gas Emissions)	
GRI Standard 306: Waste 2020—Material Topic: Waste and Hazardous Waste Management		
3-3 Management approach	ESG Report: Our Company (Sustainability Governance) and Our Environment (Environmental Stewardship; Waste)	
306-1 Waste generation and significant waste-related impacts	ESG Report: Our Environment (Waste) Compass Minerals does not produce rock waste as part of our operations.	
306-2 Management of significant waste-related impacts	ESG Report: Our Environment (Waste)	EM-MM-150a.10: Description of waste and hazardous materials management policies and procedures for active and inactive operations
306-3 Waste generated	ESG Report: Our Environment (Waste)	EM-MM-150a.7: Total weight of hazardous waste generated
306-4 Waste diverted from disposal	ESG Report: Our Environment (Waste)	EM-MM-150a.8: Total weight of hazardous waste recycled
306-5 Waste directed to disposal	ESG Report: Our Environment (Waste)	



GRI Disclosure Number / Descriptor	Location in Report and Notes	Related SASB Disclosure
GRI Standard 401: Employment 2016—Material Topic: Workforce Recruitment and Retention		
3-3	Management approach ESG Report: Our Workforce (Employee Culture)	
401-1	New employee hires and employee turnover ESG Report: Our Workforce (Employee Culture)	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees ESG Report: Our Workforce (Employee Culture)	
GRI Standard 402: Labor/Management Relations 2016—Material Topic: Workforce Relations		
3-3	Management approach ESG Report: Our Workforce (Employee Culture)	
402-1	Minimum notice periods regarding operational changes ESG Report: Our Workforce (Employee Culture) Compass Minerals' collective bargaining agreement and labor agreement provisions regarding advance notice periods for changes that impact employees vary by contract and region. In the U.S., we adhere to Worker Adjustment and Retraining Notification Act (WARN) laws that require a 60-day notification of significant plant closings and mass layoffs. CBAs and labor agreements with employees in other geographies adhere to appropriate laws in those jurisdictions.	EM-MM-310a.2: (1) Number and (2) duration of strikes and lockouts
GRI Standard 403: Occupational Health and Safety 2018—Material Topic: Occupational Health and Safety		
3-3	Management approach ESG Report: Our Company (Sustainability Governance) and Our Workforce (Health and Safety)	
403-1	Occupational health and safety management system ESG Report: Our Workforce (Health and Safety)	
403-2	Hazard identification, risk assessment and incident investigation ESG Report: Our Workforce (Health and Safety)	RT-CH-320a.2: Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks
403-3	Occupational health services ESG Report: Our Workforce (Health and Safety)	
403-5	Worker training on occupational health and safety ESG Report: Our Workforce (Health and Safety)	
403-6	Promotion of worker health ESG Report: Our Workforce (Health and Safety; Employee Culture)	

GRI Disclosure Number / Descriptor	Location in Report and Notes	Related SASB Disclosure
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships ESG Report: Our Products (Product Quality; Responsible Supply Chain)	
403-8	Workers covered by an occupational health and safety management system ESG Report: Our Workforce (Health and Safety)	
403-9	Work-related injuries ESG Report: Our Workforce (Health and Safety)	EM-MM-320a.1: (1) All-incidence rate, (2) fatality rate, (3) near miss frequency rate (NMFR) and (4) average hours of health, safety, and emergency response training for (a) direct employees and (b) contract employees RT-CH-320a.1: (1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees
403-10	Work-related ill health (occupational disease) No cases in fiscal 2023. Data assured by ERM CVS.	
GRI Standard 404: Training and Education 2016—Material Topic: Workforce Recruitment and Retention		
3-3	Management approach ESG Report: Our Workforce (Employee Culture)	
404-1	Average hours of training per year per employee ESG Report: Our Company (Governing Policies; Cybersecurity) and Our Workforce (Health and Safety; Diversity, Belonging, Inclusion and Equity; Employee Culture) 11,110 total training hours completed by employees (5.6 hours/employee). Data assured by ERM CVS.	
GRI Standard 405: Diversity and Equal Opportunity 2016—Material Topic: Equal Compensation for Women and Men		
3-3	Management approach ESG Report: Our Company (Sustainability Governance) and Our Workforce (Diversity, Belonging, Inclusion and Equity)	
405-1	Diversity of governance bodies and employees ESG Report: Our Workforce (Diversity, Belonging, Inclusion and Equity)	
405-2	Ratio of basic salary and remuneration of women to men ESG Report: Our Workforce (Diversity, Belonging, Inclusion and Equity)	



GRI Disclosure Number / Descriptor	Location in Report and Notes	Related SASB Disclosure
GRI Standard 406: Non-Discrimination 2016—Material Topic: Incidents of Discrimination and Corrective Actions Taken		
3-3	Management approach	ESG Report: Our Company (Sustainability Governance) and Our Workforce (Employee Culture)
406-1	Incidents of discrimination and corrective actions taken	Compass Minerals considers this information confidential due to sensitivity of information.
GRI Standard 407: Freedom of Association and Collective Bargaining 2016—Material Topic: Workforce Relations		
3-3	Management approach	ESG Report: Our Company (Sustainability Governance; Governing Policies), Our Workforce (Employee Culture) and Our Products (Responsible Supply Chain)
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	ESG Report: Our Company (Human Rights) and Our Products (Responsible Supply Chain) Supplier Code of Conduct Human Rights Policy
GRI Standard 416: Customer Health and Safety 2016—Material Topics: Customer Health and Safety / Product Reliability		
3-3	Management approach	ESG Report: Our Products (Product Quality)
		RT-CH-410b.1: (1) Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment
416-2	Incidents of noncompliance concerning the health and safety impacts of products and services	ESG Report: Our Products (Product Quality)
GRI Standard 417: Marketing and Labeling 2016—Material Topic: Product Reliability		
3-3	Management approach	ESG Report: Our Products (Product Quality)
417-1	Requirements for product and service information and labeling	ESG Report: Our Products (Product Quality)
417-2	Incidents of noncompliance concerning product and service information and labeling	ESG Report: Our Products (Product Quality)

