

Fiscal 2024

# ESG Report

# Contents

LETTER FROM THE CEO	3
OUR COMPANY	4
About Compass Minerals	5
About This Report	7
Fiscal 2024 ESG Highlights	8
Our Approach to ESG	9
Sustainability Governance	10
Materiality Assessment and Stakeholder Engagement	11
Governing Policies	12
Cybersecurity	14
Human Rights	15
Public Policy	15

OUR WORKFORCE	16
Goals and Targets	17
Health and Safety	18
Employee Culture	22
OUR PRODUCTS	30
Goals and Targets	31
Salt	32
Plant Nutrition	33
Long-Term Fire Retardants	33
Product Quality	34
Responsible Supply Chain	35
Customer Experience	36

OUR COMMUNITIES	37
Cools and Torgets	20
Goals and Targets	
Community Engagement Strategy	
Compass Minerals Cares	
Earth Week	41
OUR ENVIRONMENT	42
Goals and Targets	43
Environmental Stewardship	44
Climate Change	45
Greenhouse Gas Emissions	46
Air Quality	47
Water	48
Waste	50
Biodiversity	51
GRI/SASB INDEX	53
ABOUT OUR DATA	59

**Compass Minerals** Fiscal 2024 ESG Report Workforce Products Communities **Environment** GRI/SASB Index Company

# Letter From the CEO

#### Dear Stakeholders,

In today's landscape of shifting policies and evolving societal expectations, it's both a reasonable and responsible business practice to continually assess the motivation and efficacy of our company's commitments and programs around environmental, social and governance (ESG) matters. In simpler terms, are we focused on the right things and are the reasons why they became a focus in the first place still relevant and impactful to our company?

I believe strongly that corporate sustainability efforts should be focused on addressing existing and future business needs through continuous improvement. Companies that fail to innovate, stagnate. By working to reduce greenhouse gas emissions, water consumption or waste through more efficient use of our energy, water and materials inputs, we reduce operating costs and help mitigate environmental risk. When we consciously focus on strengthening company culture by investing in employee development and working to create a sense of belonging for all employees, we foster ideation, commitment and loyalty. And through transparency with both internal and external stakeholders on our progress and challenges in these important areas, we enable accountability.

By the nature of our work, we also have a responsibility to manage the natural resources we depend on in a way that ensures the long-term viability of our business. A key example of this approach occurred in fiscal 2024 when our company entered into a historic Voluntary Agreement with the Utah Department of Natural Resources' Division of Forestry, Fire and State Lands. Within that binding agreement, we committed to significant water and land conservation measures benefiting the long-term health of the Great Salt Lake, in balance with sustainable production needs at our Ogden facility. You will find more information on this, along with many more updates and rich stories throughout the following pages.

As we enter the final fiscal year in our current goals and targets period, I am proud of the progress being made, but we still have work to do. We will continue to focus on improving around our stated ESG goals because it is important and impactful to our company culture and operational success. Concurrently, as we look ahead to the next phase in our sustainability journey, we will be finalizing a new ESG materiality assessment in fiscal 2025 to help inform where our efforts should be focused in the years to come. We look forward to providing more details around these plans in next year's report.

Our company is striving to build a better, more sustainable organization because doing so benefits all stakeholders. At Compass Minerals, our Core Values of Integrity, Respect, Collaboration, Value Creation and High Performance serve as the foundation of our efforts to provide a safe, inclusive and productive work environment. These principles focus our effort on realizing our full potential, exceeding our customers' expectations and ensuring the sustainable management of our operations. I want to thank our dedicated employees for operating safely and responsibly, in line with these values.

I hope you enjoy this year's report and, as always, we invite your feedback.

Sincerely,



Edward C. Dowling Jr. President and CEO March 18, 2025







3

Compass Minerals Fiscal 2024 ESG Report Company Workforce Products Communities Environment GRI/SASB Index



# 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.



About This Report Fiscal 2024 ESG Highlights Our Approach to ESG Sustainability Governance Materiality Assessment and Stakeholder Engagement

Governing Policies

Cybersecurity

Human Rights Public Policy

# ABOUT COMPASS MINERALS

For more than 175 years, Compass Minerals has been committed to providing high-quality, consistent and reliable products while staying flexible to adapt to changing market needs.

Our salt products play a critical role in keeping winter roadways safe and are used across a range of consumer, industrial, chemical and agricultural applications. Through our plant nutrition business, we offer solutions that enhance crop quality and yield, supporting sustainable agricultural practices. We operate 12 production and packaging facilities, along with several sales and support offices, employing nearly 1,900 people across the U.S., Canada and the U.K.



**Compass Minerals** 

Fiscal 2024 ESG Report



## **CEO Reaffirms Commitment to Our Core Values**

Compass Minerals is committed to doing business the right way, including by living our Core Values. We continuously seek new opportunities to focus on our Core Values of Integrity, Respect, Collaboration, Value Creation and High Performance.

Our president and CEO reaffirmed his commitment to our Core Values through a companywide town hall engaging employees in discussion about each Core Value.

Conversations were held on topics such as embracing the highest ethical standards and treating everyone with dignity, and our employees shared examples of behaviors that constitute living our values. Our Core Values serve as the foundation of our efforts to provide a safe, inclusive and productive work environment.



# Awards and Recognitions

## RECOGNIZED AS ONE OF AMERICA'S MOST RESPONSIBLE COMPANIES



For the fourth consecutive year, Newsweek recognized Compass Minerals as one of America's Most Responsible Companies. Newsweek partnered with global research firm Statista, which evaluated 2,000 of the largest public U.S. companies based on a comprehensive view of corporate responsibility across all three pillars of ESG.

# SELECTED AS MANUFACTURING PARTNER OF THE YEAR



Utah Manufacturers Association selected Compass Minerals as Manufacturing Partner of the Year, highlighting our contributions and dedication to supporting the manufacturing industry.

# PRESENTED WITH SAFETY AWARD



Compass Minerals was presented with the 2024 European Salt Producers' Association (EUsalt) Safety Award in recognition of our comprehensive rollout of resuscitation and defibrillator training across the U.K. site. The award was designed to recognize the commitment to workplace health and safety and promote innovation in safety practices within the salt sector.

# NAMED ONE OF AMERICA'S CLIMATE LEADERS



Compass Minerals was awarded a spot on USA TODAY's list of America's Climate Leaders. The 2024 list recognized 450 U.S.-based companies that have made strides in lowering their greenhouse gas (GHG) emissions from 2020 to 2022.

## 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

# FISCAL 2024 ESG HIGHLIGHTS

# **Our Workforce**

1.28

total recordable injury rate (TRIR) [1] represents a 16% reduction from previous three-fiscal-year average

40%

diversity<sup>[2]</sup> at the management level<sup>[3]</sup>

102%

total female-to-male pay ratio

# **Our Products**

90%

of Compass Minerals-branded consumer packaged products have ingredient labeling

83%

of Compass Minerals-branded consumer packaged products have packaging end-of-use instructions

~200

suppliers engaged on meeting Compass Minerals' ESG supplier scorecard metrics

# **Our Communities**

\$400,000+

donated to local nonprofit organizations

100%

of our operating sites participated in charitable giving and company-sponsored volunteer activities

100%

of our operating sites supported local economic development, workforce training and/or educational opportunities

# **Our Environment**

5%

reduction in total Scopes 1 and 2 GHG emissions compared to fiscal 2021 baseline

53%

reduction in freshwater withdrawal compared to fiscal 2021 baseline

18%

reduction in waste to landfill compared to fiscal 2021 baseline

- [1] 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.
- [2] Women, racial/ethnic minorities, people with disabilities and/or LGBTQ+.
- [3] Director-level management employee and above.

# **OUR APPROACH TO ESG**

At Compass Minerals, we understand the vital role of sustainable growth in our business. By responsibly transforming 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 anchored by four key pillars: safety, growth, transparency and stewardship. Together, these pillars form our sustainability compass, guiding our decisions and business practices throughout the 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.



#### **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.



#### **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.



#### **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 commitment to being a sustainable and responsible company begins with oversight of ESG matters at the highest level.

The board of directors (board) governs four standing committees: the Audit Committee, Compensation Committee, Environmental, Health, Safety and Sustainability (EHS&S) Committee and Nominating/ Corporate Governance Committee. The board also oversees the senior leadership team (SLT) to ensure we meet diverse stakeholder expectations, including growing sustainably, acting ethically and working to deliver on our full potential.

The EHS&S Committee, which includes our president and CEO, is responsible for oversight of management, policies and targets related to environmental, health, safety and sustainability matters. Throughout the reporting year, the committee discusses topics such as safety performance and opportunities for improvement, health and wellness initiatives, climate change, environmental stewardship and natural resource management. The Compensation Committee oversees human capital management throughout the company, including talent management and diversity, belonging, inclusion and equity (DBIE) policies and practices.

Our chief public affairs and sustainability officer serves on our SLT, reporting directly to our president and CEO, and provides regular updates to the board EHS&S Committee and full board as necessary.



# Fiscal 2025 ESG Goals and Targets

Our fiscal 2025 ESG goals and targets help us stay focused on our overall ESG strategy, which was informed by our most recent materiality assessment. Working toward these goals and targets allows us to track our progress as a company and keeps us accountable to our stakeholders. Our goals span across the critical focus areas of our workforce, our products, our communities and our environment and align with the four pillars of our sustainability compass. We leverage this report as an opportunity to communicate progress against our goals and targets. For more information on our 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 conduct formal materiality [1] assessments to identify priority ESG topics that inform our reporting, goals and strategy.

The material [1] topics featured in this report are based on a materiality assessment completed in fiscal 2021 with third-party facilitation. We engaged various internal and external stakeholders through anonymous surveys and interviews to determine these topics. Ultimately, our board and SLT incorporated the findings into the development of our ESG strategy, goals and targets. For more details on this materiality assessment, please refer to our Fiscal 2021 ESG Report.

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

At the end of fiscal 2024, we began the process of conducting a new materiality assessment to gather input and feedback from diverse stakeholders to refine our understanding of priority ESG topics. This assessment continued into fiscal 2025 and will enhance our ability to align our future sustainability strategy and reporting with our company's and stakeholders' evolving needs and expectations.

[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 dedicated to providing a safe and inclusive work environment. This commitment includes supporting our employees with professional development opportunities such as training and leadership programs, while also offering a competitive and comprehensive total rewards package.

#### **CUSTOMERS**

Our products aim to improve our customers' quality of life by helping to keep people safe, feed the world and enrich lives. From salt to plant nutrition, creating essential products for our customers remains a priority. We are also working to develop a long-term fire-retardant business.

# BUSINESS PARTNERS AND SUPPLIERS

We cultivate constructive relationships with our business partners throughout the value chain to enable responsible mining, manufacturing and innovation of products and delivery of those products to our customers. Our <a href="Supplier Code">Supplier Code of Conduct</a> guides our partners in adhering to our commitment to ethical business practices.

#### INVESTORS AND ANALYSTS

We strive to fulfill our commitments to shareholders and uphold transparency with investors and analysts by providing regular updates through quarterly earnings releases, investor presentations and conference calls.

#### **COMMUNITIES**

We are dedicated to promoting positive change in our communities. By engaging with community stakeholders, we learn about the needs of the community and can offer charitable funding or volunteer services, where applicable.

### **GOVERNMENTS**

We adhere to all applicable federal, state and local laws and regulations in the areas where we operate and conduct business as part of our commitment to corporate responsibility. We also participate in public policy discussions that may affect our business and encourage feedback from our stakeholders.

# **GOVERNING POLICIES**

Our Core Values are essential to our identity and shape our interactions with shareholders, customers, vendors, communities and colleagues.

Our <u>Code of Ethics and Business Conduct</u> (our Code) outlines our commitments to ethical behavior. It governs our decisions and actions, whether working in a mine, selling products or collaborating in our corporate offices. Included in our Code are our company's Core Values, which help shape our approach in all aspects of our business including in our workplace, marketplace and community.

Our legal compliance program includes anti-corruption and fair competition and is a key part of our commitment to ethical business practices. Employees across the organization are responsible for managing legal and regulatory compliance, audits and reporting obligations relevant to the jurisdictions in which we operate. Additionally, site leaders and key corporate partners work together to support site-level management aligned with our Core Values, including High Performance.



# Compliance

Compass Minerals is committed to upholding our Core Values, adhering to our Code and meeting all applicable legal requirements while enhancing the effectiveness of our compliance program throughout the organization.

- Leadership: Our compliance efforts are overseen by our board and SLT, including our chief legal and administrative officer and corporate secretary, who also serves as our chief compliance officer
- Standards, policies and controls: We foster cross-functional collaboration among departments to enhance compliance practices
- **Communication and education:** We provide targeted training that is relevant to our business and stakeholders
- **Risk assessment and monitoring:** Our internal audit function and enterprise risk management process support ongoing risk assessment and monitoring

- **Reporting and investigation:** We offer stakeholders resources and channels for reporting concerns
- **Enforcement of standards:** We promote adherence to our policies through investigation tracking and corrective actions
- Prompt response: We are committed to promptly responding to concerns raised

We have established a program to promote compliance across our organization through which our employees play a crucial role. Networked employees access ethics and legal compliance training through our online training platform, Compass Minerals University (CMU). Additionally, tailored live training sessions are offered for departments with unique circumstances. This training is a key component of our broader compliance program, which also includes communication on ethics and compliance topics via company channels, including our employee newsletter.

820

hours of compliance training completed by employees

# Anti-Corruption

Our Anti-corruption Policy is shared with employees, outlines our expectations and provides examples of actions that align with our policy. To support understanding and comprehension, we incorporate anti-corruption training into the onboarding process for networked employees, and relevant topics are included in companywide communications.

As part of our ongoing regulatory compliance and monitoring activities, we evaluate sites for corruption risk, and our third-party partners are subject to screening procedures. Compass Minerals' Supplier Code of Conduct also mandates that our suppliers fully comply with all applicable anti-corruption laws.

