

SASB content index

Evonik uses the Sustainability Accounting Standards Board (SASB) Content Index to provide structured information for investors on SASB-relevant topic. In the industry classification system provided by SASB, Evonik is assigned to the SASB Resource Transformation Chemicals industry standard. The SASB content index refers to [Evonik's financial and sustainability report 2025](#), which has been prepared in accordance with the European Sustainability Reporting Standards (ESRS).

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SASB topic & accounting metric	SASB code	Category	GRI disclosure number	Reference point Financial and Sustainability Report
Greenhouse Gas Emissions				
Gross global scope 1 emissions, percentage covered under emissions-limiting regulations	RT-CH-110a.1	Quantitative	305-1/E1	Table Evonik Carbon Footprint p. 115
Discussion of long-term and short-term strategy or plan to manage scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	RT-CH-110a.2	Discussion and analysis	305/E1, E2	Mitigating climate change: p. 111 ff.
Air Quality				
Air emissions of the following pollutants: 1. NO _x (excluding N ₂ O) 2. SO _x 3. Volatile organic compounds (VOC) and 4. Hazardous air pollutants (HAPs)	RT-CH-120a.1	Quantitative	305-7/E2	Table emissions into the air and water p. 159 f.
Energy Management				
1. Total energy consumed 2. Percentage grid electricity 3. Percentage renewable 4. Total self-generated energy	RT-CH-130a.1	Quantitative	302-1-5/E1	Table electricity and steam data p. 120 , Table energy consumption and mix p. 121
Water Management				
1. Total water withdrawn 2. Total water consumed, percentage of each in regions with high or extremely high baseline water stress	RT-CH-140a.1	Quantitative	303-3, 303-5/E2, E3	Table water data p. 125
Number of incidents of non-compliance associated with water-quality permits, standards, and regulations	RT-CH-140a.2	Quantitative	307-1, 419-1/E2	Actions: occupational and plant safety p. 156
Description of water management risks and discussion of strategies and practices to mitigate those risks	RT-CH-140a.3	Discussion and analysis	303/E2, E3	Water management: p. 122 f.
Hazardous Waste Management				
Amount of hazardous waste generated, percentage recycled	RT-CH-150a.1	Quantitative	306-2/E5	Table waste management p. 133
Community Relations				

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Discussion of engagement processes to manage risks and opportunities associated with community interests	RT-CH-210a.1	Discussion and analysis	413-1 und 413-2/ESRS 2 SBM-3	Sustainability analysis of our businesses p.85 f. , Stakeholder engagement p.89 f. , Chart Commitments in respect of sustainability expertise p.105. , Biodiversity: progress in 2025 p.127 f. , Sustainable palm oil production: collaboration with WWF and Beiersdorf p.133 , Chart Voluntary commitments and international corporate social and ethical standards p.162 , Responsibility within the supply chain p.173 ff.
Workforce Health & Safety				
1. Total recordable incident rate (TRIR) and 2. Fatality rate for a) direct employees and b) contract employees	RT-CH-320a.1	Quantitative	403-9/S1	Occupational health and safety: metrics p.158 f.
Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	RT-CH-320a.2	Discussion and analysis	403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-10/S1	Occupational health and safety p.154 ff.
Product Design for Use-Phase Efficiency				
Revenue from products designed for use-phase resource efficiency	RT-CH-410a.1	Quantitative		Portfolio transformation: metrics p.87 f. , Circular Economy: metrics p.133 , Table EU taxonomy: overview of KPIs for 2025 p.142
Safety & Environmental Stewardship of Chemicals				
1. Percentage of products that contain Globally Harmonized System of Classification and Labelling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances 2. Percentage of such products that have undergone a hazard assessment	RT-CH-410b.1	Quantitative		Table data for SoCs and SVHCs and breakdown by hazard class p.138
Discussion of strategy to 1. Manage chemicals of concern and 2. Develop alternatives with reduced human and/or environmental impact	RT-CH-410b.2	Discussion and analysis		Product stewardship: p.135 ff.
Genetically Modified Organisms				
Percentage of products by revenue that contain genetically modified organisms GMOs	RT-CH-410c.1	Quantitative		No indication
Management of the Legal & Regulatory Environment				
Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	RT-CH-530a.1	Discussion and analysis		Environmental information p.110 , PFAS – a challenge and a responsibility p.137 , Advocacy p.172, Our positions p.173
Operational Safety, Emergency Preparedness & Response				
Process Safety Incidents Count PSIC, Process Safety Total Incident Rate PSTIR,	RT-CH-540a.1	Quantitative	306-2/E5	Chart process safety incident rate p.159

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and Process Safety Incident Severity Rate PSISR				
Number of transport incidents	RT-CH-540a.2	Quantitative		No indication
Activity metric				
Production output by reportable segments	RT-CH-000.A	Quantitative		Chart resources and value contributed by Evonik in 2025 (production output) p. 83