SUSTAINABILITY REPORT[1]

LEADING PORTFOLIO – SUSTAINABLE IMPACT

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[1] The disclosures in the following chapters are not covered by the statutory audit, but were reviewed in the context of a separate assurance engagement.

9

GENERAL INFORMATION

At Evonik, our goal is to make life better for present and future generations. Our sustainable corporate strategy is an expression of this aspiration, including ambitious targets and an understanding of how to translate sustainability into profitability.

Material topics

- **Portfolio transformation**

- Mitigating climate change
- Green energy
- Water management
- Biodiversity
- Circular economy
- Product stewardship

- Attractiveness as an employer/ employee satisfaction
- Diversity and equal opportunity
- Occupational health and safety

- Responsible corporate governance/ human rights
- Responsibility within the supply chain
- Cybersecurity

Top
5%
Gold status from EcoVadis, placing Evonik in the top 5 percent of companies evaluated

13
material sustainability topics for Evonik

48%
Proportion of sales from Next Generation Solutions

Key messages at a glance: General information

- **Sustainability targets systematically pursued as part of our corporate strategy**
- **Issuance of third and fourth green bond**
- **New production facilities for aluminum oxide and alkoxides commissioned to expand our Next Generation Solutions**
- **Enhanced assessment of sustainability opportunities and risks bolsters our resilience**

9.1 About this sustainability report

Sustainability report 2025

ESRS 2 BP-1

This is the 18th full sustainability report published by Evonik and the second sustainability report in compliance with the European Sustainability Reporting Standards (ESRS). This year, our sustainability report corresponds to the combined non-financial statement. The report covers the period from January 1 to December 31, 2025, except where otherwise indicated.

Our goal is to provide our stakeholders with a transparent and objective picture of our sustainability performance. With a view to ensuring the consistency of reporting and our perceived stakeholder expectations, we have retained the basic structure for presenting Evonik's sustainable transformation and our holistic approaches. The outcomes of our double materiality assessment

ESRS 2 SBM-3

Guidance: Allocation of the chapters in the financial and sustainability report to the ESRS topical standards T23

ESRS topical standard	Chapter with key focus	Chapter with further disclosures[a]
ESRS 1 General requirements	Basis for all chapters in the sustainability report	
ESRS 2 General disclosures	**9. General information**	**1. Basic information on the Evonik Group** 1.1 Business model **5. Opportunity and risk report**
E1 Climate change	**10. Environmental information** 10.1 Mitigating climate change 10.2 Green energy	
E2 Pollution	**10. Environmental information** 10.6 Product stewardship	**11. Social information** 11.3 Occupational health and safety
E3 Water and marine resources	**10. Environmental information** 10.3 Water management	
E4 Biodiversity and ecosystems	**10. Environmental information** 10.4 Biodiversity	
E5 Resource use and circular economy	**10. Environmental information** 10.5 Circular economy	
S1 Own workforce	**11. Social information** 11.1 Attractiveness as an employer/employee satisfaction 11.2 Diversity and equal opportunity 11.3 Occupational health and safety	**12. Governance information** 12.1 Responsible corporate governance/ human rights
S2 Workers in the value chain	**12. Governance information** 12.2 Responsibility within the supply chain	**12. Governance information** 12.1 Responsible corporate governance/ human rights
S3 Affected communities	not material	
S4 Consumers and end-users	not material	
G1 Business conduct	**12. Governance information** 12.1 Responsible corporate governance/ human rights	**12. Governance information** 12.2 Responsibility within the supply chain
Entity-specific disclosures	**9. General information** 9.3 Portfolio transformation **12. Governance information** 12.3 Cybersecurity	

[a] This list serves as guidance and makes no claim to completeness. Other references are contained in the respective chapters.

define the direction and scope of our sustainability reporting at the aggregate level of material sustainability topics (see chapter 9.5 Materiality assessment p. 91 ff.). Allocation of our material topics to the topical ESRS is shown in the "Guidance" table T23 p. 77. The detailed index of disclosure requirements can be found in the annex to this sustainability report. In addition, we publish a GRI[1] and an SASB[2] index on our website.[3]

In the report, we identify ESRS disclosure requirements as follows: ESRS 2 BP-1.

We describe the minimum disclosure requirements for the MDR-P policies in the respective "Strategy and management" section, with additional detailed information provided in context in the "Actions" section. In the "Actions" and "Progress in 2025" sections, we disclose information in relation to MDR-A and in the "Targets" section information in relation to MDR-T. We have applied MDR-M to our metrics as shown in the "Metrics" section. These minimum disclosure requirements are not specifically identified within the report.

Basis for preparation

ESRS 2 BP-1, ESRS 2 BP-2

This sustainability report was prepared at consolidated level. The scope of consolidation is generally the same as that used to prepare Evonik Industries AG's IFRS consolidated financial statements. Alongside Evonik Industries AG, all material German and foreign subsidiaries directly or indirectly controlled by Evonik Industries AG are included. For the purposes of sustainability reporting, an assessment of the material impacts, risks, and opportunities (IROs[4]) was conducted for the entire Evonik Group, taking all subsidiaries into consideration. Wherever mandatory supplemental disclosures on specific environmental issues were required, associates, joint ventures, joint operations, other financial investments, and sites and production facilities not controlled by Evonik and hence not consolidated were analyzed to determine whether Evonik exercises operational control over them. This was not the case, meaning that the group of companies included in the consolidated financial statements corresponds to the group of companies included in sustainability reporting. No entities were excluded from the scope of consolidation for financial reporting for the sustainability report.

The sustainability report covers the Evonik Group's upstream and downstream value chain (see chapter 1.1 Business model p. 11 ff.) as follows:

- With regard to the assessment of material IROs, the upstream and downstream value chain was included through the sustainability analysis of the business activities, opportunity and risk management, the whistleblower system, and the evaluation of the business model.
- The group's strategies, actions, and targets affect its value chain in the following areas: sustainability analysis of business and related analytical methods, Evonik Carbon Footprint, circular economy, product stewardship, human rights compliance risk analysis, and responsibility within the supply chain.
- Data on the upstream and downstream value chain are included in the following input disclosures: quantifying the handprint of selected Next Generation Solutions, Evonik Carbon Footprint, whistleblower system, proportion of renewable raw materials, and validated suppliers.

The option to omit specific information corresponding to intellectual property, know-how, or the results of innovation was used in the following cases: operating expenditure in research and development to increase the proportion of Next Generation Solutions.

The exemption relating to the disclosure of impending developments or matters in the course of negotiation was not used.

Throughout the report, we provide the audited prior-year values for comparison. Information regarding any changes in methodology or adjustments of prior-year figures is provided on the relevant page.

As a general rule, Evonik applies the definitions of time horizons set out in ESRS 1. When analyzing our opportunities and risks in chapter 9.6 Opportunity and risk management p. 97 ff. and

[1] GRI = Global Reporting Initiative.
[2] SASB = Sustainability Accounting Standards Board.
[3] **https://www.evonik.com/en/sustainability.html**
[4] IROs = Impacts, risks, and opportunities.

chapter 9.7 Targets and significant actions p. 101 ff., we use data from our medium-term planning, which covers a period of up to three years from the end of the reporting period. The long-term horizon follows on directly from that time horizon and applies to a period of over three years. This means we depart from the definitions of the ESRS time horizons for these aspects.

Indirect sources (such as sector average data or other approximations used to calculate the Evonik Carbon Footprint) are explained in the relevant input disclosures for the value chain. We disclose assumptions and estimates, such as those for the Scope 3 calculation, in the relevant sections.

Uncertainties in the determination of inputs and monetary amounts arise especially in the case of data collected only once a year, in the extrapolation of data using a fast-close approach, and in making estimates. Additionally, all forward-looking information is by nature subject to uncertainty.

Relevant data on personnel and social indicators are largely collected via the global SAP HR information system. We use a structured, qualitative global process to obtain supplementary information. The global reporting date for the supplementary HR data was September 30, 2025. Solely the number of hours of continuing professional development was extrapolated for a twelve-month period.

The ecological data in this report comprise emissions and consumption figures for 98 production sites in 27 countries. Occupational safety data were recorded for additional locations (mainly sites exclusively engaged in administrative activities). Data collection, data analysis, and reporting are done using the environmental and incident management module of our global ESTER software (Evonik Standard Tool ESHQ[1] and Reporting). The reporting date for the environmental metrics is in each case December 31. The fast-close approach is still used only for Scope 3 emissions, except for category 3 (energy-related activities [not included in Scope 1 and Scope 2]) and category 5 (disposal and recycling of waste). The data for the full year are extrapolated on the basis of the first three quarters. We also apply the fast-close approach to some aspects of calculating the raw materials used, as described in chapter 10.5 Circular economy p. 130 ff.