# Reporting Concerns

Compass Minerals is committed to fostering transparency across our operations. We offer various channels for employees and external stakeholders to report concerns regarding our business practices. Employees can communicate directly with their managers, human resources representatives and other Company Resources as outlined in our Code. They also have the option to confidentially raise concerns and seek guidance through Compass Quest, our dedicated email platform. Further, our independent third-party <a href="Ethics Hotline">Ethics Hotline</a> is available 24/7, allowing employees and external stakeholders to report issues via phone or online. Any stakeholder can anonymously express concerns, questions or issues to the hotline, subject to local laws.

In line with our legal and ethical responsibilities, we are committed to promptly and impartially investigating any reported or suspected violations of our Code, company policies or applicable laws. We strictly prohibit retaliation against anyone who, in good faith, reports activities or behaviors they reasonably believe to be unlawful, unethical or in violation of our policies.



# **CYBERSECURITY**

As digital transformation accelerates, the landscape of cybersecurity presents new and evolving challenges. Compass Minerals is committed to minimizing risks by safeguarding our systems and protecting sensitive business, partner and customer information.

To effectively manage our digital assets, we employ strategically focused cybersecurity processes with persistent execution and vigilance. The governance of our cybersecurity program is overseen by our board-level Audit Committee, with the program led by our vice president of information technology services. The SLT regularly updates the Audit Committee and the broader board on emerging cybersecurity risks and initiatives, fostering a culture of transparency and accountability.

We conduct ongoing risk assessments aligned with industry standards to identify vulnerabilities. Our comprehensive multilayered approach to mitigate and remediate day-to-day threats includes the following key elements:

- Secure architectural design and system configuration
- Assessment and remediation of cybersecurity events
- Proactive monitoring of networks and systems for suspicious activity
- Evolution of our information security governance program

Cybersecurity is an integral part of our overall enterprise risk management framework, which aligns our efforts with broader business goals and enhances our ability to safeguard our operations and reputation. Our information security policies follow best practices and comply with applicable laws and regulations. To continually evaluate and strengthen our defenses, we commission third-party cybersecurity service providers to conduct independent assessments and penetration tests. In addition, our company maintains a cybersecurity risk insurance policy.

We remain focused on enhancing our incident response program to meet new regulatory requirements for timely disclosure of material cybersecurity breaches and have updated our policies and procedures accordingly. In the event of a significant cybersecurity incident, we convene an incident response team and implement a review process with appropriate automation and governance for efficient mitigation.

Training and education are a cornerstone of our cybersecurity strategy. We offer annual employee training and promote ongoing awareness through internal communications and simulated phishing campaigns.



1,150

hours of cybersecurity training completed across the organization

Fiscal 2024 ESG Report

#### Company

# **HUMAN RIGHTS**

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

We are guided by the <u>Universal Declaration of Human Rights</u>, the <u>United Nations Global Compact</u> and the <u>Guiding Principles on Business and Human Rights</u>.

We are committed to complying 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 <u>Human Rights Policy</u> serves as the foundation of our expectations surrounding topics such as modern slavery and child labor, freedom of association, equal opportunity, compensation and benefits, workplace safety and security, community relationships and Indigenous Peoples.

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 seek to engage with suppliers, vendors and other business partners throughout our value chain who share our respect for human rights and conduct their business accordingly. Our Supplier Code of Conduct communicates our expectations for all suppliers, including zero tolerance for child and forced labor, respecting freedom of association, and promoting an inclusive workplace free from discrimination and harassment. 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.

# **PUBLIC POLICY**

Compass Minerals is dedicated to advancing public policy objectives that foster responsible and sustainable business practices.

We engage in discussions at local, regional and national levels on policies that impact our business, employees, stakeholders and the communities we serve. We advocate for policies that enhance safe and sustainable operations, promote responsible stewardship of natural resources, support productive mining and manufacturing practices, contribute to fair competition and provide regulatory certainty. Our advocacy efforts may also include support for political organizations or candidates, as allowed by law, which align with our business interests.

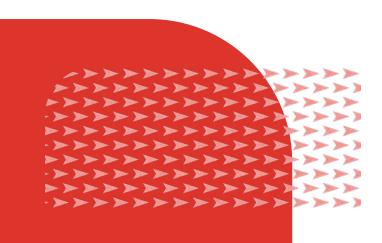
We take a collaborative approach to advocacy, actively participating in various associations and organizations to further public policy discussions, strengthen relationships and promote research and best management practices.

For a list of our association memberships, please refer to the GRI/SASB Index.



Compass Minerals Fiscal 2024 ESG Report Company Workforce Products Communities Environment GRI/SASB Index 16





# Our Workforce



Compass Minerals is dedicated to providing meaningful, engaging and challenging work for our employees, who are essential to the success and long-term value of our company. Our aim is to create a safe and inclusive work environment that emphasizes employee well-being, empowerment and career growth. We are building a strong and sustainable future for our company by investing in our workforce and organizational culture.

**Goals and Targets** 

Health and Safety

Employee Culture

Fiscal 2024 ESG Report

#### Workforce

#### 17

# 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

**Progress** 



#### **DIVERSITY AND INCLUSION**

Foster an inclusive workplace, while increasing

#### **Target**

#### Fiscal 2025: Achieve 10% annual reduction in total recordable injury rate (TRIR)[2] over previous threefiscal-year average

→ On track: TRIR of 1.28 represents a 16% reduction over previous three-fiscal-year average [3] of 1.52

**Progress** 

SDGs

#### Fiscal 2025: Maintain at least an 85% voluntary retention rate for employees

Target

→ On track: 88% voluntary retention rate for employees

- [1] Progress as of Sept. 30, 2024, unless otherwise indicated.
- [2] 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-fiscal-year average includes the nine-month period beginning Jan. 1, 2021, and ending Sept. 30, 2021, fiscal 2022 and fiscal 2023.
- Women, racial/ethnic minorities, people with disabilities and/or LGBTQ+.
- Director-level management employee and above.
- We define gender parity as a female-to-male pay gap of 2% or less at the consolidated company level.
- 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 at 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. Whether at a mine, production plant, laboratory or office, we must all work together to reduce and eliminate the risk to our employees and communities. We continue to make progress toward our ultimate goal of zero harm, including zero injuries to our employees and contractors and zero environmental incidents. We are proud to foster a workplace where communication is encouraged and strive to prevent, reduce and mitigate the frequency and severity of incidents.

Our fiscal 2025 safety target is to achieve a 10% annual reduction in TRIR compared to our previous three-fiscal-year average. We are on track toward that target as our TRIR of 1.28 during the reporting year represents a 16% reduction over previous three-fiscal-year average.

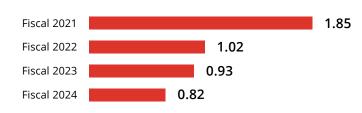
Oversight of health and safety at Compass Minerals is governed by the EHS&S Committee of the board. Our senior vice president of environment, health, safety and security is responsible for creating our safety strategies, implementing companywide programs, ensuring regulatory compliance and overseeing audits and reporting requirements.

Operating sites employ EHS&S professionals who manage risk mitigation and prevention at the site level. In addition, several operational sites utilize safety committees, including employees, management and union representatives when applicable.

Our EHS&S Commitment, which our CEO reaffirmed in January 2024, 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. Operational leadership is engaged in regular field walks and this hands-on approach has improved communication, knowledge, trust and accountability.

### **LOST TIME INJURY RATE**



0.82

# lost time injury rate (LTIR) [1] achieved in fiscal 2024

represents the best known in company history; our four-year trend of decreasing LTIR demonstrates a decline in the severity rate of incidents, which indicates progress toward our ultimate goal of zero harm

[1] 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.



## Safety is a Top Priority

One of our top priorities across the company is fostering a safe and healthy work environment for all employees. Compass Minerals engaged an external global security expert to conduct onsite physical security assessment walkthroughs at three sites and provide certain live security awareness and anti-workplace violence training. Our SLT also participated in a simulated emergency response tabletop exercise to test emergency response decisions and improve collective decision-making.

# Health and Safety Management System

Fiscal 2024 ESG Report

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.

In fiscal 2024, we continued to implement 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. The program is 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.



Following identification of underlying causes or factors, we communicate this information to site supervisors for education and implementation of mitigation measures and/or 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, identified common risks, 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, U.S. Mine Safety and Health Administration, Canadian Ministry of Labour and Ministry of Energy and Natural Resources and U.K. Health and Safety Executive.

Over the past year, Compass Minerals upgraded to a custom-built environmental, health and safety platform that is now standardized across all sites. This new system makes it easier to report and track incidents by providing a structured way to document events and quick access to key information. It also captures important details—such as states of mind, human errors, shift timing, mechanical failures and environmental or organizational factors—so we can take more targeted steps to prevent risks. With improved reporting tools that focus on leading indicators for business continuity, we are able to take a proactive approach to safety management. Since the platform upgrade, we have seen more near-miss reporting and a reduction in our lost time injury rate, which speaks to a strong safety culture where employees feel comfortable sharing insights to keep our workplace safe.

#### SAFETY PERFORMANCE [1]

	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
Recordable Injuries				
U.S.	35	9	11	16
Canada	14	16	13	8
U.K.	0	0	0	1
Total	49	<b>25</b> <sup>[2]</sup>	<b>24</b> <sup>[2]</sup>	<b>25</b> <sup>[2]</sup>
Total Recordable Injury Rate	(TRIR) [3]			
U.S.	3.14	0.83	0.99	1.47
Canada	2.03	2.32	1.77	1.22
U.K.	0.00	0.00	0.00	0.49
Total	2.45	<b>1.27</b> <sup>[2]</sup>	<b>1.17</b> <sup>[2]</sup>	<b>1.28</b> <sup>[2]</sup>
Lost Time Injury Rate (LTIR)	4]			
U.S.	2.42	0.83	0.72	1.01
Canada	1.45	1.60	1.50	0.76
U.K.	0.00	0.00	0.00	0.00
Total	1.85	1.02 [2]	0.93 [2]	0.82[2]
Fatalities				
U.S.	0	0	0	0
Canada	0	0	0	0
U.K.	0	0	0	0
Total	0	<b>0</b> <sup>[2]</sup>	<b>0</b> <sup>[2]</sup>	<b>0</b> <sup>[2]</sup>

- [1] Includes employees and contractors under the company's direct supervision.
- [2] Limited assurance of data provided by ERM CVS.
- [3] In fiscal 2023, we transitioned from reporting total case incident rate (TCIR) to TRIR. Data for fiscal 2021 and fiscal 2022 are reported as TCIR consistent with prior ESG reports. Data for fiscal 2023 and fiscal 2024 are 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.

We use environmental, health and safety software to manage and document compliance with our company's standards and regulations. By providing our teams with a unified approach and training, we improve our ability to analyze data and drive ongoing improvements. This effort is a key step toward building consistency and continuing to focus on safety across the organization.

#### **SAFESTART®**

We continue to partner with <u>SafeStart</u>®, using their behavior-based tools that complement 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. We completed the rollout of SafeStart at 100% of our operating sites last year, and in fiscal 2024 transitioned to focus on reinforcing SafeStart principles and embedding them further in our culture.

On-site SafeStart assessments were conducted at three sites to provide feedback on the workforce safety culture as well as identify additional opportunities where SafeStart tools can be strengthened. During the assessments, we observed demonstrated engagement and commitment from all leaders, proper scheduling and delivery of SafeStart training and integration of SafeStart concepts in employees' day-to-day processes. Opportunities include additional training to continue capabilities building, increase communication of SafeStart stories among team members and more fully integrate human factors in safety reporting. We plan to continue on-site SafeStart assessments at additional sites in the future.

40,000

hours of EHS&S training completed by employees

# **Health and Safety Initiatives**

#### FORMALIZING STANDARDS

In fiscal 2024, we launched seven competency standards related to health and safety, including standards on personal protective equipment, conveyor belts, hoist operations and forklifts. The creation of these standards leveraged the collective expertise of our on-site EHS&S professionals; this bottom-up approach ensured the information accurately reflected operational realities. This collaboration gave our internal EHS&S community a voice and allowed them to build their leadership skills.

Standards may require training for specific competencies. For example, the new hoist operator safety standard mandates minimum training for mine hoist operators, including new hire onboarding and annual refreshers. This training covers hoist and mine familiarization, hazard recognition, inspections and equipment use.

#### **RISK REGISTRIES**

At both our underground mining and surface facilities, we maintain risk registries to raise awareness and promote safety education. In fiscal 2024, we focused on communicating how the identification of facility-specific risks allows us to be proactive in mitigating and addressing potential and actual incidents. The risk registries serve as central documents capturing hazards and mitigation measures, as well as the hazards' likelihood and impact. Our forward-looking approach emphasizes leading indicators and taking appropriate action to increase health and safety in the workplace.





# **EMPLOYEE CULTURE**

We believe everyone has a voice and every voice matters. Employee input and collaboration create a vibrant organizational culture that supports achievement of our business performance objectives. By hiring, promoting and retaining talent from diverse backgrounds and experiences, we strengthen our company and enhance the perspectives that shape our work.

This year we focused on reinforcing our Core Values in shaping our organizational culture and workplace environment. As we look forward, our commitment to nurturing a positive and inclusive culture remains resolute, positioning us to continue attracting and retaining the talent that drives our company forward.

# Talent Attraction and Retention

Recruiting, developing, promoting and retaining talent are vital to our company's success and we are committed to merit-based selection of the most qualified individuals based on skillsets, experiences and competencies. We are proud to partner with organizations such as the Society of Women Engineers and Women in Mining, as well as trade associations and local chambers of commerce to broaden our recruitment efforts into diverse communities. Additionally, our strong community presence positions us as an employer of choice, enhancing our recruitment efforts and brand recognition in the area.

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 or any other characteristic protected by law.

In the past year, our voluntary turnover rate for employees was 12%, which is equivalent to an 88% voluntary retention rate—exceeding our fiscal 2025 target of 85%. To enhance retention, we focus on organizational health, promote a shared vision and provide robust career development opportunities. These efforts, combined with our strong community presence, reinforce our commitment to attracting and retaining top talent.

