

SASB content index

Evonik uses the Sustainability Accounting Standards Board (SASB) Content Index to provide structured information for investors on SASB-relevant topics. 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 sustainability report](#), 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	Mitigating climate change p.129 ff
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	Strategy and management p.129, Targets p.129, Actions p.130 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	Emissions into the air and water p.184 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	Energy consumption a and mix p.142 and Energy inputs p.99, Evonik's electricity and steam accounting 2024 p.141
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 Total water withdrawn 2.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	Evonik's water data 2024 p.145
Number of incidents of non-compliance associated with water-quality permits, standards, and regulations	RT-CH-140a.2	Quantitative	307-1, 419-1/E2	Occupational and plant safety p.181
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.143 ff
Hazardous Waste Management				
Amount of hazardous waste generated, percentage recycled	RT-CH-150a.1	Quantitative	306-2/E5	Waste management and Production waste p.158
Community Relations				
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	Resources and value contributed by Evonik in 2024 p.99, Sustainability analysis of our businesses p.101 f., Stakeholder engagement p.105 ff, Commitments in respect of sustainability expertise p.123, Biodiversity p.147 ff, Product stewardship p.159 ff, Voluntary commitments and international corporate social and ethical standards p.188, Responsibility within the supply chain p.200 ff

SASB topic & accounting metric	SASB code	Category	GRI disclosure number	Reference point Financial and Sustainability Report
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	Lost time injury rate p. 183 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. 180 ff, Product stewardship p. 159
Product Design for Use-Phase Efficiency				
Revenue from products designed for use-phase resource efficiency	RT-CH-410a.1	Quantitative		2024 findings p. 103, Quantifying the handprint of selected Evonik Next Generation Solutions p. 103 f, Portfolio transformation p. 101 f, Sustainability analysis of our businesses p. 101 ff, Circular economy p. 153 ff
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		Product stewardship p. 159 ff
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. 159 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		Our positions p. 198 f, Opportunity and risk management p. 60 ff and 114 ff, Product stewardship p. 159 ff
Operational Safety, Emergency Preparedness & Response				
Process Safety Incidents Count PSIC, Process Safety Total Incident Rate PSTIR, and Process Safety Incident Severity Rate PSISR	RT-CH-540a.1	Quantitative	306-2/E5	Process safety incident rate p. 184
Number of transport incidents	RT-CH-540a.2	Quantitative		Transportation safety p. 182
Activity metric				
Production output by reportable segments	RT-CH-000.A	Quantitative		Production output p. 99