The superabsorbents business was sold to the International Chemical Investors Group as of August 31, 2024. The relevant data for 2024 were recorded separately as of this reporting date.

All reporting units are clearly assigned to an organizational and business unit as well as coded using their geographical data. The key data in this report are rounded in line with standard commercial practice. In some cases, this may mean that individual values do not add up exactly to the totals given, and percentages are not an exact reflection of the values stated.

The following information was incorporated by reference into the sustainability report:

References T24

ESRS disclosure requirement at the data point level	Location of the reference in the sustainability report	Source referred to
ESRS 2 SBM-1 40 a i ESRS 2 SBM-1 40 a ii ESRS 2 SBM-1 42 ESRS 2 SBM-1 42 c	Chapter 9. General information p. 76 ff.	Chapter 1.1 Business model p. 11 ff.
ESRS 2 GOV-5 36	Chapter 9. General information p. 76 ff.	Chapter 5. Opportunity and risk report p. 42 ff.

[1] ESHQ = Environment, Safety, Health & Quality.

The non-financial key performance indicators are described in chapters 1.2 Principles and objectives **p. 14 f.** and 1.3 Business management systems **p. 16.**

Further information provided on websites is not part of this sustainability report and is identified by a .

Internal controls over sustainability reporting

ESRS 2 GOV-5

The process of sustainability reporting, as with financial reporting, is part of the processes/organization risk category of the risk management system in the Evonik Group (see chapter 5. Opportunity and risk report **p. 42 ff.**). Risks in this category arise primarily from process deficiencies. The basis for safeguarding against process-related risks is the ESRS Group Reporting Manual, which sets out the principles for sustainability reporting in the Evonik Group on the basis of ESRS requirements. In addition, there are a large number of procedural instructions governing the collection of data in the various spheres of responsibility.

Preparation of the sustainability report is part of the process of preparing the financial report. This means it is integrated into existing mechanisms for allocating responsibilities, implementing the dual control principle, and monitoring schedules. Furthermore, specific controls were implemented to ensure the accuracy and completeness of the ESRS sustainability reporting. These are subsequently reviewed and optimized on a regular basis. In addition to data validation in connection with the annual reporting process, our environmental data are subject to in-house performance analyses, benchmarks, internal and external audits, and oversight by various authorities during the year.

Disclosures relating to Evonik Industries AG

Evonik Industries AG is the parent company of the Evonik Group. It serves as the management holding company, defining the concepts and rules to be applied worldwide and monitoring their compliance. We have applied the ESRS in preparing our combined non-financial statement. The disclosures relating to the parent company were prepared without application of a framework. All the aspects described here apply equally to Evonik Industries AG and the Evonik Group. Data are recorded worldwide for the purposes of management and monitoring. For this reason, there is a clear focus on group metrics. There are few metrics that reasonably apply to Evonik Industries AG because it does not operate any production sites of its own.

Metrics relating to Evonik Industries AG T25

	2024	2025
Employees (reporting date: December 31)	2,417	2,654
Proportion of women in total headcount in %	47.4	45.2
Proportion of women in management functions in %	35.7	36.0
Total turnover in %	5.2	5.8
Average length of service in years	17.2	16.7

External assurance

To ensure that this report is up to date, we have included all relevant data available to us as of the editorial deadline on February 26, 2026.

All information is subject to a limited assurance engagement by KPMG AG Wirtschaftsprüfungsgesellschaft. The independent practitioner's limited assurance report is reproduced under "Supplementary information" **p. 277 ff.**

9.2 Sustainability at Evonik

ESRS 2 SBM-1

Evonik's aspiration is to create sustainable, value-added solutions for its customers. That promise is expressed in our purpose: **Leading beyond chemistry to improve life, today and tomorrow.** We lead beyond chemistry by networking competencies, perspectives, and partners. We describe our business model, our products, markets, and customer groups as well as Evonik's strategy in the financial section of the management report (see chapter 1. Basic information on the Evonik Group **p. 10 ff.**). Data on our employee structure can be found in chapter 11.1 in the table **T50** "Employees by region, contractual status, and full-time/part-time working" **p. 150**).

Economic challenges and geopolitical crises have become part of our everyday lives. We do not see this as a reason to reduce our commitment to greater sustainability. On the contrary, we regard our sustainability management as a key cornerstone when it comes to safeguarding and extending both Evonik's resilience to geopolitical crises and our market success on a lasting basis. Our sustainable corporate strategy makes a significant contribution to this with ambitious goals and management tools that help us translate transformation requirements into profitable growth. The strategy comprises the following elements:

- Giving sustainability a firm place in our market proposition and purpose
- Integrating sustainability into our strategic management process
- Increasing the proportion of attractive growth businesses in our portfolio with a clear focus on sustainability (see "Portfolio transformation")
- Foresighted resource management with ambitious environmental targets, including systematically considering the impact of our business along the value chain, as well as taking account of the Sustainable Development Goals (SDGs)
- Selective improvement of our sustainability reporting

As part of **Next Generation Evonik,** sustainability is an integral component of key core processes such as portfolio and innovation management, production and technology, as well as human resources work. This strategic integration paves the way for us to meet our promise to be an enabler of sustainability in a wide range of markets and walks of life.

In view of the transformation requirements made on our business activities, we draw a distinction between market-driven, asset-related, and human resources impact drivers. Accordingly, our sustainable corporate strategy is focused on three core processes: **Next Generation Solutions** with the sustainability analysis of our business (market perspective), **Next Generation Technologies** with the Evonik Carbon Footprint (asset perspective), and **Next Generation Culture** involving all levels of our HR work (human resources perspective). ESRS 2 SBM-3

We have hence set ourselves strategic sustainability targets. These relate, on the one hand, to the transformation of our portfolio, where we aim to increase the proportion of sales from Next Generation Solutions to over 50 percent by 2030. Viewed long-term, we aim to keep the proportion of sales generated with products that are classified as Challenged (see category "Challenged", chapter 9.3 Portfolio transformation **p. 84 ff.**) as a result of changes in market conditions, consumer behavior, rising reference levels, or tighter regulation to below 5 percent. On the other, we have pursued our climate strategy for the period 2021 through 2030 in keeping with our commitments to the Science Based Targets initiative (SBTi).[1] Selective investment in Next Generation Technologies will contribute to our target of reducing Scope 1 and 2 emissions by 25 percent between 2021 and 2030. We aim to reduce our Scope 3 emissions by around 11 percent by 2030[2] (see chapter 10.1 Mitigating climate change **p. 111 ff.**).

To meet these targets, we intend to invest more than €3 billion in the growth of our Next Generation Solutions between 2022 and 2030. These are products and solutions whose sustainability profile is above—or even significantly above—the market reference level. In the same period, we aim to invest €700 million in Next Generation Technologies. These are notably actions at production plants as well as infrastructure that are geared to reaching the goal of further reducing our CO_2 emissions. The aim of Next Generation Culture is to firmly embed sustainability at all levels of the human resources process—from recruiting through vocational training and continuing professional development to including sustainability metrics in remuneration systems. Through these three Next Generation Evonik building blocks, we are harnessing our agility to the full in order to create a business model that balances economic, ecological, and social aspects, thereby strengthening our resilience (see chapter 9.7 Targets and significant actions **p. 101 ff.**). ESRS 2 SBM-3

Our sustainability strategy is likewise the basis for our Green Finance Framework. In 2025, Evonik successfully issued its third and fourth green bonds—a senior bond in January and a hybrid bond in September, each with a nominal value of €500 million.

[1] **https://sciencebasedtargets.org/companies-taking-action#dashboard**
[2] Exact target: 11.07 percent.

