

GRI Index with the 17 Sustainable Development Goals

The following GRI Content Index follows a structure based on the relevant topics for Evonik and, thus, the chapter structure of the ESRS report 2025. The sequence of the GRI references is therefore not fundamentally ascending but is aligned with the chapters "General Information," "Environmental Information," "Social Information," and "Governance Information." The ESRS report has been prepared with reference to the GRI Sustainability Reporting Standards. Since 2019, we have aligned the 17 UN Sustainable Development Goals with the GRI references.



2026

Statement of use	Evonik Industries AG has reported with reference to the GRI Standards for the period January 1, 2025 to December 31, 2025.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

Relevant SDG	GRI Standard/Other Source	Disclosure	Location ^a	Omission		
				Requirement(s) omitted	Reason	Explanation
General Disclosures						
	GRI 2: General Disclosures 2021	2-1 Organizational details	72, 78, 195, 291			
		2-2 Entities included in the organization's sustainability reporting	78, www.evonik.finance/list-of-shareholdings			
		2-3 Reporting period, frequency, and contact point	8, 291			
		2-4 Restatements of information	78, 92			
		2-5 External assurance	80, 277			
		2-6 Activities, value chain, and other business relationships	11, 13, 173			
8, 10		2-7 Employees	150, 151			
		2-8 Workers who are not employees	--		Applicability	Not applicable due to the non-material engagement of contractors' employees.
5, 16		2-9 Governance structure and composition	104, 105, 147			
5, 16		2-10 Nomination and selection of the highest governance body	104			

Relevant SDG	GRI Standard/Other Source	Disclosure	Location ^a	Omission		
				Requirement(s) omitted	Reason	Explanation
16		2-11 Chair of the highest governance body	104			
16		2-12 Role of the highest governance body in overseeing the management of impacts	42, 60, 61, 104, 105, 147, 280			
		2-13 Delegation of responsibility for managing impacts	60, 61, 104, 105			
		2-14 Role of the highest governance body in sustainability reporting	43, 80, 91, 104, 105			
16		2-15 Conflicts of interest	64, 104, 172, 280			
		2-16 Communication of critical concerns	169, 170			
		2-17 Collective knowledge of the highest governance body	66, 67, 104, 105			
		2-18 Evaluation of the performance of the highest governance body	60, 61			
		2-19 Remuneration policies	107, 108			
16		2-20 Process to determine remuneration	107			
		2-21 Annual total compensation ratio	147			
		2-22 Statement on sustainable development strategy	11, 81, 82, 84			
16		2-23 Policy commitments	81, 107, 108, 162, 176			
		2-24 Embedding policy commitments	100, 105, 107, 162, 163, 164, 167, 173, 174			
		2-25 Processes to remediate negative impacts	154, 163, 166, 169, 170, 175			
16		2-26 Mechanisms for seeking advice and raising concerns	91, 163, 169, 170, 175, 176			
16		2-27 Compliance with laws and regulations	137, 172			
		2-28 Membership of associations	105, 162			
		2-29 Approach to stakeholder engagement	89, 90, 147, 154, 162, 169, 170, 174, 175, 176, 178			
8		2-30 Collective bargaining agreements	147, 148			
Material topics						
	GRI 3: Material Topics 2021	3-1 Process to determine material topics	77, 78, 91, 92, 97			
		3-2 List of material topics	92, 93, 95, 96			
General Information						
Material topic: Portfolio transformation						
Economic performance						

Relevant SDG	GRI Standard/Other Source	Disclosure	Location ^a	Omission		
				Requirement(s) omitted	Reason	Explanation
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 84, 89, 90, 97, 101, 102, 104, 105, 106, 110, 162			
8, 9	GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	83			
13		201-2 Financial implications and other risks and opportunities due to climate change	52, 85, 99, 112			
		201-3 Defined benefit plan obligations and other retirement plans	47, 48, 149, 221			
		201-4 Financial assistance received from government	40		Confidentiality constraints	We only report on financial assistance received from the EU and Germany. (201-4 a. iii.)
Market presence						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 144, 151, 162			
1, 5, 8	GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	146			
Indirect economic impacts						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 162			
5, 9, 11	GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	83			
1, 3, 8		203-2 Significant indirect economic impacts	83, 85			
Environmental Information						
Material topic: Mitigating climate change						
Emissions						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 111, 162			
3, 12, 13, 14, 15	GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	79, 115, 116			
3, 12, 13, 14, 15		305-2 Energy indirect (Scope 2) GHG emissions	79, 115			
3, 12, 13, 14, 15		305-3 Other indirect (Scope 3) GHG emissions	79, 115, 117			

Relevant SDG	GRI Standard/Other Source	Disclosure	Location ^a	Omission		
				Requirement(s) omitted	Reason	Explanation
13, 14, 15	GRI 305: Emissions 2016	305-4 GHG emissions intensity	115			
13, 14, 15		305-5 Reduction of GHG emissions	114, 115			
3, 12, 14, 15		305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	159			
Material topic: Green energy						
Energy						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 119, 162			
7, 8, 12, 13	GRI 302: Energy 2016	302-1 Energy consumption within the organization	121			
7, 8, 12, 13		302-3 Energy intensity	121			
7, 8, 12, 13		302-4 Reduction of energy consumption	120, 121			
Material topic: Water management						
Water and effluents						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 122, 162			
6, 12	GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	123, 124, 125			
6		303-2 Management of water discharge-related impacts	124, 125, 156			
6		303-3 Water withdrawal	124, 125	Punkte b und c	Informationen nicht verfügbar/unvoll- ständig	Daten nicht ver- fügbar
6		303-4 Water discharge	124, 125	Punkte b und c	Informationen nicht verfügbar/unvoll- ständig	Daten nicht ver- fügbar
6		303-5 Water consumption	124, 125	Punkte b und c	Informationen nicht verfügbar/unvoll- ständig	Daten nicht ver- fügbar
Material topic: Biodiversity						
Biodiversity						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 126, 162			