#### VOLUNTARY TURNOVER RATE

	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
U.S.				
Female	26%	20%	23%	21%
Male	14%	17%	15%	12%
Total	16%	17%	17%	13%
Canada				
Female	11%	9%	8%	13%
Male	7%	8%	7%	9%
Total	7%	8%	7%	10%
U.K.				
Female	11%	9%	23%	10%
Male	4%	12%	11%	13%
Total	5%	12%	12%	12%
Companywide	!			
Female	21%	16%	18%	18%
Male	10%	13%	11%	11%
Total	12%	13% [1]	<b>12%</b> <sup>[1]</sup>	12%[1]

#### [1] Limited assurance of data provided by ERM CVS.

#### **WORKFORCE BREAKDOWN** [2]





#### **TOTAL VOLUNTARY RETENTION RATE**



<sup>[2]</sup> Workforce demographic data as of Sept. 30, 2024. Excludes contractors, temporary workers, interns and apprentices.

# Workforce Training and Development

We remain committed to enhancing career development opportunities for our employees and encourage regular conversations between employees and managers to discuss expectations, feedback and growth opportunities. These discussions foster organizational alignment, clarify performance expectations and build the trust necessary for constructive managerial relationships. This process helps identify potential career advancement paths, including special project assignments, cross-training and professional certifications.

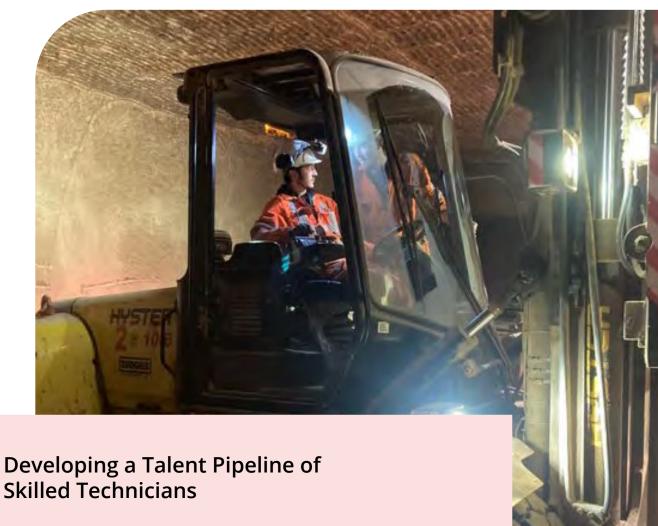
Our company provides access to over 500 learning modules on our virtual platform, CMU, where employees can complete mandatory and optional training on topics such as strategic thinking and emotional intelligence. CMU also offers professional certifications, including Six Sigma and Project Management Professional, at no cost to employees. During this fiscal year, employees completed 880 hours of professional development training on the CMU platform, which is incremental to the hours completed for compliance training offered on the same platform.

Other professional development opportunities resulted in an additional 2,820 training hours. Employees were sponsored by the company to receive professional training and certifications in key areas such as sustainability, leadership development, environmental stewardship, occupational safety and food safety. These initiatives not only enhanced employees' technical expertise but also provided them with critical skills to drive organizational growth and innovation. By investing in their development, we empowered employees to take on greater responsibilities, contribute more effectively to cross-functional teams and lead projects that align with our long-term strategic goals.

Frontline Supervisor Training was offered to Ogden,
Utah, employees through a partnership with the Utah
Manufacturers Association. This multiday program focuses
on essential leadership skills including leadership styles,
effective teams, verbal and non-verbal communication,
credibility and trust, emotional intelligence and difficult
conversations. Nearly 30 supervisors, planners, schedulers
and coordinators completed the program. An advanced
version, or Level 2 program, will be offered in the future and
go into further detail on leadership topics.

Compass Minerals is a corporate sponsor of Central Exchange, a Kansas City-based organization dedicated to empowering and connecting women. Employees participated in Central Exchange's year-long Emerging Leaders development program designed to help participants refine professional skills, prepare for additional responsibilities and build a sustainable professional network. Participants attend classes, read case studies and present a capstone project. In addition, employees attended the 2024 Central Exchange Midwest Leadership Summit, which brought together nearly 1,000 attendees from a range of industries. Offered in-person and virtually, summit thought-leaders, speakers and guests explored an individual's role in driving and shaping their leadership style and confidence within the workplace.

At the end of fiscal 2024, we began laying the groundwork for an in-house leadership development program aimed at supervisors and people managers across all sites. We started collaborating with key stakeholders to design a program that aligns with the strategic goals of the business. Participants will be expected to apply their learnings through assignments linked to their individual development plans, supporting continuous growth. The rollout of this program is scheduled to begin in fiscal 2025.



Compass Minerals' U.K. business offers a four-year apprentice program to support the development for an apprentice to become a multiskilled engineering technician. Over four years, apprentices engage in hands-on tasks that build their confidence and competence within the engineering department. Upon successful completion of all stages of the program, apprentices will be recognized as competent as a multiskilled engineering technician at our Winsford, Cheshire, mine, and subject to a permanent

position being available, will be offered a position in the engineering department.

Fiscal 2024 ESG Report



# The Power of Allyship

Our employees around the world celebrated International Allyship Day on Aug. 8, where we discussed allyship in relation to creating an inclusive workplace. Allyship involves supporting and advocating for those who face barriers due to their identity, beliefs or appearance. This celebration was a reminder of our collective responsibility toward inclusion. Allies play a valuable role in promoting understanding, respect and intervention against discrimination, and help create an environment where everyone feels valued and safe to share their unique perspectives. We encourage our employees to become influential allies and further educate themselves, advocate for others, call out inappropriate behavior, accept others as they are and support the creation of equal opportunities.

# Employee Engagement

In addition to focusing on professional development, we recognize the importance of an engaged workforce and provide opportunities to participate in our employee resource groups (ERGs), Innovation Tournament, community events and company-sponsored volunteer activities. Our sites also host activities such as milestone celebrations and holiday dinners to show appreciation and support for our employees.

# **Employee Belonging**

Our approach to talent management is guided by our chief legal and administrative officer and corporate secretary, who provides regular updates to the Compensation Committee of our board. We are committed to abiding by the law in all jurisdictions in which we operate.

Throughout the fiscal year, our human resources team focused on implementing our companywide DBIE approach, which is built on three foundational areas:

- Raising awareness and educating our workforce on DBIE concepts and their benefits
- Actively engaging employees to foster a diverse, inclusive and equitable workplace where everyone feels they belong
- Enhancing our impact on DBIE through inclusive policies, programs, enrichment activities and community service initiatives

Our SLT set the tone by inviting an expert trainer on DBIE to provide a half-day workshop on unconscious bias and inclusion. The training was customized for Compass Minerals and included real-world examples of acts based on unconscious and conscious biases such as micro-inequities and micro-aggressions, tools for addressing unconscious bias and ways to be an ally. The company began rolling out this program across our sites in fiscal 2025.

We advanced several initiatives to support our DBIE efforts, including leadership development programs, conferences and community service. In fiscal 2024, we provided more than 750 hours of training on various DBIE topics, such as women's empowerment, racial equity, inclusive leadership and allyship. These training sessions were designed to foster a more inclusive workplace culture and promote diverse perspectives across all levels of the organization. We continued to support our six ERGs and expanded our recruitment efforts by tapping into diverse talent pools through partnerships and programs.

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

	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
White	69%	65%	70%	75%
Black	8%	8%	12%	13%
Asian	2%	2%	2%	2%
Hispanic	7%	7%	6%	8%
Other [2]	2%	1%	2%	2%
Undisclosed	12%	17%	8%	0%

#### **WORKFORCE GENDER DIVERSITY**

	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
U.S.				
Female	17%	15%	15%	14%
Male	83%	85%	85%	86%
Canada				
Female	9%	10%	11%	11%
Male	91%	90%	89%	89%
U.K.				
Female	12%	12%	11%	11%
Male	88%	88%	89%	89%
Total				
Female	13%	13% [3]	13% [3]	13% [3]
Male	87%	87%	87%	87%

- [1] 25% of the U.S. workforce is racially or ethnically diverse as of Sept. 30, 2024. Limited assurance of this total was provided by ERM CVS.
- [2] Represents Native American or Alaska Native, Native Hawaiian or other Pacific Islander, or two or more races.
- [3] Limited assurance of data provided by ERM CVS.

#### **WORKFORCE AGE DIVERSITY**

	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
U.S.				'
Age < 30	11%	13%	14%	14%
Age 30-50	55%	53%	55%	56%
Age > 50	34%	34%	31%	30%
Canada				
Age < 30	8%	9%	8%	6%
Age 30-50	50%	52%	55%	54%
Age > 50	42%	39%	37%	40%
U.K.	'			'
Age < 30	20%	19%	19%	17%
Age 30-50	45%	47%	49%	51%
Age > 50	35%	34%	32%	32%
Total				
Age < 30	11%	12%	12%	11%
Age 30-50	52%	52%	54%	55%
Age > 50	37%	36%	34%	34%

# Employee Resource Groups

Compass Minerals is dedicated to creating a work environment where employees feel valued, represented and encouraged. Our ERGs, which are each accessible to all employees, offer opportunities for mentoring, development and engagement while also driving business results. Our six ERGs are Advanced Career, Asian Employees and Allies, Black Employees and Allies Resource Group (BEARG), Compass Pride (LGBTQ+ and allies), Emerging Leaders, and Women and Allies. Each ERG is sponsored by a member of the SLT.

This year, BEARG took part in Juneteenth celebrations across the U.S. Members from Overland Park, Kansas, participated in the 13th Annual Juneteenth Heritage Festival in Kansas City, Missouri, while BEARG members in Cote Blanche attended the Louisiana Soul Food Fest. Additionally, ERG members distributed Juneteenth bracelets at U.S. sites to promote awareness and unity, and in Overland Park, members handed

out information cards and cupcakes to rally support for local Black-owned businesses. Through these initiatives, BEARG demonstrated its commitment to celebrating and uplifting the Black community.

Employees across the company celebrated International Women's Day to honor women's achievements and reinforce our commitment to an inclusive workplace. The Women and Allies ERG conducted virtual small group listening sessions with members of our SLT as a focal point of this event. These sessions gave ERG members a valuable platform to share their insights, experiences and perspectives.

Our ERGs continue to promote dialogue and inclusivity within Compass Minerals and within the community. Our Advanced Career ERG volunteered with Veterans Community Project to provide ground maintenance for a village of tiny homes that helps homeless veterans transition to permanent housing. Meanwhile, our Emerging Leaders ERG organized and sorted donations to create welcome packets for families in need at Children's Mercy Hospital.



26



## **Celebrating Diversity with Compass Pride**

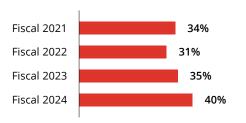
We proudly support the LGBTQ+ community—especially our employees—year-round, affirming everyone deserves equality and respect. To promote inclusivity at Compass Minerals, our Compass Pride ERG participated in numerous activities this year to enhance the visibility of the LGBTQ+ community and promote equality. They organized a panel discussion featuring community members, which was attended by our SLT. Compass Pride members participated in the 36th annual AIDS Walk Kansas City, raising funds for crucial medical care and awareness about HIV and AIDS. In addition, Compass Pride partnered with Sporting Kansas City and marched in the KC PrideFest parade, spreading messages of love and support.

Compass Pride also partnered with Habitat for Humanity of Kansas City to support Pride Build, an initiative aimed at establishing an inclusive community where everyone can access fair housing. In August, the city of Ogden celebrated its 10th Annual Pride Festival, demonstrating that support for the LGBTQ+ community extends beyond Pride Month. Members of Compass Pride, along with their families, volunteered at our company-sponsored booth, where they shared messages of acceptance and information about Compass Minerals. Additionally, Cote Blanche sponsored Pride Acadiana held in June in Lafayette, Louisiana.

# Management Diversity

Compass Minerals set targets to achieve 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, 25% of our board and 40% of our management-level employees were diverse. We reaffirm our dedication to being an employer of choice for diverse talent by actively exploring and implementing strategies to improve our talent acquisition processes.

#### TOTAL MANAGEMENT DIVERSITY



#### MANAGEMENT DIVERSITY<sup>[2][3]</sup>

	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
Female	30%	27%	25%	25%
Racial/Ethnic Minority	8%	7%	9%	10%
LGBTQ+	_	_	6%	8%
People with Disabilities	_	_	_	2%
Total Diversity	34%	<b>31%</b> <sup>[4]</sup>	<b>35%</b> <sup>[4]</sup>	40%[4]

#### **BOARD DEMOGRAPHIC DIVERSITY** [3]

	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
Female	25%	30%	30%	25%
Racial/Ethnic Minority	13%	20%	10%	13%
Total Diversity	38%	40% [4]	<b>30%</b> [4]	<b>25%</b> [4]

#### **BOARD AGE DIVERSITY** [3]

	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
Age ≤ 55	13%	30%	40%	50%
Age 56-62	38%	40%	30%	13%
Age 63-69	25%	30%	30%	37%
Age ≥ 70	25%	0%	0%	0%

- [1] Women, racial/ethnic minorities, people with disabilities and/or LGBTQ+.
- [2] Director-level management employees and above.
- [3] As of Sept. 30, 2024.
- [4] Limited assurance of data provided by ERM CVS.

Fiscal 2024 ESG Report

# Female-to-Male Pay Ratio

We are dedicated to providing equal opportunities and pay for all of our employees, regardless of gender. We regularly perform pay equity audits to ensure equity across the company, and our pay practices comply with applicable laws and regulations. We examine both internal and market data and have made significant progress toward centralizing compensation practices to ensure greater consistency in pay throughout the organization. We are committed to achieving our fiscal 2025 target to maintain gender pay parity [1] and have achieved a female-to-male pay ratio [2] exceeding 100% at the consolidated company level for the past four consecutive years.

#### FEMALE-TO-MALE PAY RATIO [2]

	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
U.S.	108%	107%	107%	108%
Canada	82%	84%	86%	85%
U.K.	81%	80%	81%	84%
Total	102%	101%	101%	102%

<sup>[1]</sup> We define gender parity as a female-to-male pay gap of 2% or less at the consolidated company level.