The proceeds from the two bond issues will be allocated in accordance with our Green Finance Framework, with a particular focus on investments to expand our Next Generation Solutions and Next Generation Technologies.[1] ESRS E1-3

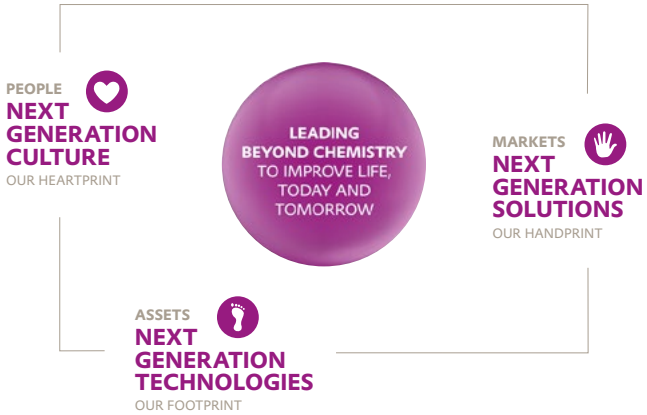
In order to manage Evonik's business development with a view to non-financial performance indicators, we need high-quality sustainability data. Alongside ESTER, our global ESHQ software for systematically capturing environmental data, our sustainability data management program—which we are gradually expanding to include additional sustainability-related management and reporting data—makes an important contribution here. Our ESRS reporting and our overview of Evonik's sustainability metrics contribute to enhancing transparency and the ability to rapidly retrieve data.[2]

Five key messages about sustainability at Evonik and what sustainability means for our company and our stakeholders.

1 Our purpose
We aspire to create sustainable, value-added solutions for our customers. That pledge is expressed in our purpose: **Leading beyond chemistry to improve life, today and tomorrow.** We lead beyond chemistry by networking competencies, perspectives, and partners.

2 Next Generation Evonik
We have integrated sustainability comprehensively into our corporate strategy—from research and development through portfolio management to our corporate culture. The core process is the sustainability analysis of our business. Research and development play a key role in the ongoing transformation of our portfolio.

Sustainability is the backbone of our purpose and our strategy C26



3 Next Generation Solutions (handprint)
We already generate 48 percent of our sales with products and solutions that have a positive sustainability profile. We aim to increase the proportion of sales generated with these Next Generation Solutions to over 50 percent by 2030.

4 Next Generation Technologies (footprint)
Evonik supports the objectives of the Paris Agreement on Climate Change. This is underscored by our commitment to the Science Based Targets initiative (SBTi). Between 2021 and 2030, we aim to reduce our Scope 1 and 2 emissions by 25 percent. For the reduction in our Scope 3 emissions, we are committed to a target of 11 percent.[3] Our targets have been validated by the SBTi and are aligned with the SBTi target level of "well below 2°C".

5 Next Generation Culture (heartprint)
We integrate sustainability into our human resources processes at all levels, from recruitment through vocational training and continuing professional development to engagement programs and remuneration.

Resources and value contributions

ESRS 2 SBM-1

Extensive transparency and sound analyses are our response to the growing interest in sustainability shown by our stakeholders. We take into account ecological, social, and economic effects to ensure a holistic assessment of our sustainability performance. Alongside potential future opportunities and risks for our business, we highlight the cost/benefit effects of Evonik's activities for society. We see this as an important contribution to the acceptance by society of new technologies and industrial production. The chart C27 "Resources and value contributions of Evonik in 2025" p. 83 provides an overview of how we create value for society.

In addition to its core business of manufacturing chemicals, Evonik is active in the fossil fuels sector. This accounted for sales of €590 million in 2025 (2024: €552 million), which mainly related to the sale of natural gas as well as electricity and steam from our highly efficient gas-fired power plants.

[1] https://www.evonik.com/en/investor-relations/bonds-rating/green-finance.html
[2] https://www.evonik.com/en/sustainability.html
[3] Exact target: 11.07 percent.

Resources and value contributed by Evonik in 2025[a]

C27

Input

Financial capital

- €6,006 million (€6,450 million) Property, plant and equipment
- €772 million (€816 million) Capital expenditures

Productive capital

- €9.8 billion (€10.5 billion) Procurement volume
- 98 (104) Production sites worldwide

Intellectual capital

- approx. 21,300 (approx. 21,400) Patents held

Human capital

- 31,053 (31,930) Employees
- €84.0 million (€75.3 million) Spending on vocational training and CPD

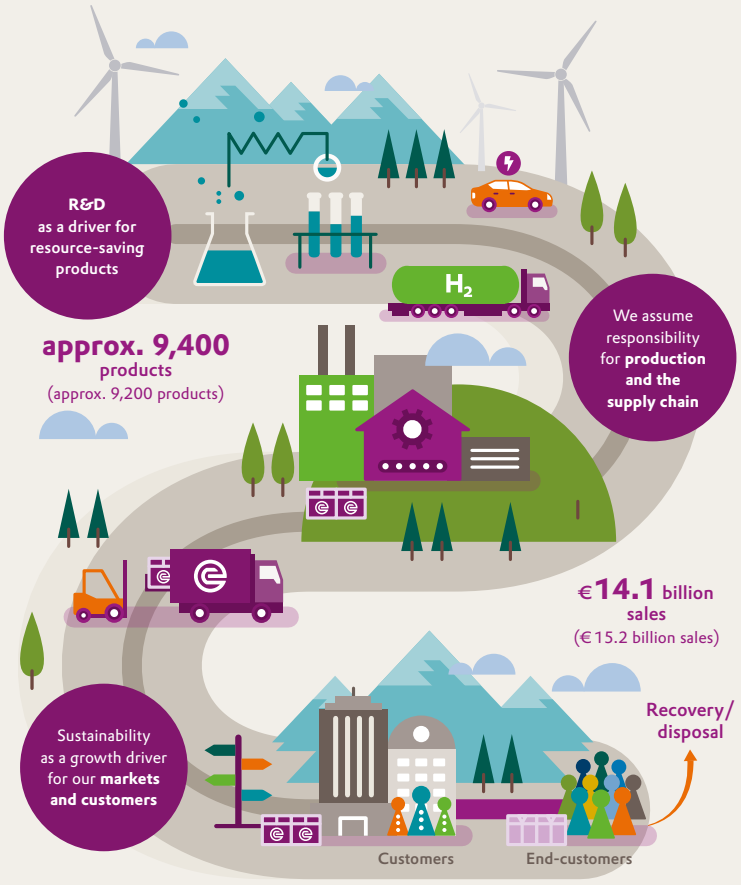
Social capital

- approx. 31,400 (approx. 32,000) Customers
- approx. 33,000 (approx. 33,000) Suppliers

Natural capital

- 13.88 terawatt hours (15.62 terawatt hours)[d] Net Energy input
- approx. 427 million m³ (approx. 430 million m³) Water intake

Our business



Output

Financial capital

- €1.9 billion (€2.1 billion) Adjusted EBITDA
- €695 million (€873 million) Free cash flow

Productive capital

- 6.0 million metric tons (7.3 million metric tons) Production output
- 48% (45%) Sales from Next Generation Solutions

Intellectual capital

- 246 (223) New patents

Human capital

- 5.3% (1.7%) Early employee turnover
- 2.1 hours (1.7 hours) Average learning time in Workday Learning

Social capital

- 86% (87%)[b] Suppliers evaluated[c]
- approx. 830 memberships (900 memberships) in industrial associations (Evonik and subsidiaries)

Natural capital

- 4.35 million metric tons (5.04 million metric tons) CO_2 emissions (Scopes 1 and 2)
- 9 million m³ (18 million m³)[d] Water consumption[e]

SDGs of particular relevance for Evonik

[a] Prior-year figures in brackets.
[b] Correction of an editorial error.
[c] TfS assessments of suppliers where annual procurement volume is > €100 thousand.
[d] Prior-year figure restated, see chapter 10. Environmental information p. 109 ff.
[e] For further details, see chart **C47** "Evonik's water data 2025" p. 124.

9.3 Portfolio transformation

ESRS 2 SBM-1, ESRS 2 SBM-3

Strategy and management

"Portfolio transformation" is one of the material topics from our double materiality assessment. By transforming our portfolio, we want to make Evonik even more resilient and gain access to **new, high-growth business opportunities.** At the same time, **our innovative products and technologies improve our customers' sustainability performance,** and we aim to use them **to strengthen customer loyalty.** Evonik has integrated sustainability into the strategic management process. A key tool for the strategic management and development of our portfolio is the sustainability analysis of our business. This gives us important insights into the quality of our portfolio, from determining the proportion of sales generated by our Next Generation Solutions to showing which products we classify as Transitioner or Challenged. We apply the industry standard[1] of the World Business Council for Sustainable Development (WBCSD), which takes account of the continuously expanding level of ambition in the markets. These are shaped by a dynamic competitive environment with shifting customer needs, new technologies, and rising regulatory requirements. A **change in consumer behavior could lead to a drop in Evonik's sales.** In the Custom Solutions and Advanced Technologies segments, **we are extending our product portfolio and specifically increasing sales with Next Generation Solutions.** Our sustainability analysis enables us to incorporate such factors into our strategic management process involving the executive board. In this way, we ensure that sustainability aspects play a direct and effective role in the management of our operating businesses.

