

Independent Limited Assurance Report

ERM Certification & Verification Services Incorporated ("ERM CVS") was engaged by Compass Minerals International, Inc. ("Compass Minerals") to provide limited assurance of selected environmental, safety, and social data in the Compass Minerals' Fiscal 2024 ESG Report (the "Report").

ENGAGEMENT SUMMARY

Scope of our assurance engagement	Whether the following Selected Information is fairly presented in the Report, in all material respects, in accordance with the reporting criteria. Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.
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Selected Information

Environmental Data

- Scope 1 GHG emissions [metric tons CO₂e]
- Scope 2 GHG emissions (location-based) [metric tons CO₂e]
- Scopes 1 and Scope 2 GHG emissions intensity [kilograms CO₂e /ton production*]
- Scope 3 Category 4 GHG emissions - Upstream Transportation and Distribution [metric tons CO₂e]
- Total direct energy consumption [MWh]
- Total indirect energy consumption [MWh]
- Total water withdrawal [megaliters]
- Total waste generated [metric tons]
- Hazardous waste generated [metric tons]
- Nonhazardous waste generated [metric tons]
- Waste diverted from disposal [metric tons]
- Waste directed to disposal [metric tons]

Safety Data

- Number of work-related recordable injuries [number]
- Rate of work-related recordable injuries/total recordable injury rate [number]
- Number of work-related fatalities [number]
- Lost time injury rate [number]
- Number of work-related ill health/occupational disease [number]

Social Data

- Rate of voluntary turnover by employees [percentage]
- Ethnic diversity of U.S. workforce [percentage]
- Gender diversity [percentage]
- Diversity of board of directors [percentage]
- Diversity of management-level employees [percentage]

*We place reliance on the financial assurance conducted on production tons as they are presented in the Annual Report on Form 10-K for the year ending September 30, 2024.

Reporting period	Fiscal 2024 (October 1, 2023 - September 30, 2024)
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Reporting criteria	<ul style="list-style-type: none"> • World Business Council for Sustainable Development (WBCSD) / World Resources Institute (WRI) GHG Protocol (2004, as updated January 2015); • Global Reporting Initiative (GRI) Standards; • Sustainability Accounting Standards Board (SASB) Metals & Mining Sector; and • Compass Minerals Basis of Reporting as disclosed in the Fiscal 2024 ESG Report.
Assurance standard and level of assurance	<p>We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information'.</p> <p>The procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.</p>
Respective responsibilities	<p>Compass Minerals is responsible for preparing the Report and for the collection and presentation of the information within it, and for the designing, implementing and maintaining of internal controls relevant to the preparation and presentation of the Selected Information.</p> <p>ERM CVS' responsibility is to provide a conclusion to Compass Minerals on the agreed assurance scope based on our engagement terms with Compass Minerals, the assurance activities performed and exercising our professional judgment.</p>

OUR CONCLUSION

Based on our activities, as described below, nothing has come to our attention to indicate that the Selected Information is not fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

OUR ASSURANCE ACTIVITIES

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

- Evaluating the appropriateness of the reporting criteria for the Selected Information;
- Interviewing management representatives responsible for managing the Selected Information;
- Interviewing relevant staff to understand and evaluate the management systems and processes (including internal review and control processes) used for collecting and reporting the Selected Information;
- Reviewing of a sample of qualitative and quantitative evidence supporting the Selected Information at a corporate level;
- Performing an analytical review of the full year data submitted by all locations included in the consolidated fiscal 2024 group data for the selected disclosures which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary;
- Conducting in-person visits to two Compass Minerals facilities in Unity, SK, Canada and Cote Blanche, LA, USA to review source data and local reporting systems and controls;
- Evaluating the conversion and emission factors and assumptions used; and

- Reviewing the presentation of information relevant to the assurance scope in the Report to ensure consistency with our findings.

THE LIMITATIONS OF OUR ENGAGEMENT

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

OUR INDEPENDENCE, INTEGRITY AND QUALITY CONTROL

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

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

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



February 25, 2025
Malvern, PA

ERM Certification & Verification Services Incorporated

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