<sup>[2]</sup> Ratio compares average female to average male salary.

# Comprehensive Total Rewards

Understanding that competitive compensation is essential for fostering employee engagement and attracting and retaining top talent, Compass Minerals provides a comprehensive total rewards package as part of our employee value proposition. We use a pay-for-performance approach to inspire employees and promote accountability toward our business objectives, including sustainability goals. To implement this philosophy, we provide incentive-based compensation for eligible employees across all levels of the organization.

We continually evaluate our total rewards strategy to recognize our employees' contributions and maintain competitiveness in the market. Our incentive compensation programs are designed to:

- Offer employees a compelling and market competitive pay structure that balances incentive-based compensation with fixed salary
- Foster a pay-for-performance culture that encourages employees to achieve outstanding results
- Drive results through accountability, teamwork and collaboration

- Utilize a framework that is simple to understand, allows for growth, attracts the talent necessary for our success and aligns with measurable benchmarks relevant to our business
- Align with our long-term business strategy, focus on resource efficiency, motivate participants to tackle challenges and encourage continuous improvement in the everevolving markets and environments where we operate

#### **BENEFITS**

Full-time employees have access to a wide range of benefits designed to support their health and well-being. These benefits include health insurance, company-matching contributions to retirement savings plans, life insurance, paid vacation time, paid sick leave, tuition reimbursement and wellness programs. Our employee assistance program includes counseling, crisis support, and legal and financial advice services. Additionally, employees may be eligible for further benefits based on their employment status and location, such as dental and vision insurance, paid parental leave, adoption assistance and flexible spending accounts for medical and dependent care.

We employ a multichannel communication strategy to keep employees informed and empower them to maximize their benefits. We regularly share updates through email, company intranet, digital signage at the sites, mailed information and webinars hosted by benefit providers.



# **Unleashing Creativity at the Innovation Tournament**

The Innovation Tournament, sponsored by our Emerging Leaders ERG, provided an exciting platform for employees to tackle challenges and drive meaningful change while competing for companywide recognition and prizes. This year's tournament featured a new format that focused on addressing specific problem statements submitted by leaders throughout the organization. These statements outlined various challenges that presented opportunities for enhancing efficiency, improving operations and generating cost savings. Cross-functional teams were formed to build an innovation model, including key performance indicators, a business proposal and an implementation plan. Finalists presented their results to the SLT. The Innovation Tournament engaged employees in driving sustainability initiatives, showcasing the power of collective creativity in solving organizational challenges.



# Labor/Management Relations

Compass Minerals employs salaried and hourly staff, with approximately 50% of our workforce covered by CBAs in fiscal 2024. Regardless of union representation, we foster a culture that aligns with our Core Values for all employees.

Our Human Rights Policy and our Code express our commitment to freedom of association and collective bargaining. We recognize that building strong relationships with the unions representing our employees is vital to our success. Our CBA-represented employees actively contribute to our safety compliance and performance committees. Collaborating effectively with our labor unions is essential for establishing long-term business relationships beyond compliance. This approach focuses on addressing company and union concerns in a constructive, facilitative and proactive manner.

As of Sept. 30, 2024, we had 12 active CBAs: six set to expire in fiscal 2025, four in fiscal 2026 and two in fiscal 2027. None of our sites experienced strikes or lockouts in fiscal 2024.

Compass Minerals Fiscal 2024 ESG Report Company Workforce Products Communities Environment GRI/SASB Index 30



# Our Products



We mine, manufacture and market products that reflect our Core Purpose. Our deicing salt reduces road hazards during winter weather, promoting the safety of travelers and the smooth flow of commerce. Our plant nutrition products boost agricultural productivity and contribute to food security. Additionally, we are working to develop a long-term fire-retardant business. Our products enrich lives, every day.

Goals and Targets Salt Plant Nutrition Long-Term Fire Retardants Product Quality Responsible Supply Chain Customer Experience

# GOALS AND TARGETS<sup>[1]</sup>



### **CUSTOMER TRANSPARENCY**

Ensure customers have transparency on critical information for Compass Mineralsbranded products



## **RESPONSIBLE SUPPLY CHAIN**

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

SDGs

#### Target

#### Fiscal 2025: 100% of Compass Mineralsbranded consumer packaged products will have ingredient labeling and packaging end-of-

**Progress** 

**→ On track:** 90% of Compass Mineralsbranded consumer packaged products have ingredient labeling and 83% have packaging end-of-use instructions



Fiscal 2025: Engage suppliers comprising 80% of addressable [2] spend on meeting Compass Minerals ESG supplier

scorecard metrics

## **Progress** → On track:

Cumulatively engaged suppliers comprising 70% 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

#### • Focused attention:

22% increase in addressable supplier spend with diverseowned, veteran-owned or small business enterprises compared to a revised fiscal 2021 baseline [4]; we expect progress on this target to regress in fiscal 2025 because certain contracts with diverse suppliers ended in fiscal 2024 and because of an enterprisewide effort to reduce overall spend

### Progress Toward Targets Legend

use instructions

- **Focused attention:** We are actively working to meet the target.
- → On track: We are currently meeting or on track to meet the target.
- [1] Progress as of Sept. 30, 2024, unless otherwise indicated.
- [2] Excludes costs related to logistics, government fees, certifications, solesource items or services, business travel, entertainment or any spend where competitive sourcing is not feasible.
- Women, racial/ethnic minorities, people with disabilities and/or LGBTQ+.
- [4] Fiscal 2021 baseline has been revised to reflect updated supplier information with regard to diverse or non-diverse status.



# **SALT**

Compass Minerals is a leading producer of sodium chloride, or common salt, in North America and the U.K., boasting extensive high-grade salt deposits.

We maximize the value of our resources by employing advanced mining techniques and streamlined production processes. Among our 12 production and packaging facilities, our Goderich, Ontario, mine is notable as the world's largest operating underground salt mine, while our Winsford rock salt mine holds the distinction of being the largest, oldest and only dedicated salt mine in the U.K.

We provide bulk and a variety of packaged salt products designed to prevent ice formation and facilitate ice melting, ensuring safe roadways, driveways and sidewalks during winter. Our Safe Step® deicing product lines for home use adhere to the <u>Safer Choice Standard</u>, a distinction awarded by the U.S. Environmental Protection Agency (EPA) that recognizes products prioritizing consumer health and environmental safety.

We offer a range of culinary salts, including iodized table salt, kosher salt and pickling salt. Additionally, we produce salt and mineral products that support the nutritional needs of livestock.

Our diverse array of salt products includes water softening products and pool salt. Further, our salt is instrumental in the production of various chemical products, serving as critical inputs for industries such as textiles and petroleum.

Our products are used to manufacture plastics, glass, detergents, disinfectants and rubber, while also facilitating environmentally sustainable wastewater treatment in communities.

We are proud to be the largest producer of magnesium chloride in the U.S., harvested from the Great Salt Lake at our Ogden facility. This versatile compound serves as both a crucial additive and an effective standalone deicer. In agriculture, magnesium chloride acts as an early-stage plant nutrient, enhancing the quality and yield of crops like wheat, corn and sorghum. Moreover, liquid magnesium chloride is employed as a dedusting and stabilizing agent for gravel roads, reducing maintenance needs and improving safety.

In fiscal 2024, we introduced DustGard® magnesium chloride for organic production, an Organic Materials Review Institute (OMRI) Listed® product, designed specifically to serve as a dust suppression solution for organic production. Compliant with U.S. Department of Agriculture National Organic Program regulations, this new product is suitable for certified organic farming, food processing and handling. Compass Minerals is committed to providing a reliable solution that supports organic production systems.



Fiscal 2024 ESG Report





# PLANT NUTRITION

Our plant nutrition products are designed to enhance yields and maintain consistent crop quality, delivering higher performance for growers while promoting sustainable agriculture.

Our Protassium+® premium sulfate of potash (SOP) fertilizer provides a rich source of potassium and sulfate sulfur with minimal chloride and salt content. The combination of these dual nutrients helps manage water loss and enhances drought tolerance, making it especially beneficial for high-value crops such as tree nuts, citrus, strawberries, avocados, lettuce and grapes.

Our Ogden facility stands as the largest SOP production site in the Western Hemisphere. It is one of only four globally that uses a solar evaporation process to produce SOP from naturally occurring brine. In addition to SOP, we extract salt and magnesium chloride from pond-based feedstock at our Great Salt Lake facility. Protassium+ premium SOP is available in an organic-listed form that meets the requirements for organic use under the U.S. National Organic Program. It is certified by OMRI and the California Department of Food and Agriculture, and it holds Ecocert approval for use in organic agriculture in accordance with Canadian Organic Standards.



# LONG-TERM FIRE RETARDANTS

Fortress is a fire-retardant company focused on reinventing wildfire application technologies that minimize toxicity and environmental impacts while prioritizing safety and efficacy.

Fortress is working to develop a comprehensive suite of long-term fire-retardant solutions inclusive of aerial, ground and structural formulations, purpose-built for the unique demands of each setting.

# **PRODUCT QUALITY**

Maintaining product quality is central to our customer commitment to delivering where and when it matters. The foundation of high-quality products begins with sourcing high-quality raw materials. We conduct routine testing of finished products and strive to meet or exceed customer expectations.

# **Customer Transparency**

Our human food and animal feed products are subject to laws such as Canada's Safe Food for Canadians Act, Food and Drugs Act, Feeds Act and related rules and the United States' Food, Drug, and Cosmetic Act (as amended by the Food Safety Modernization Act) and related rules. Our food production is also subject to audits against the BRCGS: Global Food Safety Standard, a third-party audit certification that aligns with the Global Food Safety Initiative guidelines for food-grade products.

In addition, two of our animal feed manufacturing sites carry FSC 36 Safe Feed/Safe Food certification. Our water care products are certified to NSF/ANSI/CAN Standard 60 and our pool salt is certified to NSF/ANSI/CAN Standard 50.

Our commitment to compliance includes adhering to registration and labeling requirements set by the U.S. Food and Drug Administration, the U.S. Department of Agriculture and the Canadian Food Inspection Agency, as well as the U.S. Federal Trade Commission's Truth in Advertising and Marketing

regulations. We verify that labels are approved before products enter the market and, upon customer request, provide comprehensive documentation, including required labels and information on proper handling, storage and safety precautions.

Our company tracks and monitors incidents related to noncompliance with labeling regulations and voluntary codes concerning our products. We are dedicated to transparency, adherence to regulations and consumer trust. If incidents of noncompliance regarding labeling or guaranteed analysis are reported, we investigate thoroughly. Where appropriate, we collaborate with customers and relevant agencies to resolve any claims, demonstrating our commitment to accountability and product integrity. Through this fiscal year, we received no labeling claims resulting in government-imposed penalties exceeding \$5,000.

We are on track to meet our fiscal 2025 target of having 100% of Compass Minerals-branded consumer packaged products with ingredient labeling and packaging end-of-use instructions. Currently 90% of Compass Minerals-branded consumer packaged products feature ingredient labeling and 83% include packaging end-of-use instructions.

We continued our partnership with How2Recycle® to implement a consistent and transparent labeling program that provides clear end-of-use product instructions on our consumer packaged products. This strategic initiative highlights our commitment to sustainability by effectively communicating end-of-use instructions that contribute to a more environmentally conscious product life cycle.

90%

of Compass Minerals-branded consumer packaged products feature ingredient labeling and 83% include packaging end-of-use instructions



# 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.

Part of being a sustainable business is building and maintaining a responsible and resilient supply chain. At Compass Minerals, we uphold relationships with thousands of suppliers of different sizes. As with our internal business practices, we hold all suppliers to a high standard of ethical operations.

We require our suppliers to abide by our Supplier Code of Conduct, which describes our expectations on topics such as sustainability, integrity, safety, diversity and general compliance with all applicable laws, regulations and rules.

We monitor our suppliers for alignment with standards outlined in our Supplier Code of Conduct. Our sanctions screening procedure helps us to avoid doing business with parties included in sanction programs, including the Office of Foreign Assets Control lists. This procedure includes screening our vendors and suppliers outside the U.S. and Canada. As part of our program, we partner with a third-party procurement intelligence and analytics provider to assess critical suppliers on risk and compliance parameters.

In addition to our Supplier Code of Conduct, we have internal supply chain policies that guide our everyday procurement practices. Compass Minerals routinely reviews our policies and standards to keep our practices current.

Our fiscal 2025 responsible supply chain target involves engaging our suppliers comprising 80% of addressable spend through an ESG supplier scorecard survey, which includes questions regarding pertinent ESG topics such as GHG emissions, freshwater management, human rights, diversity and inclusion, community engagement and ethics. Last fiscal year, we distributed the first round of surveys to raw materials and packaging suppliers, which represent about 20% of our addressable spend. This fiscal year, our second round of ESG supplier scorecard survey distribution was to nearly 200 equipment, consumables and maintenance, repair and operations suppliers that comprise approximately 50% of addressable spend, bringing our cumulative engagement with suppliers totaling approximately 70% of addressable spend. We are making progress toward meeting this target by fiscal 2025.



# **Finds New Life** at Local Schools

Compass Minerals donated used industrial laboratory equipment including bioreactors, mixing tanks and hot plates to local Kansas high schools and universities. Our donations give the equipment a longer life cycle and will contribute to science, technology, engineering and math (STEM) education, research and training for local students by providing them with access to professional laboratory equipment they might not have otherwise had.

# Supplier Diversity

Incorporating diverse suppliers into our supply chain remains a priority for Compass Minerals. We continually seek pathways to increase supplier diversity and progress toward our fiscal 2025 target of increasing addressable spend with diverse-owned, veteran-owned or small business enterprises by 10% compared to our fiscal 2021 baseline.

Our addressable supplier spend with diverse-owned, veteranowned or small business enterprises increased by 22% in fiscal 2024 compared to a revised fiscal 2021 baseline [1]. We expect progress on this target to regress in fiscal 2025 because certain contracts with diverse suppliers ended in fiscal 2024 and because of an enterprisewide effort to reduce overall spend.

[1] Fiscal 2021 baseline has been revised to reflect updated supplier information with regard to diverse or non-diverse status.