In our view, one of Evonik's particular strengths is its close working partnership with customers. Most are industrial companies that use our products for further processing. The innovative solutions and technologies provided by our businesses offer important additional benefits for our customers compared with competitors in their end-markets. We cooperate with a broad spectrum of industrial partners to encourage the transformation to greater sustainability in our supply chains and end-markets.

Evonik strives to be integrated into customers' value chains wherever possible. This enables us to align our research and development, production, marketing, and distribution workflows closely with customer requirements. We also seek extensive contact with our stakeholders to enable the timely identification of relevant developments and help us understand their market impact. We use a wide range of internal analyses, training programs, and sales tools to increase our customer focus and the customer benefits of our offering. Notably research and development alliances help us address new market trends, mitigate technological and commercial risks, and enhance the market penetration of sustainable solutions.

Additionally, sustainability is closely integrated into the management of our innovation portfolio. In our innovation activities, the sustainability analysis of our business supports the selective optimization of business-related processes and products as well as the **further development of new business models.** Our innovation strategy focuses to an even greater extent on the most relevant sustainability trends in our business. The three innovation growth engines Advance Precision Biosolutions, Accelerate Energy Transition, and Enable Circular Economy are geared to high-growth Next Generation Solutions. Our innovative contributions to the transformation of many areas of application include novel membrane technologies, state-of-the art biosurfactants, and advanced catalyst recycling. Evonik also gains access to innovative technology and new business options through its corporate venture capital activities (see chapter 4. Research and development **p. 38 ff.**).

Targets

- Increase the proportion of sales generated with Next Generation Solutions to >50 percent by 2030
- Proportion of sales from Challenged products should be permanently <5 percent
- Generate €1.5 billion in additional sales from innovation growth engines by 2032

We aim to increase the proportion of sales generated by our Next Generation Solutions to over 50 percent by 2030. The proportion of the portfolio accounted for by Next Generation Solutions is part of the long-term incentive (see chapter 9.8, section "Performance-linked remuneration of senior management"). Viewed long-term, we intend to keep the proportion of sales generated with products that are classified as Challenged as a result of changes in market conditions, consumer behavior, rising reference levels, or tighter regulation to below 5 percent (see chapter 9.2 Sustainability at Evonik **p. 81 ff.**). Compared with 2023, we want to generate additional sales of €1.5 billion from the three innovation growth engines Advance Precision Biosolutions, Accelerate Energy Transition, and Enable Circular Economy by 2032.

Actions

We aim to achieve this, on the one hand, through the ongoing development of existing Next Generation Solutions. And, on the other, by aligning our research and development in order to generate additional sales with new Next Generation Solutions. At the same time, we are reducing the proportion of sales from products classified as Transitioner or Challenged through selective reformulation of chemical compositions or withdrawal from specific businesses.

[1] Chemical Industry Methodology for Portfolio Sustainability Assessments (PSA).

Continuous sustainability analysis of our businesses is the key tool for the strategic management and ongoing development of our portfolio. The methodology is based on the chemical industry standard for portfolio analysis. Extensive evaluation of these sustainability signals in all three dimensions of sustainability—economic, ecological, and social—provides insights for the foresighted management of individual products as well as entire business lines. The analysis findings are used in our strategic management process.

Sustainability analysis of our businesses: Methodology

The market signals identified by Evonik as significant form the core of our sustainability analysis. These include anticipated regulatory trends such as those relating to chemical safety along the value chain, ecological and social performance compared with alternative solutions, and major sustainability ambitions in our markets. The evaluation is aligned with the WBCSD framework. This lets us take account of different market signals in the various end-markets for our business.

The unit of evaluation is defined through a differentiated assessment of the relevant products in specific product-application-region combinations (PARCs). For each PARC, we also evaluate the sustainability performance of the products during their usage phase. This evaluation starts with a qualitative expert assessment that is then gradually refined and quantified using life cycle assessments. We dynamically extend the PARC approach to include new requirements, for example, in the areas of circularity and product stewardship. The sustainability analysis of our business provides us with timely signals in case key Evonik products or services are subject to prohibitions in certain markets. This is currently not the case. The chart **C28** "Sustainability analysis of our business: methodology" **p. 86** visualizes our approach.

Analysis of the measurability of sustainability **T26**

Type of analysis	Questions addressed
Sustainability analysis of our business	What are the strengths and weaknesses of the products in our portfolio with regard to sustainability requirements? (inside-out perspective and outside-in perspective)
Life cycle assessments	What are the environmental impacts of our products due to their production (cradle-to-gate) or including their application by our customers (cradle-to-grave)? (inside-out perspective)
Value chain analysis	What are the opportunities and risks associated with our products from a stakeholder perspective in their own value chains? (outside-in perspective)
Earnings per carbon emitted	How resilient is our business when it comes to carbon prices? (outside-in perspective)
Analysis for identifying sustainable development goals relevant to the group	Which products and solutions for our customers address the challenges facing society? How do we contribute to meeting the 17 SDGs? (inside-out perspective)

The assessment of all the PARCs analyzed is used in a structured overall evaluation of the sustainability performance of our portfolio, resulting in allocation to the performance categories "Leader" (A++), "Driver" (A+), "Performer" (B), "Transitioner" (C–), or "Challenged" (C––). We refer to products and solutions allocated to the categories "Leader" (A++) and "Driver" (A+) as Next Generation Solutions. These have attractive growth rates and stand out positively in their markets because of their clear sustainability benefits.

Life cycle assessments

Life cycle assessments are a focal area of our sustainability analysis. In 2025, we had the automated process for generating life cycle assessments certified by TÜV Rheinland. The findings are used for selective improvement of the product carbon footprint at our sites worldwide.

Value chain analysis

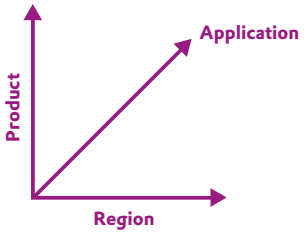
We involve the product managers of our businesses in the sustainability analysis of our business, enabling us to analyze the potential opportunities and risks of the relevant value chains. That includes disruptive factors observed in their markets, for example, as a result of shifting customer requirements or increased regulation. This is how we derive strategic recommendations for action on short- and long-term developments.

Sustainability analysis of our businesses: Methodology

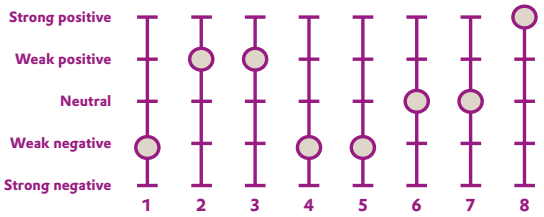
C28

I Defining objectives, scope, and processes

II Defining assessment segments



III Detecting market signals

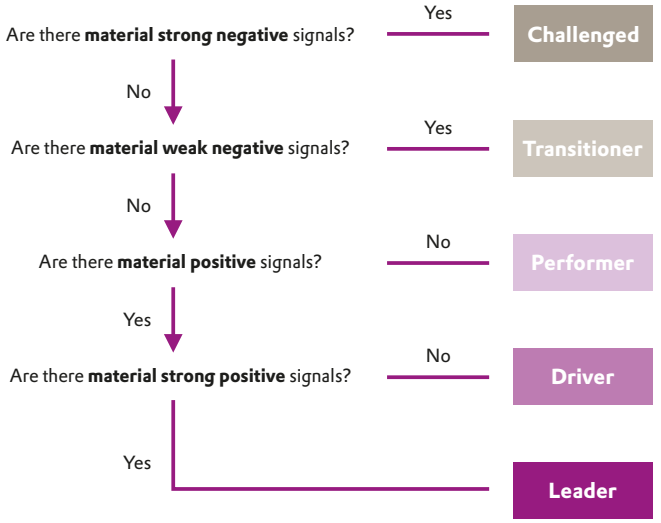


Market signals[a]

