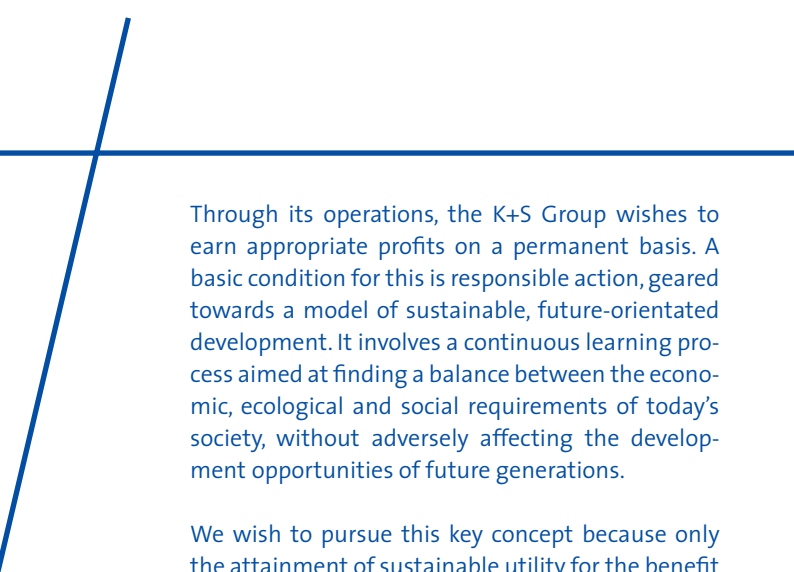


Safety
Health
Environment



Experience growth.



Through its operations, the K+S Group wishes to earn appropriate profits on a permanent basis. A basic condition for this is responsible action, geared towards a model of sustainable, future-orientated development. It involves a continuous learning process aimed at finding a balance between the economic, ecological and social requirements of today's society, without adversely affecting the development opportunities of future generations.

We wish to pursue this key concept because only the attainment of sustainable utility for the benefit of society can guarantee our Company's longterm existence.

In order to achieve these fundamental objectives, we endeavour to constantly improve our products and services, industrial safety, environmental protection and the protection of the health of our employees in the workplace. To this end, our safety, environment and quality management systems make sure that work processes are carefully planned, expertly executed and regularly checked, and that any weaknesses are always rectified.

All employees are obliged to observe legal regulations and operation procedures at all times. This applies to the following in particular:

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- protecting one's health and that of fellow employees and preventing accidents and work-related illnesses
 - taking into consideration the latest developments in technology, occupational medicine and hygiene in the planning of industrial facilities and processes, and in the performance of all operations
 - observing product and industrial safety as well as environmental protection during the production, storage, transport, distribution and utilisation of our products
 - minimizing the impact on the environment by economising on resources
 - increasing customer satisfaction by improving the avoidance of mistakes during all business processes and, at the same time, safeguarding the interests of our Company
 - conducting an open dialogue with the public on the subject of the environmental impact of our Company's operations

Our guideline constitutes a binding principle in relation to the conduct of all employees. It is continuously checked for its practicability and, if necessary, adjusted accordingly.

The K+S Aktiengesellschaft
Executive Board

Kassel, May 2004

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