Relevant SDG	GRI Standard/Other Source	Disclosure	Location ^a	Omission		
				Requirement(s) omitted	Reason	Explanation
6, 14, 15	GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	128, 129			
Material topic: Circular economy						
Materials						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 130, 162			
8, 12	GRI 301: Materials 2016	301-1 Materials used by weight or volume	134			
8		301-3 Reclaimed products and their packaging materials	133			
Waste						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 130, 162			
3, 6, 11, 12	GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	110, 133, 134			
3, 6, 11, 12		306-2 Management of significant waste-related impacts	110, 133, 134			
3, 11, 12		306-3 Waste generated	133, 134			
3, 11, 12		306-4 Waste diverted from disposal	133, 134			
3, 11, 12		306-5 Waste directed to disposal	133, 134			
Material topic: Product stewardship						
Customer health and safety						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 135, 162			
16	GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	135			
		416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	137			
Marketing and Labeling						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 135, 162			
12	GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	137			

Relevant SDG	GRI Standard/Other Source	Disclosure	Location ^a	Omission		
				Requirement(s) omitted	Reason	Explanation
16	GRI 417: Marketing and Labeling 2016	417-2 Incidents of non-compliance concerning product and service information and labeling	137			
Social Information						
Material topic: Attractiveness as an employer/Employee satisfaction						
Employment						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 144, 162			
5, 8, 10	GRI 401: Employment 2016	401-1 New employee hires and employee turnover	150, 151			
3, 5, 8		401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	148, 149, 157			
5, 8		401-3 Parental leave	148			
Labor/management relations						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 144, 162			
8	GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	147			
Training and education						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 144, 149, 162			
4, 5, 8, 10	GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	148			
8		404-2 Programs for upgrading employee skills and transition assistance programs	149			
5, 8, 10		404-3 Percentage of employees receiving regular performance and career development reviews	146			
Material topics: Diversity and equal opportunity						
Diversity and equal opportunity						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 151, 162			
5, 8	GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	69, 104, 150, 151, 153, 154			
5, 8, 10		405-2 Ratio of basic salary and remuneration of women to men	147			

Relevant SDG	GRI Standard/Other Source	Disclosure	Location ^a	Omission		
				Requirement(s) omitted	Reason	Explanation
Material topics: Occupational health and safety						
Occupational health and safety						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 154, 155, 162			
8	GRI 403: Occupa- tional Health and Safety 2018	403-1 Occupational health and safety management system	154, 155			
8		403-2 Hazard identification, risk assessment, and incident investigation	154, 155, 156			
8		403-3 Occupational health services	157			
8, 16		403-4 Worker participation, consultation, and communication on occupational health and safety	154, 155, 156			
8		403-5 Worker training on occupational health and safety	157			
3		403-6 Promotion of worker health	157			
8		403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	157, 158			
8		403-8 Workers covered by an occupational health and safety management system	158			
3, 8, 16		403-9 Work-related injuries	158, 159	Point b, iii to iv and points c. and d.	Confidentiality constraints	We do not give figures for acci- dents and hours worked by con- tractors' employ- ees.
3, 8, 16		403-10 Work-related ill health	158, 160			
Governance Information						
Material topic: Responsible management/human rights						
Anti-corruption						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 162, 163, 164, 165			
16	GRI 205: Anti-cor- ruption 2016	205-1 Operations assessed for risks related to corruption	163, 164, 166, 169			
16		205-2 Communication and training about anti-corruption policies and procedures	167, 168, 171			
		205-3 Confirmed incidents of corruption and actions taken	172			
Anti-competitive behavior						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 162			

Relevant SDG	GRI Standard/Other Source	Disclosure	Location ^a	Omission		
				Requirement(s) omitted	Reason	Explanation
16	GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	172			
Non-discrimination						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 162			
5, 8	GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	172		Legal prohibitions	For data protection reasons, it is not possible for us to make all the disclosures on 406-1 b iv. required by the GRI.
Freedom of association and collective bargaining						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 144, 162, 174			
8	GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	166, 178			
Child labor						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 162, 174, 175			
8, 16	GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	166, 178			
Forced or compulsory labor						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 162, 174, 175			
8	GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	166, 178			
Customer privacy						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 162, 179			
16	GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	180			

Relevant SDG	GRI Standard/Other Source	Disclosure	Location ^a	Omission		
				Requirement(s) omitted	Reason	Explanation
Public policy						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 162, 172			
16	GRI 415: Public Policy 2016	415-1 Political contributions	173			
Material topic: Responsibility in the supply chain						
Procurement practices						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 162, 173, 176			
8	GRI 204: Procure- ment Practices 2016	204-1 Proportion of spending on local suppliers	174			
Supplier environmental assessment						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 162, 173, 176			
	GRI 308: Supplier Environmental As- sessment 2016	308-1 New suppliers that were screened using environmental criteria	178			
		308-2 Negative environmental impacts in the supply chain and actions taken	178, 179			
Supplier social assessment						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 162, 173, 176			
5, 8, 16	GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	178			
5, 8, 16		414-2 Negative social impacts in the supply chain and actions taken	178, 179			
Further material topic: Cybersecurity						
	GRI 3: Material Topics 2021	3-3 Management of material topics	43, 89, 90, 97, 101, 102, 104, 105, 106, 110, 162, 179			