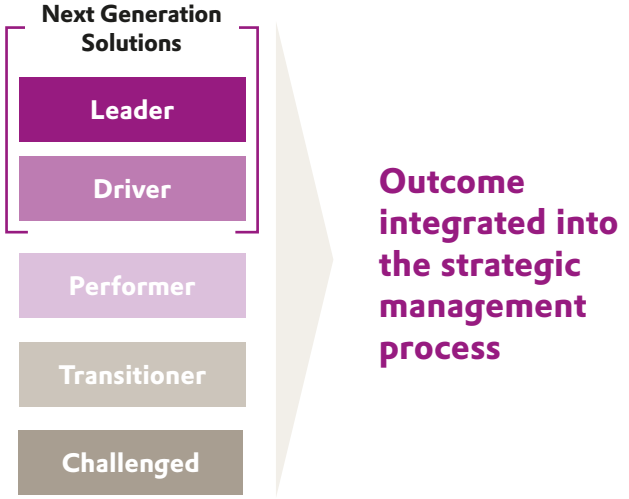
1 **Chemical hazard and exposure across the life cycle**
2 **Regulatory trends and global conventions**
3 **Sustainability ambitions along the value chain**
4 **Ecolabels, certification, and standards**
5 **Relative environmental and social performance**
6 Contribution to ecological and social value creation
7 Contribution to the SDGs
8 Internal guidelines and objectives

[a] Signal categories 1–5 are compulsory for the evaluation of the PARCs (product-application-region combinations); categories 6–8 are optional (additional evaluations).

IV Categorizing the portfolio



V Reporting and using the results



Integration of sustainability and financial information
We are selectively refining the management of our business and working on integrating sustainability and financial information. We have reported the metric of earnings per carbon emitted (EPCE), which we use to correlate our adjusted EBITDA with our Scope 1 and 2 emissions, since 2024. This ensures transparency by benchmarking, enabling us to use this metric in assessing investments and carbon prices, for example.

Progress in 2025

As part of our strategic transformation, Evonik is targeting green growth and sustainability to drive innovation. This includes our battery technology solutions for e-mobility. Evonik's first aluminum oxide facility in Asia, which focuses on specialty solutions for lithium-ion battery technologies, started production at the Yokkaichi site in Japan in the fiscal year. AEROXIDE®, an aluminum oxide for ultra-thin separator coatings for next-generation lithium-ion batteries, increases the range of electric vehicles. It also improves safety and speeds up battery charging as well as extending battery life and facilitating higher energy density.

Evonik completed its alkoxide production facility in Singapore in the fiscal year. Alkoxides are primarily used in the production of biodiesel fuels as well as for synthesis applications in the pharmaceutical and agricultural industries. Looking ahead, alkoxides are likely to play a greater role in the circular economy through their use in the chemical recycling of PET plastics (see chapter 10.5 Circular economy p. 130 ff.). The aim of this cutting-edge facility with its energy-efficient and sustainable production processes is to help customers reduce their carbon footprint (see chapter 10.1 Mitigating climate change p. 111 ff.). We describe the details of the investment projects in chapter 2.5 Segment performance p. 25 ff.

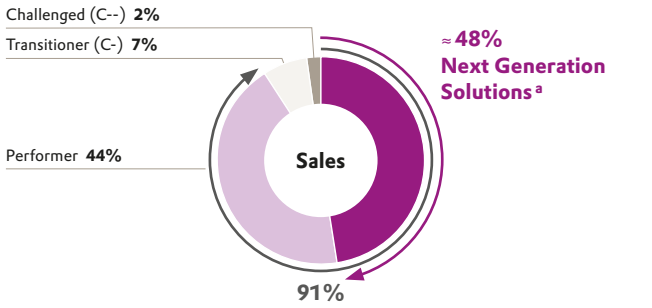
Metrics

2025 findings

In 2025, we examined 518 PARCs (2024: 532 PARCs), covering the total sales generated by Evonik with chemicals in the fiscal year. The slight decline in the number of PARCs compared with the previous year is due to portfolio adjustments and divestments. The following are the most important findings:

- Evonik generated 91 percent of sales with products and solutions whose sustainability performance was at least in line with the market reference level (Leader, Driver, and Performer). The figure for 2024 was likewise 91 percent.
- Forty-eight percent of Evonik's sales came from Next Generation Solutions. These are products and solutions with a positive sustainability profile that is above—or even well above—the market reference level (Leader and Driver categories). In 2024, the proportion was 45 percent. The percentage increase compared with 2024 resulted both from a higher number of sales relating to various Next Generation Solutions and from the sale of the superabsorbents business, which included a disproportionately small number of Next Generation Solutions.
- Slightly negative market signals were identified for 7 percent of sales (Transitioner category), while clearly negative signals were identified for 2 percent (Challenged category) (2024: also 7 percent Transitioner, 2 percent Challenged). We are addressing these in dialogue with our customers and suppliers through innovation or active portfolio management.

Portfolio overview C29



[a] Next Generation Solutions comprise products and solutions in the Leader and Driver categories.

In 2025, the additional sales generated by the three innovation growth engines—Advance Precision Biosolutions, Accelerate Energy Transition, and Enable Circular Economy—amounted to around €0.1 billion compared with 2023.

The EPCE of Evonik's portfolio in the reporting period was €431/metric ton of CO_2eq[1] (2024: €408/metric ton of CO_2eq).

Quantifying the handprint of selected Evonik Next Generation Solutions

Evonik markets a range of products whose use has a positive sustainability profile (handprint) compared with conventional alternatives. We use the metric of CO_2eq savings in the usage phase to quantify this effect. The savings are generated over the life cycle of the applications produced with the quantities of Evonik products sold. The calculation employs an in-house handprint evaluation methodology based on the new Guidance on Avoided

[1] CO_2 equivalents.

Emissions published by the WBCSD in 2025.[1] Both primary data for Evonik products and secondary data such as information from life cycle databases and market studies of reference products and their applications are used for calculation purposes. The assumptions for quantifying the sustainability impacts of our products during their usage phase are examined specifically by way of sensitivity analyses.

A total of seven product applications were analyzed in the reporting period.[2] The data used and the data quality are documented for both the Evonik product application and the reference product application for each example and are published on our website.[3] Our calculations show that, in 2025, application of the seven products analyzed—with which we generated sales of €1.5 billion—avoided greenhouse gas emissions of 44 million metric tons of CO_2eq (2024: 50 million metric tons of CO_2eq with sales of €1.5 billion generated by ten products). Since examples of other products were included in 2025, a direct comparison with the previous year is not meaningful.

UN Sustainable Development Goals of relevance for Evonik

ESRS E3-1

The Sustainable Development Goals (SDGs) provide guidance on actively aligning our current business activities with overarching development paths. Evonik supports implementing the SDGs and has been intensively examining its own positive and negative contributions for a number of years. Examples of the positive contributions made by our products and solutions to implementing the SDGs can be found on our website.[4] At the same time, we have devised a methodology to identify the SDGs that are of special relevance to the Evonik Group. This approach includes the 169 sub-targets of the 17 SDGs. An SDG is particularly relevant for us if there is a significant positive or negative influence on or by Evonik. To this end, we use a multi-step process to examine and weight key criteria such as sales, earnings contribution, and inclusion in our growth or innovation engines. The evaluation additionally includes the expectations of internal and external stakeholders. The SDGs of particular relevance for Evonik are:

SDGs of particular relevance for Evonik C30

In 2025, 58 percent of sales from our chemicals businesses (2024: approx. 55 percent) contributed to SDGs 3, 6, 12, and 13, which are of particular relevance from the viewpoint of the Evonik Group.