We continue to leverage our enhanced procurement intelligence platform for supplier discovery, which provides a streamlined search functionality to help identify and evaluate diverse-owned, veteran-owned and small business enterprises. This improved automation along with the availability of detailed profiles reduces the manual effort required for supplier discovery, while enhancing our ability to make data-driven decisions.

Our procurement process invites qualified vendors to participate and submit bids in the request for proposal process. The procurement intelligence platform provides us with enhanced visibility to identify diverse-owned, veteran owned and small business enterprises to participate in future bid events.

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



Complex supply chains require structure and resilience to withstand disruptions. We understand business adaptability and continuity go hand in hand with supply chain resilience. Developing and keeping close relationships with our suppliers allows us to understand, prevent and mitigate risks. Where necessary, we identify alternative vendors to remain flexible amongst global supply chain challenges.



# **CUSTOMER EXPERIENCE**

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

During the past fiscal year, we cross-trained our customer experience team members to better serve customers across segments and preserve high-level business continuity based on the seasonality of the business. In addition, the team continues to leverage technology and is in the process of implementing a new bid and quotation platform that will create efficiency and improve order visibility.

We maintain a web-based portal for our consumer, industrial and plant nutrition customers which allows for order entry and visibility of existing orders. Since the introduction of order entry capabilities, over 335 customers have registered on our web portal accounting for over 18,000 total orders. Based on feedback from previous customer surveys, we plan to expand access to our web-based portal to customers in other business segments.



Compass Minerals Fiscal 2024 ESG Report Company Workforce Products Communities Environment GRI/SASB Index 37



# Our Communities



At Compass Minerals, we believe in building strong ties with the communities where we work and live. We encourage our employees to actively participate in community engagement initiatives, including volunteer opportunities, charitable contributions and leadership roles in local organizations. By volunteering and aligning our philanthropic efforts with our Core Purpose, we strive to make sure that our presence positively impacts those around us.

Goals and Targets

Community Engagement Strategy

Compass Minerals Cares

Earth Week

# GOALS AND TARGETS[1]



#### **COMMUNITY ENGAGEMENT**

Drive positive community change through active engagement and support

#### Target

#### **Progress**







Fiscal 2025: 100% of our sites will actively engage in the community in or around which we operate through charitable giving and companysponsored volunteer activities

→ On track: 100% of our production and packaging sites, as well as our company headquarters, engaged in charitable giving and company-sponsored volunteer activities





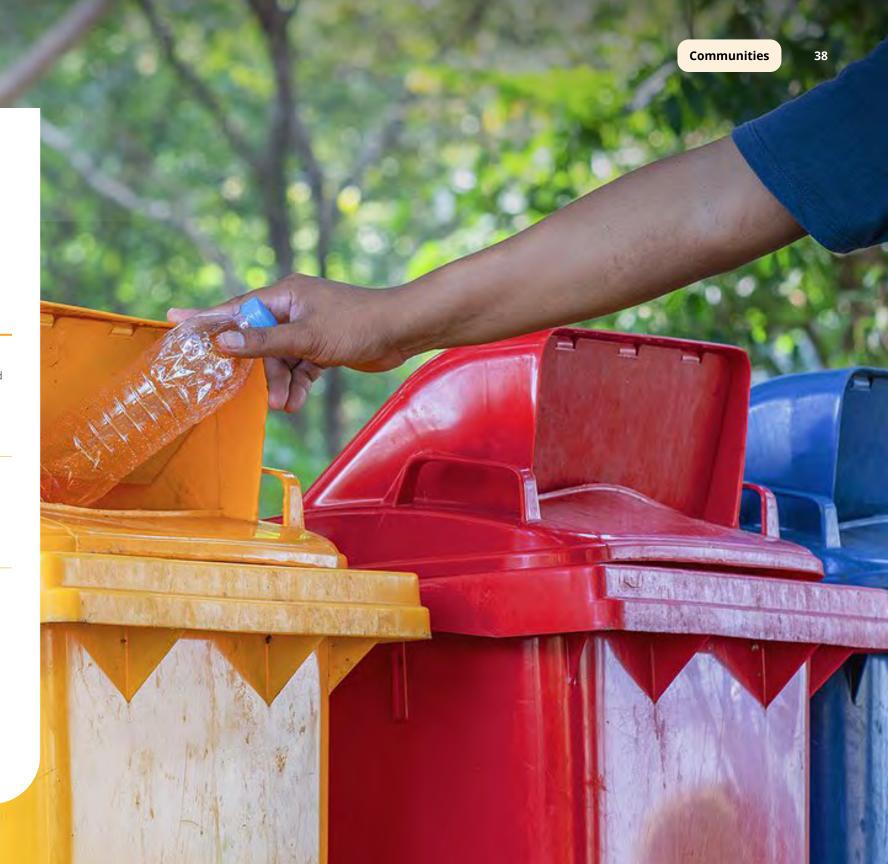
Fiscal 2025: Compass Minerals will actively engage with and support organizations focused on local economic development, workforce training, scholarships, internships and/or other educational opportunities in communities around 100% of our operating sites

→ On track: 100% of our operating sites have actively engaged with and supported organizations focused on local economic development, workforce training and/or educational opportunities

[1] Progress as of Sept. 30, 2024, unless otherwise indicated.

Progress Toward 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.



Fiscal 2024 ESG Report

# COMMUNITY ENGAGEMENT STRATEGY

We are committed to driving positive change in every community where we operate.

Our philanthropic funding and volunteer activities are guided by our Core Purpose to help keep people safe, feed the world and enrich lives. We also continue to align all charitable contributions with the SDGs to help ensure our giving strategy is focused on the areas of greatest need. Engaging with and supporting local communities fosters a sense of pride and belonging among our employees. Further, recognizing our role as a major employer in many of the communities where we operate, we understand that our community support is essential for maintaining our social license to operate and enhancing our recruitment and retention efforts.

We encourage best practice sharing among sites to enhance our collective impact and are committed to our two fiscal 2025 community engagement targets, which we are currently on track to achieving.

Throughout the fiscal year, 100% of our production and packaging sites, as well as our company headquarters, engaged in charitable giving and company-sponsored volunteer activities. In addition, 100% of our operating sites have actively engaged with and supported organizations focused on local economic development, workforce training and/or educational opportunities.

We continuously identify opportunities to deepen our engagement with the communities around us, ensuring our actions align with community needs. By fostering strong stakeholder relationships and encouraging active stewardship, we aim to be a trusted corporate citizen and a leader in the communities where we operate.

100%

of our production and packaging sites engaged in charitable giving and company-sponsored volunteer activities



**Compass Minerals** 

Fiscal 2024 ESG Report

#### Communities

## **COMPASS MINERALS CARES**

During the fiscal year, we contributed more than \$400,000 through Compass Minerals Cares, our community engagement program which includes charitable giving and employee volunteerism.

Here are some key highlights from our contributions and volunteer efforts:

#### **EARTH'S NATURAL RESOURCES**

- Donated a set of recycling and garbage cans for a new walking path that runs through the Town of Unity, Saskatchewan
- Cleaned up litter at Weeks Island Park in Lydia, Louisiana, a community green space where Cote Blanche mine hosts its annual Family Fun Day and utilizes for mine rescue drills
- Volunteered at the Kansas City Community Gardens near our company headquarters, where employees thinned fruit trees and applied mulch to help maintain the fruit tree orchard

#### **KEEP PEOPLE SAFE**

 Volunteered at the Winter Wonderland Festival in Unity, which included handing out 160 jugs of Safe Step deicing salt to community members

- Donated \$10,000 to the Alexandra Marine and General Hospital Foundation to upgrade imaging equipment at the hospital, in partnership with Unifor Local 16-O, representing the Goderich mine
- Raised \$2,500 via employee t-shirt sales for a Memorial Day campaign to support the Til Valhalla Project, which works to preserve the legacies of fallen service personnel

#### **FEED THE WORLD**

- Acquired a steer at the Border Classic Steer Show and Sale and processed it so the beef could be donated to the Golden Opportunity Vocational Rehabilitation Centre Workshop and the Bridge Adult Service Centre, two Nova Scotia organizations that serve adults with disabilities and provide vocational training
- Participated in the Great Cupboard Clear Out, a food drive to benefit the charity Changing Lives Together in support of The Very Green Grocery initiative; additionally, a £5,000 donation was made to further the organization's mission to support local U.K. families and reduce food waste



- Volunteered with Catholic Community Services Joyce
   Hansen Hall Food Bank to assemble food boxes and
   prepare household goods; also donated \$20,000 to
   provide holiday meals to more than 1,200 Utah families
- Hosted a food drive for FeedMore WNY to help provide food security to residents of Western New York

#### **ENRICH LIVES**

- Sponsored \$2,000 in college scholarships for the top math and English students at Wynyard, Saskatchewan, High School, continuing a nearly 25-year partnership with the local school
- Volunteered at Lyons High School's "Careers on Wheels" event to highlight opportunities at our mechanical evaporation facility in Lyons, Kansas
- Donated \$5,000 to the Goderich District Collegiate Institute to help rejuvenate the school's track and sports fields



### Teddy Bears Bring Comfort to Childhood Cancer Patients

Compass Minerals partnered with Kansas City's Major League Soccer team, Sporting Kansas City, and The Victory Project, Sporting Kansas City's charitable foundation, to distribute custom teddy bears to local youth during Childhood Cancer Awareness Month. At the Kick Childhood Cancer soccer match. our president and CEO presented a teddy bear to a Victory Project honoree. Compass Minerals provided 1,500 teddy bears for children attending the event. In addition, 500 teddy bears were donated to patients at Children's Mercy Hospital. Compass Minerals' partnership with The Victory Project supports their mission to enrich the lives of children battling cancer and promote access to soccer.

## **EARTH WEEK**

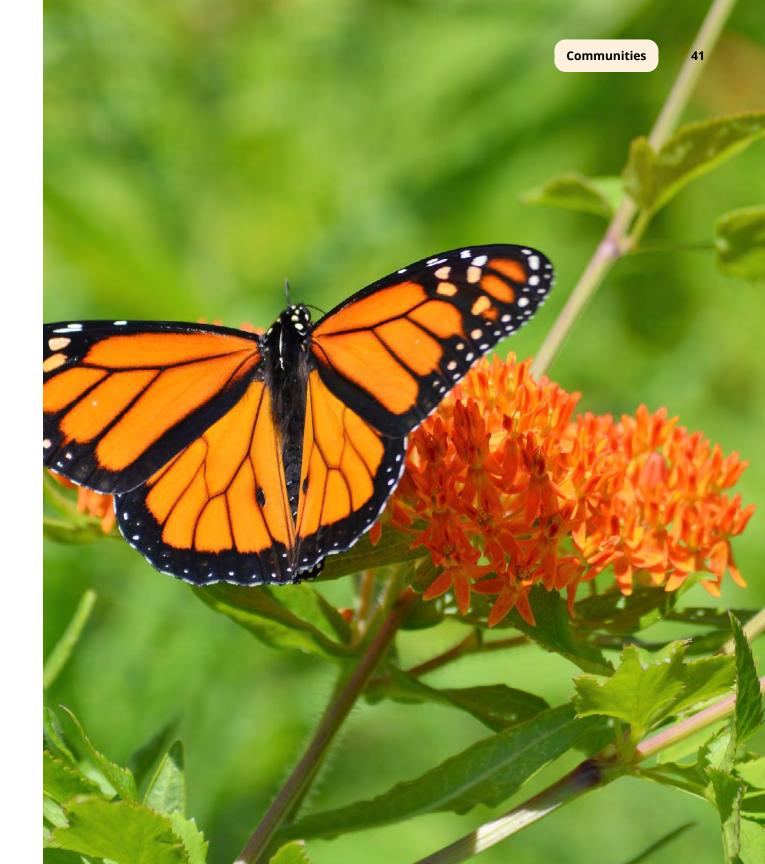
As a company that depends on Earth's natural resources, we prioritize environmental stewardship throughout the year.

We believe in being responsible caretakers of our planet, and Earth Week provides a special opportunity to engage our teams in various activities designed to protect our environment and support our communities. By encouraging each site to participate in Earth Week activities, we reinforce our commitment to sustainability while boosting teamwork and local involvement. Here is a glimpse of how our teams celebrated Earth Week:

- Our plant in Amherst, Nova Scotia, adopted a nearby road, and as part of our commitment, employees conducted roadside cleanup activities
- Our team in Buffalo, New York, spruced up the site with gardening boxes filled with native and naturalized Western New York species
- Chicago, Illinois, employees engaged in a site cleanup activity, extending their efforts to nearby Clara Schafer Park

- Duluth, Minnesota, employees participated in a harbor cleanup with other local businesses in the port
- Goderich mine sponsored Clean-up the Coast Goderich, a townwide shoreline cleanup event with other local businesses, hosted an on-site environmental competition and distributed garden seeds to employees
- Ogden held a children's Earth Week coloring contest and distributed reusable tote bags to encourage sustainability and employees participated in a site cleanup

These activities not only contribute to environmental protection but also strengthen our employees' connection to their communities and inspire a collective commitment to sustainability.



Compass Minerals Fiscal 2024 ESG Report Company Workforce Products Communities Environment GRI/SASB Index 4



# Our Environment



We are committed to protecting the ecology of the areas surrounding our operations. Our focus on environmental stewardship emphasizes sustainable practices and minimizing climate-related and other impacts associated with our operations. From conserving resources to reducing emissions, we adopt strategies that align our business operations with environmental responsibility to foster a more sustainable and resilient future.