GRI Disclosure Number / Descriptor	Location in Report and Notes	Related SASB Disclosure
GRI Standard 418: Customer Privacy 2016—Material Topic: Data Privacy		
3-3	Management approach	ESG Report: Our Company (Sustainability Governance; Cybersecurity)
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Compass Minerals considers this information confidential due to sensitivity of information
Other Material Topics		
GRI Standard: N/A—Material Topic: Business Ethics and Transparency		
3-3	Management approach	ESG Report: Our Company (Governing Policies) Code of Ethics and Business Conduct
GRI Standard: N/A—Material Topic: Compliance with Environmental Laws and Regulations		
3-3	Management approach	ESG Report: Our Company (Sustainability Governance) and Our Environment (Environmental Stewardship; Water)
		EM-MM-140a.2 / RT-CH-140a.2: Number of incidents of non-compliance associated with water quality permits, standards and regulations
GRI Standard: N/A—Material Topic: Customer Service and Retention		
3-3	Management approach	ESG Report: Our Company (Sustainability Governance) and Our Products (Product Quality; Customer Experience)
GRI Standard: N/A—Material Topic: Environmental Remediation		
3-3	Management approach	Annual Report on Form 10-K ESG Report: Our Company (Sustainability Governance) and Our Environment
GRI Standard N/A—Material Topic: Management Competency		
3-3	Management approach	Annual Report on Form 10-K ESG Report: Our Company (Our Approach to ESG; Sustainability Governance)

I About Our Data

Data contained in this report labeled “fiscal 2023” covers the 12-month period beginning Oct. 1, 2022, and ending Sept. 30, 2023. Unless otherwise noted, data represents all locations: production and packaging facilities, company headquarters, innovation center, satellite offices, and storage and records management. Our data is inputted, consolidated and reported by various subject matter experts and systems across our company. Data is pulled according to specific parameters, and the data is reviewed for completeness and accuracy by the respective departments. Information and data comply with standards identified throughout the Fiscal 2023 ESG Report, including government regulatory bodies, ESG standards and frameworks, and Compass Minerals' basis of reporting. Our chief public affairs and sustainability officer is responsible for the company's sustainability reporting in collaboration with other members of our SLT.

We utilize country-specific Scopes 1 and 2 GHG emission factors, specifically from the U.S. Environmental Protection Agency's (EPA) “GHG Emission Factors Hub,” Canada's “National Inventory Report: Greenhouse Gas Sources and Sinks in Canada” and the U.K.'s “Government Conversion Factors for Company Reporting of Greenhouse Gas Emissions,” respectively. For Scope 3 Category 4 Upstream Transportation and Distribution GHG emission factors for North America, we utilize the EPA's “GHG Emission Factors Hub.” We utilize the latest published GHG emission factors available that would

be applicable for the duration of the respective reporting period (e.g., GHG emission factors published in April 2022 would be used for the fiscal 2023 period beginning Oct. 1, 2022, and ending Sept. 30, 2023).

Any dollar amounts listed within the report are in U.S. dollars, unless otherwise noted. There are inherent limitations to the accuracy of our reporting data. We recognize that these limitations will affect our data and continue to improve data integrity by strengthening our internal controls and revising data when appropriate.

We only include data in our ESG reports that is confirmed by the date the report is published. If incidents are reclassified or confirmed, or if significant data changes occur after publication of an ESG report or other inaccuracies are identified, data is updated and revised in the following year's report. Due to changes in methodology, some data in this report may not be comparable to data reported in prior years. The accuracy of environmental, safety and employee data may be lower than that of data obtained through our financial systems. We may round data and calculations. Data in this report is collected from third-party and internal sources. We have not independently verified any of the data from third-party sources. We report in this way, in line with industry practice, because these are the data we can directly manage and affect through operational improvements.

The information discussed in this report contains statements regarding future sustainability measures, targets and other goals. These goals are disclosed in the limited context of our ESG efforts and should not be understood to be statements of management's expectations or estimates of financial results or other guidance. We specifically caution investors not to apply these statements to other contexts. In addition, the inclusion of such information in this report is not an indication that the contents are necessarily material to investors or required to be disclosed in U.S. Securities and Exchange Commission (SEC) filings.

This report may contain forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. These statements are based on the company's current expectations and involve risks and uncertainties that could cause the company's actual results to differ materially. The differences could be caused by a number of factors including those factors identified in the “Risk Factors” and “Management's Discussion and Analysis of Financial Condition and Results of Operations” sections of the company's Annual and Quarterly Reports on Forms 10-K and 10-Q, as well as the company's other SEC filings. The company undertakes no obligation to update any forward-looking statements made in this report to reflect future events or developments, except as required by law.



9900 W. 109TH ST. SUITE 100
OVERLAND PARK, KS 66210

compassminerals.com
sustainability@compassminerals.com

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