[1] https://www.evonik.com/content/dam/evonik/documents/Handprint%20methodology%20Avoided%20Emissions%202025.pdf.coredownload.pdf
[2] "Green" tire technology, amino acids for animal nutrition, additives for hydraulic fluids, the hydrogen-peroxide-to-propylene-oxide process, POLYVEST® for tires with lower rolling resistance, metal oxides for lithium-ion batteries, and Rohacell® for lightweight materials.
[3] https://www.evonik.com/en/sustainability.html
[4] https://www.evonik.com/en/sustainability/Sustainable-Development-Goals.html

9.4 Stakeholder engagement

Engaging with our stakeholders

ESRS 2 SBM-2

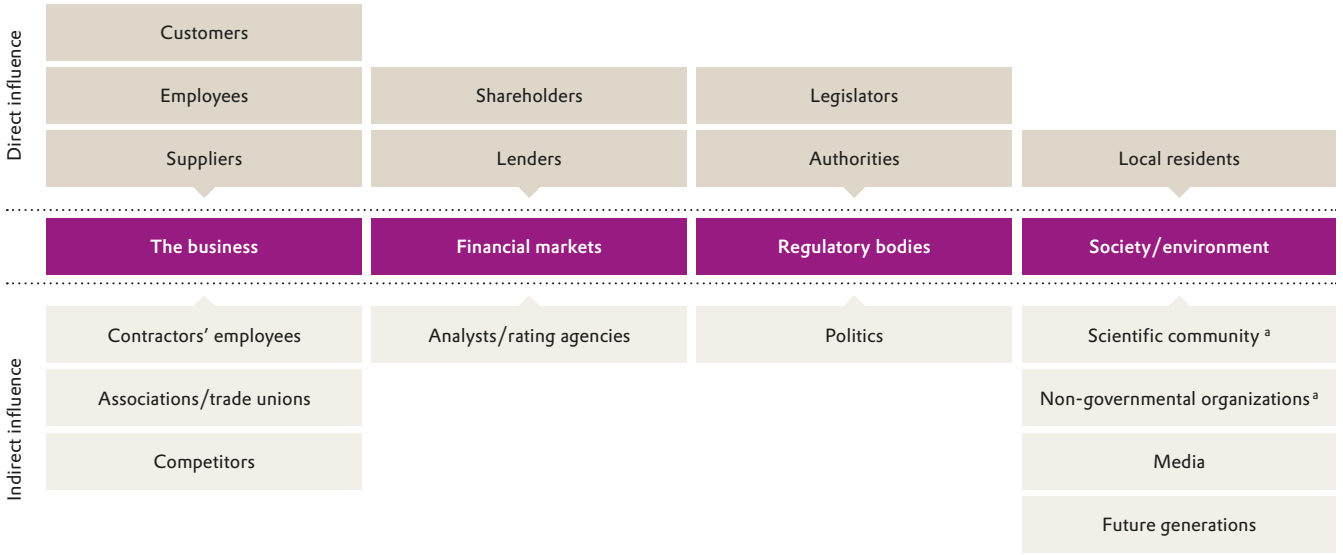
We firmly believe that only companies that act responsibly, enjoy people's trust, and are open to continuous improvement will be successful. This includes listening very carefully to how we are perceived by our stakeholders. In this way, we aim to counteract any potential lack of trust on the part of our key stakeholders—such as customers, suppliers, and shareholders.

Dialogue with our stakeholders is important as it gives us a better understanding of different perspectives and lets us regularly review our own positions. It enhances our insights into present and future societal challenges. In addition, we harness our stakeholder engagement to improve our grasp of how new market trends and developments may impact our business. This makes it easier for us to pinpoint potential opportunities and risks at an early stage and position Evonik more resiliently. We use the following criteria to define and prioritize our stakeholder groups:

- Type of influence (direct, indirect)
- Impact cluster (for instance, business, financial market)
- Characterization (for example, customers, employees, suppliers)

The following chart shows the stakeholder groups of relevance to Evonik and their influence on our company.

Stakeholder groups and their influence on Evonik C31



a We indirectly include nature as a silent stakeholder via data from NGOs and the scientific community.

Our dialogue with stakeholders is a continuous process—both in the operating business and at group level—and includes a wide range of topics and events. We use stakeholder-specific communication channels, including in-person or virtual meetings, site visits, our sustainability reporting, the Evonik website, and social media. Our whistleblower system provides a protected channel for reporting legal violations within the company (see chapter 12.1, section "Evonik's whistleblower system" p. 169 f.). Additionally, employees have the opportunity to participate in town hall meetings and staff meetings. We also conduct customer, supplier, and employee surveys.

Each year, our dialogue with stakeholders takes place through a wide range of topics and events (see chart C32 "Stakeholder engagement 2025" p. 90). Our executive board plays an active role in stakeholder engagement by attending events such as our annual shareholders' meeting, investor meetings, site visits, and town hall meetings. We share the insights gained within the company. These flow into the relevant processes, such as the sustainability analysis of our business and the materiality assessment. Our approach to engaging with our stakeholders includes involving Evonik's regions. In general, we take care to achieve the widest possible coverage of operational, political, social, and community perspectives, and also regularly hold a stakeholder conference.

Stakeholder engagement in 2025[a]

C32

	Most important material topics[b]	Examples of stakeholder engagement
CUSTOMERS **Effect:** Close dialogue with our customers to better understand market requirements; cooperative relationships to develop sustainable, innovative solutions; supporting our customers toward achievement of their sustainability targets	• Portfolio transformation • Mitigating climate change • Circular economy • Product stewardship • Responsible corporate governance/human rights • Responsibility within the supply chain • Cybersecurity	• Workshops on sustainable ammonia as well as on CO_2 and circularity roadmaps with manufacturers in the automotive industry • Dialogue with customers on carbon-reduced PA12 and circularity through the use of mechanically recycled products, including production trials • Dialogue on renewable energies and the coverage of life cycle assessments with a leading paint and coatings manufacturer
EMPLOYEES **Effect:** Transfer of knowledge; enhanced awareness of sustainability; development of skills for the application of sustainability principles in products, processes, and purchasing	• Portfolio transformation • Mitigating climate change • Attractiveness as an employer/ employee satisfaction • Diversity and equal opportunity • Occupational health and safety • Responsible corporate governance/human rights	• Works/employee meeting • Regular employee satisfaction survey • Internal training on topics such as long-term opportunities and risks, life cycle assessments, and mass balance methods • Best practices at Evonik Sustainability Roundtable • Evonik learning sessions • In-house social media communities • Civic education project "MUTausbruch" for apprentices
SUPPLIERS **Effect:** Improved sustainability and transparency of the supply chain; promotion of sustainable solutions in procurement and production; development of strategic partnerships along the value chain	• Portfolio transformation • Mitigating climate change • Circular economy • Responsible corporate governance/human rights • Responsibility within the supply chain	• Dialogue with strategic suppliers on topics such as product carbon footprint, supplier management, and data transfer • Partnership on green hydrogen at the Delfzijl site (Netherlands)
SHAREHOLDERS **Effect:** Transparent and efficient communication with shareholders; improved trust in corporate governance and strategy	• Portfolio transformation • Mitigating climate change • Green energy • Biodiversity • Circular economy • Product stewardship • Responsible corporate governance/human rights • Cybersecurity	• Virtual shareholders' meeting • Capital Markets Day • Roadshows, conferences such as Bernstein and Kepler Cheuvreux • Dialogue with individual investors and investor associations on governance and sustainability topics (e.g. Investor Initiative on Hazardous Chemicals)

	Most important material topics[b]	Examples of stakeholder engagement
LEGISLATORS **Effect:** Communication of key company positions and perception as a constructive partner for sustainable industrial policy; consideration of Evonik's positions in policy processes	• Mitigating climate change • Green energy • Water management • Biodiversity • Circular economy • Product stewardship • Diversity and equal opportunity • Occupational health and safety • Responsible corporate governance/human rights • Responsibility within the supply chain • Cybersecurity	• Dialogue and exchange with German and European politicians, including participation in European Commission CEO meetings and the North-Rhine Westphalia industry summit • Site visits by German and European politicians, including the German Vice Chancellor (Wesseling) and the Federal Minister for the Environment (Marl) • Exchange with United States representatives through participation in the ACC[d] and NAM[e] meetings (both held in Washington D. C.) • Opening of new production facilities in Yokkaichi (Japan) attended by public officials
AUTHORITIES **Effect:** Regulatory compliance ensured; constructive cooperation for safe production operations	• Mitigating climate change • Water management • Product stewardship • Diversity and equal opportunity • Responsible corporate governance/human rights • Cybersecurity	• Annual meeting with regulatory authorities • Meetings with regulatory authorities, including to discuss incident investigations and the outcomes • Dialogue with the Federal Waterways and Shipping Agency and the construction industry regarding the acceleration of infrastructure projects • Participation in a study on improving regulatory coherence in the chemicals industry[f]
LOCAL RESIDENTS[c] **Effect:** Promotion of sociopolitical engagement and social responsibility; sparking scientific interest	• Mitigating climate change • Green energy • Water management • Biodiversity • Attractiveness as an employer/ employee satisfaction • Occupational health and safety • Responsible corporate governance/human rights	• Supporting local projects and activities to promote democracy (in Wesseling, among other locations); international anti-racism weeks • Environmental education and social responsibility in Barra do Riacho (Brazil) • Open training day (Marl, Rheinfelden); workshops for children, including "Young Spirit" and "Your Future MINT"
LENDERS **Effect:** Transparent communication of corporate strategy and sustainability targets; enhanced trust in long-term orientation and ESG performance	• Portfolio transformation • Mitigating climate change • Green energy • Water management • Biodiversity • Circular economy • Product stewardship • Responsible corporate governance/human rights	• Continuous dialogue on sustainability topics • Investor meetings, including on the green bond and green hybrid bond

[a] Only includes stakeholder groups with a direct influence. | [b] Most important material topics for stakeholders from Evonik's perspective, see chart **C33** "Materiality assessment process" **p. 91.** | [c] Around Evonik sites. | [d] ACC = American Chemistry Council.
[e] NAM = National Association of Manufacturers. | f "Improving regulatory coherence as a means of reducing bureaucracy: case study of a company in the chemicals industry" commissioned by the Federal Ministry for the Environment, Climate Action, Nature Conservation and Nuclear Safety.