Goals and Targets Environmental Stewardship Climate Change Greenhouse Gas Emissions

Air Quality

Water

Waste

Biodiversity

## GOALS AND TARGETS[1]



#### **GHG EMISSIONS**

Pursue a proactive energy strategy that enables GHG emissions reductions



#### **WATER**

Reduce freshwater use

SDGs

#### **Target**

#### Fiscal 2025: Reduce Scopes 1 and 2 GHG emissions by 5% compared to baseline [2]

**Progress** 

→ On track: Total Scopes 1 and 2 GHG emissions have been reduced by 5% compared to fiscal 2021 baseline



#### Target

## **Progress**



Fiscal 2025: Reduce freshwater use by 5% compared to baseline [2]

→ On track: Freshwater withdrawal has been reduced by 53% compared to fiscal 2021 baseline [3]

Progress Toward 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.
- [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, satellite offices and London storage/records management location due to immateriality. Progress as of Sept. 30, 2024, unless otherwise indicated.
- [2] Fiscal 2021, which is the period beginning Oct. 1, 2020, and ending Sept. 30, 2021.
- [3] Freshwater withdrawal in fiscal 2024 was atypical; we anticipate access to freshwater will normalize in future years.



### **WASTE**

Reduce waste to landfill

SDGs

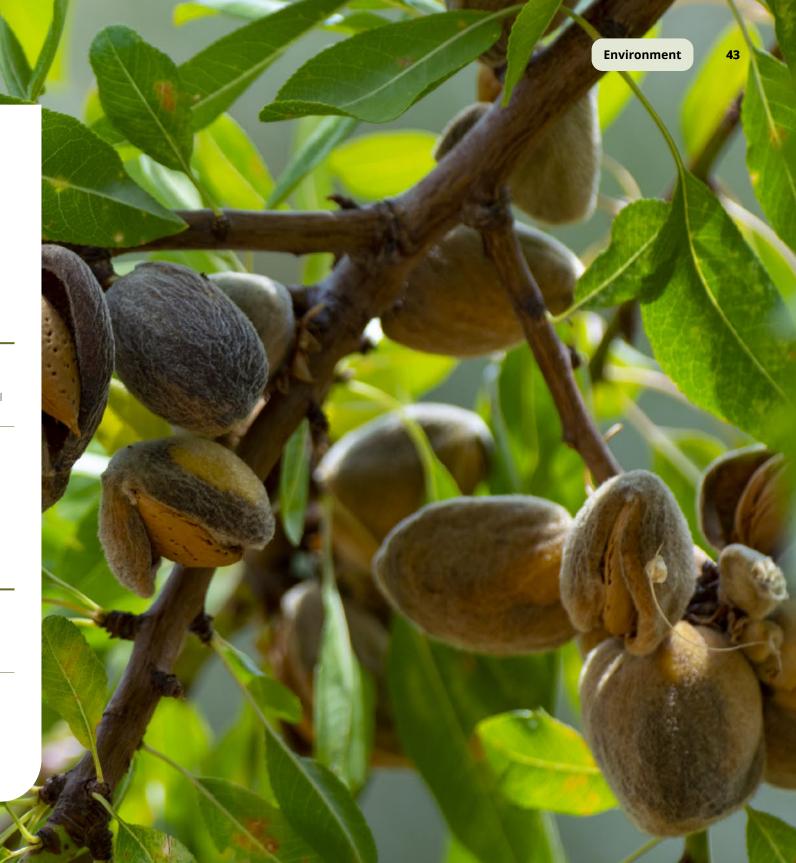
#### Target

#### **Progress**



Fiscal 2025: Reduce waste to landfill by 30% compared to baseline [2] → On track:

Waste to landfill has been reduced by 18% compared to fiscal 2021 baseline



# ENVIRONMENTAL STEWARDSHIP

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

Compliance with applicable environmental regulatory requirements is the foundation of our responsible operations. In fiscal 2024, we implemented a corporate environmental incident reporting standard, which describes expectations for compliance with environmental laws, regulations, approvals and permits across our operating sites. As part of our broader efforts to drive improvements in environmental compliance, with the ultimate goal of zero incidents, we continue to track 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 and normalized by exposure hours. We communicate our ENI periodically to operation leaders throughout the company to drive accountability, promote transparency and provide a meaningful measure of overall environmental risks and trends.

Our director of environmental compliance collaborates with on-site environmental, health and safety professionals to ensure adherence to environmental legal and regulatory requirements and advance progress on our environmental programs and initiatives. In fiscal 2024, we incurred two significant environmental noncompliance incidents and took corrective actions to address each issue. The company did not incur any significant regulatory penalties or fines related to environmental noncompliance for our operations in the fiscal year. There were also three minor air-related noncompliance incidents and 12 minor water-related noncompliance incidents, none of which resulted in regulatory penalties or fines.



## **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. The board's EHS&S Committee oversees climate-related issues, meeting at least four times a year to review relevant policies, practices and progress related to environmental, health, safety and sustainability matters. The EHS&S Committee makes recommendations to the SLT and the broader board regarding our company's EHS&S policies and practices.

Our chief public affairs and sustainability officer collaborates with our CEO and chief operations officer to drive sustainability initiatives across our production and packaging sites. Our chief public affairs and sustainability officer also chairs our Sustainability Steering Committee—a crossfunctional team of subject matter experts from across the company—which meets quarterly to discuss sustainability and climate-related topics.

Physical risks associated with climate change, such as substantial changes to weather and climate patterns, can impact our operations and create shifts in product demand and customer needs. Changing weather patterns can impact our deicing business, with longer periods of milder winter

weather decreasing demand. In addition, drought conditions can 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. 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.

Through our annual enterprise risk management process, subject matter experts identify and assess risk, including climate risk, and develop strategies and policies for 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 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 report.



Environment 4



## **GREENHOUSE GAS EMISSIONS**

Identifying ways to reduce energy consumption and implementing efficiency improvements is vital to our operational strategy. Optimizing fuel consumption serves as a key component to balancing our business' operational efficiency with our environmental responsibilities.

Through our efforts in minimizing energy consumption and increasing energy efficiency, Compass Minerals is on track to reach our fiscal 2025 target of reducing our total Scopes 1 and 2 GHG emissions by 5% compared to our fiscal 2021 baseline.

We continually strive to reduce our environmental impact through innovation and progress. Compass Minerals supports the implementation of energy efficiency and energy management solutions designed to maximize energy performance and reduce GHG emissions.

Our sustainability software facilitates calculations of GHG emissions data using the GHG Protocol methodology and allows sites to track and trend data. This empowers our operations to pinpoint improvement opportunities and share best practices. We report GHG emissions as required by regulations in our operating regions and participate in Canada's federal and provincial carbon pricing systems.

#### GHG EMISSIONS PERFORMANCE [1]

Metric tons CO <sub>2</sub> e	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
Scope 1 Direct Fuel Combustion <sup>[2]</sup>	230,251	229,895 <sup>[3]</sup>	229,785 <sup>[3]</sup>	223,532 [3]
Scope 2 Indirect Electricity Use [4]	84,762	71,914 <sup>[3]</sup>	70,601 <sup>[3]</sup>	76,013 <sup>[3]</sup>
Scope 3 Category 4 Upstream Transportation and Distribution [5]	407,450	484,348 <sup>[3]</sup>	450,943 <sup>[3]</sup>	359,802 <sup>[3]</sup>
Total	722,463	786,157	751,329	659,347
Emissions Intensity (kg CO <sub>2</sub> e/ton production)				
Scope 1 Intensity	19.3	19.1	19.4	24.0
Scope 2 Intensity	7.1	6.0	6.0	8.1
Scopes 1 and 2 Intensity	26.4	<b>25.1</b> [3]	<b>25.4</b> <sup>[3]</sup>	<b>32.1</b> [3]

- [1] We may round data and calculations.
- [2] Fuel utilized on-site at our operations: diesel, gasoline, kerosene, natural gas and propane.
- [3] Limited assurance of data provided by ERM CVS.
- [4] Location-based.
- [5] Fiscal 2021, fiscal 2022 and fiscal 2023 data 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. In fiscal 2024, GHG emissions associated with upstream transportation and distribution of products to customers paid by our U.K businesses was added and included in the total.

## Energy

We recognize that effective energy management plays a crucial role in achieving our sustainability goals. We commit to exploring opportunities to use energy more efficiently, lowering our consumption and utilizing renewable energy sources where feasible and appropriate for our operations.

In collaboration with our utility provider, our Amherst plant houses a 300-kilowatt on-site solar field that supplies renewable electricity directly to our facility. This solar farm became fully operational in fiscal 2023, and continues to provide renewable electricity, enabling our site to avoid approximately 216 metric tons of CO<sub>2</sub>e emissions in fiscal 2024.

Our Ogden site continues to partner with the local utility in an energy efficiency program. This partnership involves a collaborative effort to identify opportunities for electricity savings within our operations. During the reporting year, our engineers worked together to implement a project to upgrade the controls of a new air compressor that provides air for a pneumatic conveyance system to move product. The site automation and controls team implemented programming to automatically shut off the air compressor when the conveyance system is not operating, a feature not possible with the prior air compressor. These programming changes resulted in several benefits including significant energy savings, extending the life of the compressor and reduced maintenance costs. In addition, we were able to take advantage of utility-provided incentives which supported investment in this project.

## Transportation

We use a variety of transportation and logistics options to reduce GHG emissions and maximize efficiency.

Moving our products with barges, lake vessels, rail and trucks, we are continually assessing ways to minimize our environmental impacts and optimize logistical efficiencies.

Whenever possible, we prioritize lower carbon transit systems, such as barges, lake vessels and rail, for delivering our plant nutrition and consumer, industrial and highway deicing products. According to the EPA, these modes of transportation generate significantly less GHG emissions per ton-mile compared to trucks.

We utilize a number of salt depots, which we strategically position to provide cost-effective and timely service to our customers. We remain agile and continually explore new depot opportunities, adding or relocating a depot to be closer to our customers when appropriate. This action can have multiple benefits including improved service, taking miles out of the network and lowering GHG emissions.

In fiscal 2024, our Scope 3 Category 4 emissions related to upstream transportation and distribution declined by 20% year-over-year, due to a reduction in both the tons moved and the overall miles traveled.



# **AIR QUALITY**

We are dedicated to reducing our impact on air quality and work to meet all air quality regulations at each of our operational locations.

Our commitment to environmental stewardship is demonstrated by ensuring that our pollution control equipment, such as baghouses and scrubbers, operate effectively to reduce air emissions. Added ventilation contributes toward better air quality and aids our facilities in meeting regulatory compliance. To ensure compliance with rigorous air quality standards, we develop and implement preventive maintenance

programs for both operational and air pollution control systems. Our Ogden site stands as our sole site regulated by the EPA's Title V permit program for major sources of air emissions. We have several long-term projects in progress at Ogden focused on increasing efficiency and minimizing air quality impacts, with ongoing engineering work underway and plans for implementation in the coming years.

## **WATER**

Water is an essential resource for our operational processes, and we recognize the importance of water management in 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. While we are aware of the ecological importance of all water we consume, a large portion of the water used in our operations is derived from brine sources and does not directly impact freshwater availability in watersheds.

We integrate water oversight into our comprehensive environmental management strategy. Recognizing that water availability and related challenges are unique to each location, we prioritize ongoing collaboration and engagement with local resource agencies and stakeholder groups regarding water policy. Compass Minerals representatives play an active role in shaping critical policy discussions, serving in official capacities on various working groups, councils and commissions. These include the Utah Department of Environmental Quality's Water Quality Board, the Great Salt Lake Advisory Council, the Great Salt Lake Salinity Advisory Committee, the Great Salt Lake Basin Integrated Plan Steering Committee and the Advisory Committee for the Great Salt Lake Watershed Enhancement Trust.

We monitor our stormwater and other outflow discharges in compliance with all applicable national, state and provincial regulations.



#### WATER PERFORMANCE [1]

Megaliters	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
Freshwater Withdrawal			'	
Surface Water	48,668	17,295	25,254 <sup>[2]</sup>	20,572
Groundwater	5,092	4,389	4,383	4,540
Third-Party Water	1,593	1,154	1,074	1,084
Total	55,353	22,838	<b>30,711</b> <sup>[2]</sup>	26,196
Other Water Withdrawal			,	
Surface Water	167,897	97,435	73,286	34,135
Groundwater	2,616	2,556	2,483	2,592
Third-Party Water	0	0	0	0
Total	170,513	99,990	75,768	36,727
Total Withdrawal	'		'	
Surface Water [3]	216,565	114,730	98,540 [2]	54,707
Groundwater	7,708	6,945	6,866	7,132
Third-Party Water	1,593	1,154	1,074	1,084
Total	225,866	<b>122,828</b> <sup>[4]</sup>	<b>106,479</b> <sup>[2]</sup>	<b>62,923</b> <sup>[4]</sup>

- [1] We may round data and calculations.
- [2] Data point revised to correct data entry error.
- [3] Surface water (freshwater and other water) withdrawal in fiscal 2022, fiscal 2023 and fiscal 2024 were atypical; we anticipate access to surface water will normalize in future years.
- [4] Limited assurance of data provided by ERM CVS.

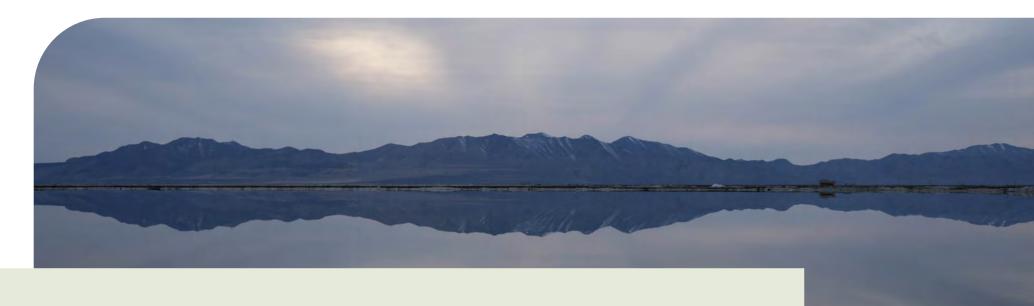
### Water Conservation

Our fiscal 2025 freshwater target is to decrease freshwater use by 5% compared to our fiscal 2021 baseline, and we are well ahead of this target. 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.

The success of our water management strategy relies on routine maintenance and facility infrastructure upgrades, when necessary. At our Amherst site, we completed our scrubber water recycling project, where we installed a new pump to recycle wastewater from the dust collector scrubber back into the system. The recycling pump is fully operational and has reduced our scrubber system freshwater withdrawal.

In our solar evaporation ponds, we use barriers in the earthen pond dikes to enhance efficiency, improve yield and reduce the need for raw-feed brine to replace leakage. These barriers help reduce brine loss and retain more of the most concentrated brine for evaporation, which in turn lowers overall water use at our Great Salt Lake operation.

At our Ogden facility, we actively pursue additional freshwater reduction initiatives. Our efforts include awareness campaigns for promoting water conservation, promptly repairing critical equipment leaks, decommissioning select nonessential processes that use freshwater, evaluating the possibility of recycling certain process water and augmenting freshwater with brine in targeted operational processes.



# Significant Water Rights Donation and Conservation Agreement to Support the Sustainability of the Great Salt Lake

At Compass Minerals, we recognize the vital importance of the Great Salt Lake not only to Utah's environment and economy, but also as a globally significant resource. In September 2024, we proudly announced a historic Voluntary Agreement with the Utah Department of Natural Resources' Division of Forestry, Fire and State Lands. Per the terms of the Agreement, we donated non-production-related water rights totaling approximately 201,000 acre feet annually to be used by the State of Utah for lake conservation and preservation.

We also committed to managing our remaining water rights in the North Arm of the Great Salt Lake based on a progressive consumption schedule tied to lake-level elevations. Ensuring predictability in our water use supports sustainable production at our Ogden facility. When lake levels are high, we can withdraw up to our existing, remaining water right. In years with lower lake levels, however, we have committed to decreasing our withdrawal from the lake or suspending it completely if the lake reaches critical levels.

For over 50 years, our operations on the Great Salt Lake have responsibly produced SOP, salt and magnesium chloride from the lake's mineral-rich brine. The milestone agreement is the culmination of multiple years of discussions and policy changes, emphasizing our collaborative approach with many diverse stakeholders to balance sustainable production at our Ogden facility with the overall health of the lake. This partnership, the first of its kind between a major operator on the Great Salt Lake and the State of Utah, reaffirms our commitment to water conservation, ecological sustainability and preserving the Great Salt Lake for generations to come.

## **WASTE**

Compass Minerals acknowledges the impacts of waste on soil and groundwater contamination, GHG emissions and land conservation.

We commit to reducing waste and improving management techniques at our operations to mitigate these impacts. To achieve our fiscal 2025 target of reducing waste to landfill by 30% compared to fiscal 2021 baseline, we reduce, reuse, divert and recycle waste whenever feasible. During the reporting year, we made progress toward this target and reduced our waste to landfill by 18% compared to our baseline.

We take a holistic approach to waste management that starts with assessing our waste footprint through our environmental data platform. We closely monitor materials, packaging and other waste outputs across all our production and packaging facilities. This platform enhances visibility, allowing sites to identify challenges and explore opportunities for improving their waste profiles.

Our company's production processes generate nonhazardous and minimal hazardous waste (approximately 2% of the total). We apply for special waste disposal permits ensuring compliance with all local and federal regulatory requirements for waste management.

In fiscal 2024, we initiated a salt compactor project for our Duluth plant. This project repurposes a portion of the salt fines that would otherwise be disposed of. The compactor will compress the salt fines and recirculate this previously lost product back into the production process. This project promotes sustainability and has multiple benefits including commercializing a portion of the salt fines, reducing material sent to landfill and reducing landfill costs.

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.

We use physical inventory management methods to mitigate the risk of surplus products. This process includes alternatives to disposal, such as offering discounts and making donations, ensuring that products are used effectively and reducing our landfill contributions.

#### WASTE PERFORMANCE [1]

		Hazardous	Waste			Nonhazardo	us Waste			Tota	I	
Metric tons	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
Recycled or Diverted	182	144	202	166	2,703	2,369	2,941	3,231 <sup>[3]</sup>	2,885	2,512 <sup>[2]</sup>	3,143	3,397 [2]
Disposed	13	9	6	11	7,682	6,578	8,538	6,290	7,695	6,587 [2]	8,544	6,301 [2]
Total	195	<b>153</b> <sup>[2]</sup>	208	<b>177</b> <sup>[2]</sup>	10,386	<b>8,947</b> <sup>[2]</sup>	11,479	9,521 <sup>[2]</sup>	10,581	9,099 [2]	11,687 <sup>[4]</sup>	9,698 [2]

- [1] We may round data and calculations.
- [2] Limited assurance of data provided by ERM CVS.
- [3] Includes brine soil determined to be beneficially reused for daily and intermediate municipal solid waste cover, displacing other soil or material otherwise needed.
- [4] Fiscal 2023 data points for waste, aside from disposed hazardous waste, revised to correct data entry errors.



## Reducing Waste Through Scrap Metal Recycling

We strive to recycle scrap materials and other equipment when they are no longer in service at our sites. Materials must be removed safely and responsibly, with the aim of preventing as much as possible from going to landfill.

In fiscal 2024, we conducted a project to clean up our scrap pile at our Ogden site. Scrap metal from unusable heavy equipment, such as dozers and loaders, as well as smaller equipment was sold to scrap buyers. We partnered with a recycling company, who spent a few weeks on-site removing over 30,000 pounds of wire and approximately 550 metric tons of scrap metal. This project highlights the benefits of operating in a sustainable manner, including the incremental revenue from recycling metal, reducing waste to landfill and the associated cost avoidance.

## **BIODIVERSITY**

We recognize the importance biodiversity plays in our sustainability strategy. As awareness of this critical issue continues to grow, we remain dedicated to preserving a thriving natural environment in the communities where we operate.

When our facilities are near high biodiversity areas, we approach these environments with the utmost care and respect necessary to support their long-term resilience. We proactively assess areas to confirm that our activities or new developments will not impact protected habitats. We also acknowledge the unique ecological characteristics that each site entails. For instance, our Amherst site



is located adjacent to migratory bird sanctuaries that are owned and managed by globally renowned environmental nongovernmental organizations.

At our Ogden facility, we are aware of the diverse ecosystems within and surrounding the Great Salt Lake, which hosts millions of migratory birds that use these areas for nourishment, rest and mating. We recognize that the areas near our outfalls may serve as important habitats for bird congregation and nesting due to their safe, isolated conditions and proximity to water sources. This leads us to adapt our operations accordingly. Additionally, we strive to avoid critical biodiversity zones during operational expansions and contribute to environmental restoration where feasible.

In Ontario, we continue our long-standing partnership with the Maitland Trail Association, which oversees 80 kilometers of trails in the Goderich to Auburn region. A segment of this trail traverses Compass Minerals' land, and we encourage hikers, cross-country skiers and snowshoers to enjoy the natural beauty of the local environment throughout the year.



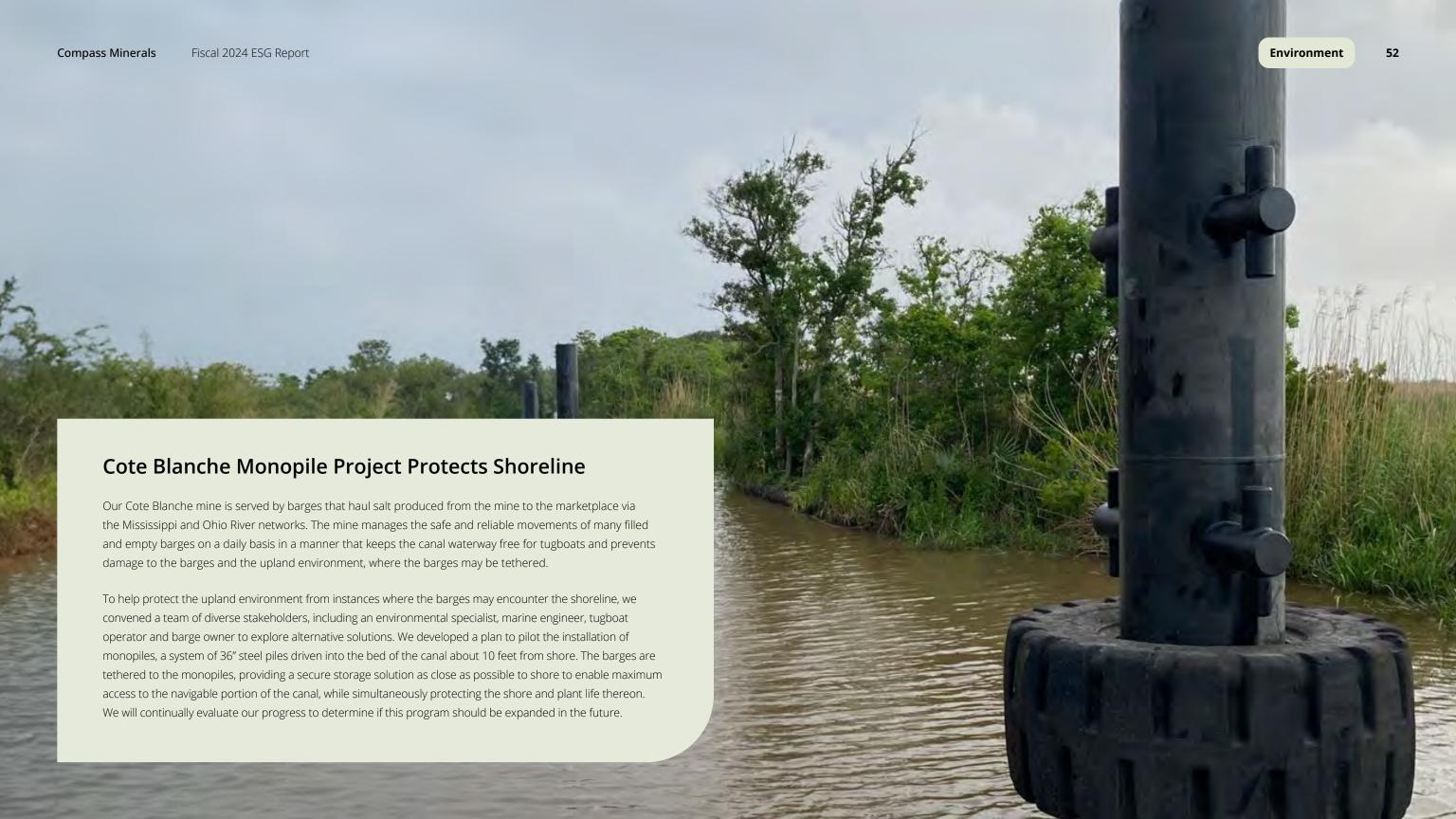
#### **New Habitat for Grass Snakes**

For over a decade, our U.K. business has maintained a protected species program. This conservation program has established two ecological management zones in the woodlands near our underground storage facility. Our conservatory efforts range from installing artificial habitats, including bird and bat boxes and an otter holt, to supporting safe breeding for these species.

During the reporting year, we completed an ecologist survey and created a new habitat for grass snakes which are a non-venomous, protected species. We are planning to preserve sections of scrubland to remain uncut to provide essential shelter for the grass snakes. Additionally, the installation of black sheeting in areas used by the snakes provides a warm area to bask in sunlight above and a place to shelter below, thereby improving their habitat conditions and encouraging their population growth.

A professional ecologist diligently monitors these areas to ensure that the wildlife species are not disturbed and can continue to thrive in their natural environment. The protected species program highlights our dedication to biodiversity conservation and preserving the delicate balance of local ecosystems.

As our U.K. business is the U.K.'s largest and oldest working salt mine, these actions are a reminder that mature facilities can serve new purposes and undergo sustainability-related transformations.



## **GRI/SASB INDEX**

The reported information cited in this GRI/SASB index is for the fiscal 2024 period beginning Oct. 1, 2023, and ending Sept. 30, 2024, 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 Dis					
General Disclosures							
The O	rganization and Its Reporting Practices						
2-1	Organizational details	Annual Report on Form 10-K					
2-2	Entities included in the organization's	Annual Report on Form 10-K					
	sustainability reporting	ESG Report: About Our Data					
2-3	Reporting period, frequency	Reporting period: Oct. 1, 2023–Sept. 30, 2024					
	and contact point	Publication date: March 2025					
		Frequency: Annual					
		Contact point: <a href="mailto:sustainability@compassminerals.com">sustainability@compassminerals.com</a>					
2-4	Restatements of information	ESG Report: <u>Our Environment</u> ; any revised information can be found in the footnotes accompanying the data tables.					
2-5	External assurance	Assurance Report: We obtained independent third-party limited assurance for certain key fiscal 2024 ESG metrics from ERM CVS, who utilized the International Standard on Assurance Engagements 3000 (Revised). Our chief public affairs and sustainability officer is responsible for external assurance engagement in collaboration with other members of our senior leadership team (SLT).					