9.5 Materiality assessment

Procedure used for the materiality assessment

ESRS 2 IRO-1

We evaluated actual and potential positive and negative impacts of our business on our area of activity (inside-out perspective) and the impact of external factors on our business activities (outside-in perspective). Our double materiality assessment comprises five steps:

1 Analysis/description of Evonik's environment

First, we examined Evonik's business environment, including the upstream and downstream value chain. This was aimed at supporting the identification of current and potential positive/negative IROs. To this end, we took into account such aspects as our business model and Evonik's global operations, our sustainable corporate strategy, key performance indicators, and our communication with stakeholders.

2 Identification of IROs

At its core, the second step involved identifying IROs. For this, we evaluated a wide range of internal and external data sources. Examples of internal sources included the sustainability analysis of our businesses, our risk management (see chapter 9.6 Opportunity and risk management p. 97 ff.), and our compliance, environment, and safety management systems. In addition, we considered aspects of the questionnaires for the sustainability rankings that are of relevance to us, such as those from MSCI and EcoVadis, as well as of reporting frameworks such as GRI, SASB, and TCFD[1]. Using this diversity of sources, we covered both the business and the stakeholder perspective. The IROs thus filtered out were determined in a gross analysis and are to be regarded as prior to formulating strategies or taking action. We combined the IROs on the long list into a consolidated long list.

3 Assessment of the significance of the IROs

Based on this consolidated long list, we generated an evaluation sheet to determine the impact materiality and financial materiality. This was assessed by internal experts who possess both an understanding of Evonik's business model

Materiality assessment process C33

1. Analysis of Evonik's environment	2. Identification of IROs (outside-in and inside-out perspectives)	3. Assessment of the significance of IROs	4. Cut-off, clustering, and prioritization	5. Validation	Material topics			
					A	E	S	G
• Purpose • Key figures • Business model • Markets • Sustainability strategy • Regions • Stakeholder groups • Value chain	**Impact materiality** • How do our business activities impact the economy, the environment, and society (including human rights)? **Financial materiality** • Do sustainability aspects represent opportunities or risks for our business activities in terms of cash flow and enterprise value?	• Development and distribution to relevant Evonik experts of an evaluation sheet based on a consolidated IRO long list • Assessment of the evaluation sheet	• Defining materiality thresholds • Clustering of IROs by topic, followed by prioritization	• Validation of the material topics by internal and external experts and stakeholders • Approval by relevant executive board member • Definition of reporting boundaries	• Portfolio transformation	• Mitigating climate change • Green energy • Water management • Biodiversity • Circular economy • Product stewardship	• Attractiveness as an employer/employee satisfaction • Diversity and equal opportunity • Occupational health and safety	• Responsible corporate governance/human rights • Responsibility within the supply chain • Cybersecurity

[1] TCFD =Task Force on Climate-related Financial Disclosures.

and a close affinity to sustainability issues. When selecting these experts, we aimed for a well-balanced mix with regard to functions, regions, businesses, and age groups. The corporate functions ESHQ, Compliance, Human Resources, Innovation, Strategy, Investor Relations, Communications, Finance, Accounting, Controlling, and Sustainability were all involved, as well as Governmental Affairs and Procurement.

IROs were assessed using different criteria and scales. The impact materiality assessment was performed using the severity criteria defined in the ESRS (scale, scope, irremediability) and the likelihood of occurrence, with the latter relating solely to potential impacts. Financial materiality was assessed based on the ESRS and the implementation guidance published by EFRAG[1]. This involves assessing the likelihood of occurrence and potential scale of the impact in a single step according to a five-point scale from "minimal" = zero to "critical" = four[2].

The corporate functions involved served as proxies for stakeholders with direct or indirect influence on Evonik as well as for affected stakeholders and users of the sustainability statement. Stakeholder engagement took place notably in process steps two, three, and five: identification and assessment of the IROs and final validation of the material topics. Our more extensive analyses of opportunities and risks in relation to biodiversity, water, product stewardship as well as in our supply chain are based on the listed, data-based investigation methods and our stakeholder engagement described; as of today, they do not include any broader engagement of (potentially) affected parties or their representatives at the sites. ESRS E2.IRO-1, ESRS E4-3, ESRS E4.IRO-1

4 Cut-off, clustering, and prioritization

Analysis of the evaluation sheets led to four IRO rankings, subdivided into impact materiality and financial materiality—and further subdivided in each case into positive and negative IROs. Due to the significance (product of severity and likelihood of occurrence), we applied materiality thresholds for impact materiality. For financial materiality, we applied the materiality threshold of more than two recommended by EFRAG (classifications of "important", "significant", and "critical").

The result of this process step was the total amount of material IROs in the categories impact materiality and financial materiality. By clustering these IROs, we identified the material topics. These were then re-examined in light of company-specific and external conditions. As a result, "diversity and equal opportunity" was added as an additional topic in the prioritization process.

5 Validation of the material topics

We presented the findings of the materiality assessment, together with the underlying process and the methodological approach, to internal and external sustainability and financial experts who had not previously been involved in the evaluation. External validation was undertaken by representatives of industrial unions, industry associations, NGOs, sustainability consultancies, and the financial sector. The feedback we received generally confirmed our approach and prompted fine-tuning of the terminology for the material topics.

The final outcome, following the prioritization and validation steps, was a list of material topics. This list was then approved by the Evonik executive board member responsible for sustainability. This means that the focus of our reporting and the reporting boundaries are based on the sustainability topics derived from our materiality assessment.

Review of the materiality assessment

ESRS 2 IRO-1

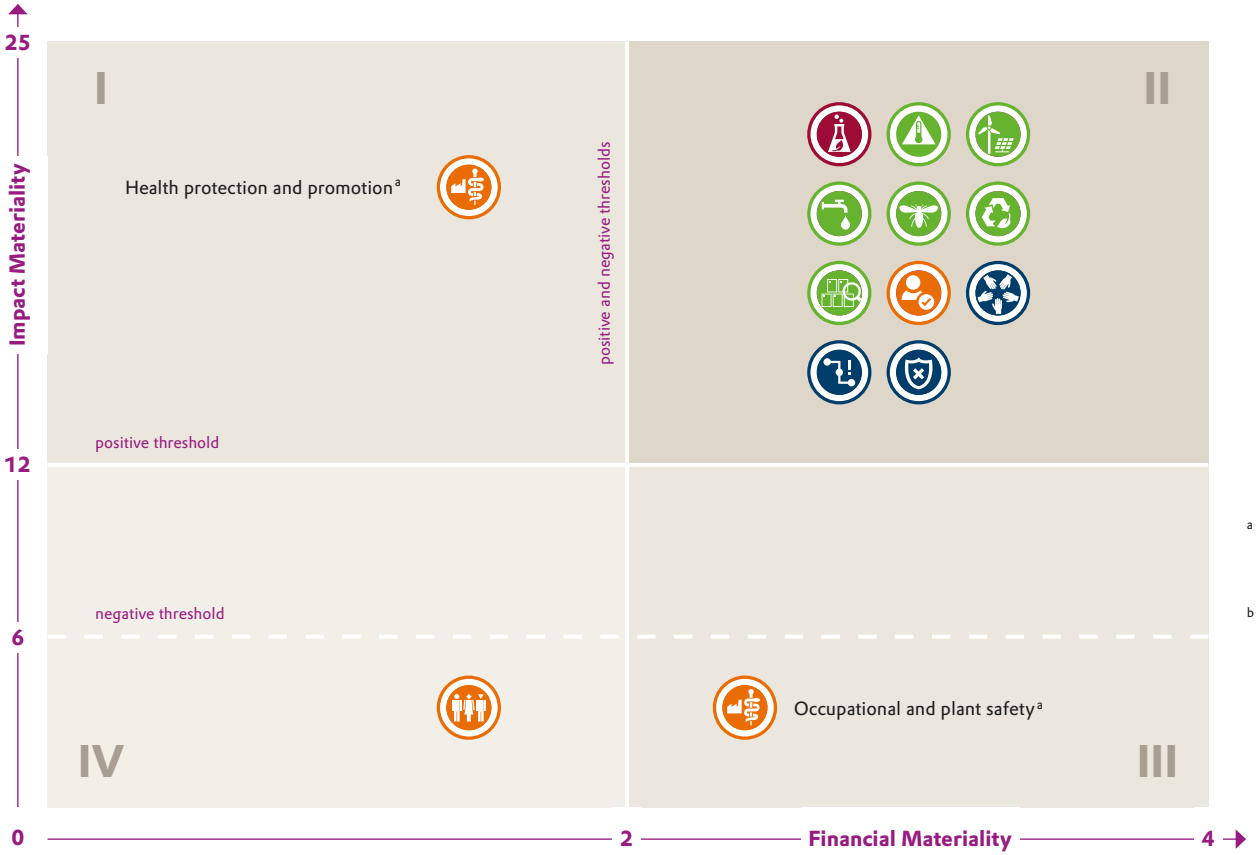
Each year, we review and update the findings of our double materiality assessment. If trigger events occur, such as significant acquisitions/divestments or modifications to the business model, we review the impacts, including changes in the scope of consolidation. Moreover, we incorporate any fundamentally new insights provided by our opportunity and risk management (see chapter 9.6 Opportunity and risk management p. 97 ff.).