GRI Disclosure Number/Descriptor		Location in Report and Notes	Related SASB Disclosure		
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		
2-7	Employees	Annual Report on Form 10-K ESG Report: Our Workforce (Employee Culture)	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			
Gover	nance				
2-9	Governance structure and composition	ESG Report: <u>Our Company</u> (Sustainability Governance) and <u>Our Workforce</u> (Employee Culture) <u>Board of Directors</u> <u>Proxy Statement</u>			
2-10	Nomination and selection of the highest governance body	Corporate Governance Guidelines  Nominating/Corporate Governance Committee Charter  Proxy Statement			

54

GRI Di	sclosure Number/Descriptor	Location in Report and Notes	Related SASB Disclosure	
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)		
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: <u>Our Company</u> (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		

GRI Disclosure Number/Descriptor		Location in Report and Notes	Related SASB Disclosure		
Strategy, Policies and Practices					
2-22	Statement on sustainable development strategy	ESG Report: <u>Letter From the CEO</u> and <u>Our Company</u>			
2-23	Policy commitments	ESG Report: <u>Our Company</u> (Governing Policies; Human Rights; Public Policy), <u>Our Workforce</u> (Health and Safety; Employee Culture) and <u>Our Products</u> (Responsible Supply Chain)			
2-24	Embedding policy commitments	ESG Report: <u>Our Company</u> (Governing Policies) and <u>Our Products</u> (Responsible Supply Chain)			
2-25	Process to remediate negative impacts	ESG Report: <u>Our Company</u> (Sustainability Governance; Governing Policies), <u>Our Workforce</u> (Health and Safety; Employee Culture), <u>Our Products</u> (Product Quality; Responsible Supply Chain) and <u>Our Environment</u>			
2-26	Mechanisms for seeking advice and raising concerns	ESG Report: <u>Our Company</u> (Governing Policies)			
2-27	Compliance with laws and regulations	ESG Report: Our Company, Our Workforce, Our Products, Our Communities and Our Environment			

55

GRI Disclosure Number/Descriptor		Location in Report and Notes	Related SASB Disclosure
2-28	Membership associations	ESG Report: Our Company (Public Policy)	RT-CH-530a.1: Discussion of
		We are members of organizations including, but not limited to:	corporate positions related to government regulations or
		North America	policy proposals that address
		American Royal	environmental and social factors affecting the industry
		Central Exchange	ractors affecting the industry
		Essential Minerals Association	
		Great Salt Lake Advisory Council	
		Great Salt Lake Basin Integrated Plan Steering Committee	
		<ul> <li>Great Salt Lake Salinity Advisory Committee</li> </ul>	
		<ul> <li>Great Salt Lake Watershed Enhancement Trust (Advisory Committee)</li> </ul>	
		Kansas City Area Development Council	
		<ul> <li>Mid-America LGBT Chamber of Commerce</li> </ul>	
		Ontario Mining Association	
		<ul> <li>Society of Women Engineers</li> </ul>	
		<ul> <li>Southern Mine Rescue Regional Association</li> </ul>	
		The Fertilizer Institute	
		<ul> <li>Utah Department of Environmental Quality's Water Quality Board</li> </ul>	
		<ul> <li>Utah Manufacturers Association</li> </ul>	
		<ul> <li>Utah Mining Association</li> </ul>	
		<ul> <li>Utah Taxpayers Association</li> </ul>	
		<ul> <li>Western Plant Health Association</li> </ul>	
		Women in Mining	
		<ul> <li>A number of local or regional chambers of commerce</li> </ul>	
		<ul> <li>A number of local or state manufacturers/ mining associations</li> </ul>	
		<ul> <li>A number of local or state safety councils</li> </ul>	
		United Kingdom	
		Mining Association of the United Kingdom	
		Salt Association	
		International	
		• European Salt Producers' Association	
		Water Quality Association	

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

GRI Di	sclosure Number/Descriptor	Location in Report and Notes	Related SASB Disclosure	GRI Dis	sclosure Number/Descriptor	Location in Report and Notes	
GRI Sta	andard 305: Emissions 2016—Mater	ial Topic: Air Quality		GRI Sta	ndard 306: Waste 2020—Material To	opic: Waste and Hazardous Waste Management	
3-3	Management approach	ESG Report: <u>Our Company</u> (Sustainability Governance) and <u>Our Environment</u> (Environmental Stewardship; Greenhouse Gas Emissions; Air Quality)		3-3	Management approach	ESG Report: <u>Our Company</u> (Sustainability Governance) and <u>Our Environment</u> (Environmental Stewardship; Waste	
	Di . (6			306-1	Waste generation and significant	ESG Report: Our Environment (Waste)	
305-1	Direct (Scope 1) GHG emissions	ESG Report: Our Environment (Greenhouse Gas Emissions)	EM-MM-110a.1/ RT-CH- 110a.1: Gross global Scope		waste-related impacts	Compass Minerals does not produce rock waste	
		We include carbon dioxide ( $CO_2$ ), methane ( $CH_4$ ) and nitrous oxide ( $N_2O$ ) in our calculations. We do not generate	1 emissions, percentage covered under emissions-			as part of our operations.	
		nitrogen trifluoride (NF <sub>3</sub> ), sulfur hexafluoride (SF <sub>6</sub> ), hydrofluorocarbons (HFCs) or perfluorocarbons (PFCs) and	limiting regulations	306-2	Management of significant waste-related impacts	ESG Report: Our Environment (Waste)	
		therefore do not measure those gases.	EM-MM-110a.2/RT-CH-110a.2:		waste-related impacts		
		Total direct energy consumption: 1,200,536 MWh	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions,				
		Limited assurance of data provided by ERM CVS.				500 S	
	emissions reduction 306-3 2024 CDP Report targets, and an analysis	306-3	Waste generated	ESG Report: <u>Our Environment</u> (Waste)			
			of performance against those targets	306-4	Waste diverted from disposal	ESG Report: Our Environment (Waste)	
			EM-MM-130a.1: Total				
			energy consumed	306-5	Waste directed to disposal	ESG Report: Our Environment (Waste)	
305-2	Energy indirect (Scope 2) GHG emissions	ESG Report: <u>Our Environment</u> (Greenhouse Gas Emissions)	EM-MM-130a.1: Total	GRI Standard 401: Employment 2016—Material Topic: Workforce Recruitment and Retention			
	GHG EMISSIONS	Total indirect energy consumption: 247,119 MWh	energy consumed	3-3	Management approach	ESG Report: Our Workforce (Employee Culture)	
		Limited assurance of data provided by ERM CVS.			мападеттепт арргоасті	E3d Report. <u>Our Worklorce</u> (Employee Culture)	
		2024 CDP Report					
305-3	Other indirect (Scope 3)	ESG Report: Our Environment (Greenhouse Gas Emissions)		401-1	New employee hires and employee turnover	ESG Report: Our Workforce (Employee Culture)	
	GHG emissions	2024 CDP Report					
305-4	GHG emissions intensity	ESG Report: Our Environment (Greenhouse Gas Emissions)		401-2	2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	ESG Report: Our Workforce (Employee Culture)	
		2024 CDP Report					
					. , , , , , , , , , , , , , , , , , , ,		

GRI Dis	sclosure Number/Descriptor	Location in Report and Notes	Related SASB Disclosure
GRI Sta	andard 306: Waste 2020—Material To	pic: Waste and Hazardous Waste Management	
3-3	Management approach	ESG Report: <u>Our Company</u> (Sustainability Governance) and <u>Our Environment</u> (Environmental Stewardship; Waste)	
306-1	Waste generation and significant	ESG Report: <u>Our Environment</u> (Waste)	
	waste-related impacts	Compass Minerals does not produce rock waste as part of our operations.	
306-2	Management of significant waste-related impacts	ESG Report: <u>Our Environment</u> (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: <u>Our Environment</u> (Waste)	EM-MM-150a.7: Total weight of hazardous waste generated
306-4	Waste diverted from disposal	ESG Report: <u>Our Environment</u> (Waste)	EM-MM-150a.8: Total weight of hazardous waste recycled
306-5	Waste directed to disposal	ESG Report: <u>Our Environment</u> (Waste)	
GRI Sta	andard 401: Employment 2016—Mate	erial Topic: Workforce Recruitment and Retention	
3-3	Management approach	ESG Report: <u>Our Workforce</u> (Employee Culture)	
401-1	New employee hires and employee turnover	ESG Report: <u>Our Workforce</u> (Employee Culture)	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	ESG Report: <u>Our Workforce</u> (Employee Culture)	

GRI Disclosure Number/Descriptor		Location in Report and Notes	Related SASB Disclosure					
GRI Sta	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)	EM-MM-310a.2: (1) Number and (2) duration					
		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 (WARN) Act 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.	of strikes and lockouts					
GRI Sta	ındard 403: Occupational Health and S	afety 2018—Material Topic: Occupational Health and Safe	ty					
3-3	Management approach	ESG Report: <u>Our Company</u> (Sustainability Governance) and <u>Our Workforce</u> (Health and Safety)						
403-1	Occupational health and safety management system	ESG Report: <u>Our Workforce</u> (Health and Safety)						
403-2	and incident investigation		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)						
403-4	Worker participation, consultation and communication on occupational health and safety	ESG Report: <u>Our Workforce</u> (Health and Safety)						
403-5	Worker training on occupational health and safety	ESG Report: <u>Our Workforce</u> (Health and Safety)						
403-6	Promotion of worker health	ESG Report: <u>Our Workforce</u> (Health and Safety; Employee Culture)						
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ESG Report: <u>Our Products</u> (Product Quality; Responsible Supply Chain)						

	closure Number/Descriptor	Location in Report and Notes	Related SASB Disclosure
403-8	Workers covered by an occupational health and safety management system	ESG Report: <u>Our Workforce</u> (Health and Safety)	
403-9	Work-related injuries	ESG Report: <u>Our Workforce</u> (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 2024. Limited assurance of data provided by ERM CVS.	
		by Little CV3.	
GRI Sta		016—Material Topic: Workforce Recruitment and Retention	
<b>GRI Sta</b> 3-3			
	ndard 404: Training and Education 2	016—Material Topic: Workforce Recruitment and Retention	
3-3	ndard 404: Training and Education 2  Management approach  Average hours of training per year	016—Material Topic: Workforce Recruitment and Retention  ESG Report: Our Workforce (Employee Culture)  ESG Report: Our Company (Governing Policies; Cybersecurity) and Our Workforce (Health and Safety;	
3-3	Management approach  Average hours of training per year per employee	016—Material Topic: Workforce Recruitment and Retention  ESG Report: Our Workforce (Employee Culture)  ESG Report: Our Company (Governing Policies; Cybersecurity) and Our Workforce (Health and Safety; Employee Culture)  46,420 total training hours completed by employees	
3-3 404-1 <b>GRI Sta</b>	Management approach  Average hours of training per year per employee	016—Material Topic: Workforce Recruitment and Retention  ESG Report: Our Workforce (Employee Culture)  ESG Report: Our Company (Governing Policies; Cybersecurity) and Our Workforce (Health and Safety; Employee Culture)  46,420 total training hours completed by employees (24.5 hours/employee).	
3-3	ndard 404: Training and Education 2  Management approach  Average hours of training per year per employee	O16—Material Topic: Workforce Recruitment and Retention  ESG Report: Our Workforce (Employee Culture)  ESG Report: Our Company (Governing Policies; Cybersecurity) and Our Workforce (Health and Safety; Employee Culture)  46,420 total training hours completed by employees (24.5 hours/employee).  Ortunity 2016—Material Topic: Equal Compensation for Won  ESG Report: Our Company (Sustainability Governance) and	

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: <u>Our Company</u> (Sustainability Governance) and <u>Our Workforce</u> (Employee Culture)			
406-1	Incidents of discrimination and corrective actions taken	Compass Minerals considers this information confidential due to sensitivity of information.			
GRI Sta	ndard 407: Freedom of Association an	nd Collective Bargaining 2016—Material Topic: Workforce	Relations		
3-3	Management approach	ESG Report: <u>Our Company</u> (Sustainability Governance; Governing Policies), <u>Our Workforce</u> (Employee Culture) and <u>Our Products</u> (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: <u>Our Company</u> (Human Rights) and <u>Our Products</u> (Responsible Supply Chain)			
		Supplier Code of Conduct			
		Human Rights Policy			
GRI Sta	indard 416: Customer Health and Safe	ty 2016—Material Topics: Customer Health and Safety/Pr	oduct Reliability		
3-3	Management approach	ESG Report: Our Products (Product Quality)			
416-2	Incidents of noncompliance concerning the health and safety impacts of products and services	ESG Report: <u>Our Products</u> (Product Quality)			
GRI Sta	indard 417: Marketing and Labeling 20	116—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: <u>Our Products</u> (Product Quality)			
417-2	Incidents of noncompliance concerning product and service information and labeling	ESG Report: <u>Our Products</u> (Product Quality)			
GRI Sta	ndard 418: Customer Privacy 2016—M	laterial Topic: Data Privacy			
3-3	Management approach	ESG Report: <u>Our Company</u> (Sustainability Governance; Cybersecurity)			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Annual Report on Form 10-K			
		As of the date of this report, we have not identified any cybersecurity threats that have materially affected or are reasonably anticipated to have a material effect on the organization.			

Ethics and Transparency  ESG Report: Our Company (Governing Policies)  Code of Ethics and Business Conduct	
ESG Report: <u>Our Company</u> (Governing Policies) <u>Code of Ethics and Business Conduct</u>	
Code of Ethics and Business Conduct	
In fiscal 2024 more than GTE ampleyees completed our	
In fiscal 2024, more than 675 employees completed our Code of Ethics and Business Conduct certification.	
ce with Environmental Laws and Regulations	
ESG Report: <u>Our Company</u> (Sustainability Governance) and <u>Our Environment</u> (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
Service and Retention	
ESG Report: <u>Our Company</u> (Sustainability Governance) and <u>Our Products</u> (Product Quality; Customer Experience)	
ental Remediation	
Annual Report on Form 10-K	
ESG Report: <u>Our Company</u> (Sustainability Governance) and <u>Our Environment</u>	
ent Competency	
Annual Report on Form 10-K	
ESG Report: <u>Our Company</u> (Our Approach to ESG; Sustainability Governance)	
	ce with Environmental Laws and Regulations  ESG Report: Our Company (Sustainability Governance) and Our Environment (Environmental Stewardship; Water)  Service and Retention  ESG Report: Our Company (Sustainability Governance) and Our Products (Product Quality; Customer Experience)  ental Remediation  Annual Report on Form 10-K  ESG Report: Our Company (Sustainability Governance) and Our Environment  ent Competency  Annual Report on Form 10-K  ESG Report: Our Company (Our Approach to ESG;

Fiscal 2024 ESG Report Company Workforce Products Communities Environment GRI/SASB Index

## **ABOUT OUR DATA**

Data contained in this report labeled "fiscal 2024" covers the 12-month period beginning Oct. 1, 2023, and ending Sept. 30, 2024. Unless otherwise noted, data represents all locations: production and packaging facilities, company headquarters, 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 2024 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 GHG Protocol standards and guidance to measure and report our GHG emissions. We use country-specific Scopes 1 and 2 GHG emission factors, specifically from the U.S. EPA's "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, we use the EPA's "GHG Emission Factors Hub." We use 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 September 2023 would be used for the fiscal 2024 period beginning Oct. 1, 2023, and ending Sept. 30, 2024).

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.



59





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

<u>compassminerals.com</u> sustainability@compassminerals.com

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