In 2025, we again reviewed and validated the topicality and completeness of our material sustainability topics using a peer and media analysis. Changes to the scope of consolidation, as well as new findings from our opportunity and risk management, were reviewed; no such trigger events occurred. Based on our current understanding, Evonik's material sustainability topics, which are reflected in both the ESRS disclosures and the results of the materiality assessment, remain both complete and up to date. This means that the 13 material sustainability topics for Evonik remain unchanged (see chart C34 "Outcome of Evonik's materiality assessment" p. 93).

[1] EFRAG = European Financial Reporting Advisory Group.
[2] ESRG 1 = Double materiality conceptual guidelines for standard-setting (working paper), January 2022, page 19, paragraph 114.

Outcome of Evonik's materiality assessment

C34



- Portfolio transformation
- Mitigating climate change
- Green energy
- Water management
- Biodiversity
- Circular economy
- Product stewardship
- Attractiveness as an employer/ employee satisfaction
- Diversity and equal opportunity[b]
- Occupational health and safety[a]
- Responsible corporate governance/human rights
- Responsibility within the supply chain
- Cybersecurity

[a] Material topic consolidated in 2024, combining health protection and promotion with occupational and plant safety. The IROs for health protection and promotion fall in quadrant I; the IROs for occupational and plant safety fall in quadrant III.

[b] Added as a further material topic due to its significance for the Evonik Group.

In preparation for the expected transposition of the Corporate Sustainability Reporting Directive (CSRD) into German law, we provided the Transformation Committee of the Works Council, the employee representative body, with detailed information about the process and the outcomes of the materiality assessment and exchanged views on the planned scope of the report.

After assessing the materiality of the topical standards, we completed the review and definition of the materiality of the underlying data points on the basis of ESRS 1 Appendix E. For this purpose, we used available data and expert opinions from our specialist colleagues. We prepared two indices containing the findings (see "ESRS Index: Disclosure requirements covered" **p. 182 ff.** and "ESRS Index: Disclosure requirements under other EU legislation" **p. 185**). ESRS 2 IRO-2

The IROs aggregated into material topics that resulted from this process define the structure of our sustainability report 2025. We allocated these topics to the General information, Environmental information, Social information, and Governance information chapters stipulated in the ESRS.

The chart **C35** "IROs and material topics" **p. 95** shows the IROs allocated to the respective material topics as well as the positive/negative and actual/potential impacts of Evonik, whether these could give rise to a future opportunity or risk over the short, medium, or long term, the time horizon, and the focus in the value chain. We refined and, in some cases, updated the assessment of IROs with high impact materiality, whether potential or actual. ESRS 2 SBM-3

According to ESRS requirements, IROs must be assessed initially without countermeasures. Negative consequences may not be offset by positive ones. The effectiveness of the actions taken is detailed in the sustainability report, but not in the materiality assessment. However, these actions are important to understanding the IROs in the context of Evonik. That is why we describe the individual IROs, together with their relevance to the strategy and business model, in the management approaches in the respective chapters on the material topics, and **highlight the IROs there in the text.** We then describe the targets, actions, and specific progress in 2025 for the aggregated IROs related to the material topics.

IROs and material topics

C35

IRO	Focus of value chain[a]	Impact materiality > threshold	Impact type	Actual/ potential	Financial materiality > threshold	Op-portu-nity	Risk	Time horizon[b]	Material topic
Expansion of Evonik product portfolio to include sustainable products	U, G, D	x	Positive	Actual	x	x		S, M, L	**Portfolio transformation**
Access by Evonik to new business opportunities thanks to sustainable products and technologies	U, G, D	x	Positive	Actual	x	x		S, M, L	
Drop in Evonik's sales due to a change in consumer behavior	G, D	x	Negative	Potential	x		x	S, M, L	
Stronger loyalty among Evonik customers due to innovative products and technologies	D	x	Positive	Potential	x	x		S, M, L	
Improved customer sustainability performance due to the use of Evonik products	D	x	Positive	Actual	x	x		S, M, L	
Growth at Evonik due to the development of new business models	G, D	x	Positive	Potential	x	x		M, L	
Damage at Evonik caused by extreme weather events	U, G, D	x	Negative	Potential	x		x	S, M, L	**Mitigating climate change**
Lack of internal carbon pricing in Evonik's investment decisions	G	x	Negative	Potential	x		x	S, M, L	
Increase in CO_2 emissions by Evonik (incl. Scope 3)	U, G, D	x	Negative	Potential	x		x	S, M, L	
Increase in other emissions by Evonik	G	x	Negative	Potential	x		x	S, M, L	
Energy savings through the use of digitally controlled energy processes at Evonik	G	x	Positive	Actual	x	x		S, M, L	**Green energy**
Insufficient energy supply for production processes at Evonik	U, G	x	Negative	Potential	x		x	S, M, L	
Increased water consumption by Evonik in water stress areas	G	x	Negative	Potential			x	S, M, L	**Water management**
Production stoppages due to water shortages at Evonik sites in water stress areas	G	x	Negative	Potential	x		x	S, M, L	
Supply chain disruption and resultant production stoppages at Evonik caused by biodiversity loss and damaged ecosystems	U, G	x	Negative	Potential	x		x	L	**Biodiversity**
Loss of biodiversity on land and in the oceans, including microbial organisms	G	x	Negative	Potential	x		x	L	
Improved resource use by Evonik	G	x	Positive	Potential	x	x		S, M, L	**Circular economy**
Improved reliability of raw material supply for production processes at Evonik	U, G		Positive		x	x		S, M, L	
New business opportunities for Evonik thanks to growth of circular economy	U, G, D	x	Positive	Potential	x	x		S, M, L	
Increased proportion of renewable raw materials in production processes at Evonik	U, G	x	Positive	Potential	x	x		S, M, L	
Non-availability of renewable raw materials in production processes at Evonik	G	x	Negative	Potential	x		x	S, M, L	
Inadequate resource availability in Evonik's supply chain	U	x	Negative	Potential	x		x	S, M, L	
Future-proofing Evonik's product portfolio by replacing hazardous substances in the supply chain (upstream)	U, G		Positive		x	x		S, M, L	**Product stewardship**
Making Evonik's product portfolio more sustainable by providing alternative solutions for hazardous products (downstream)	G, D	x	Positive	Potential	x	x		S, M, L	
Damage to the environment and/or harm to human health caused by Evonik's products	G, D		Negative		x		x	S, M, L	

IROs and material topics (continued)

C35

IRO	Focus of value chain[a]	Impact materiality > threshold	Impact type	Actual/ potential	Financial materiality > threshold	Opportunity	Risk	Time horizon[b]	Material topic
Successful recruitment and retention of skilled personnel by Evonik	G		Positive		x	x		S, M, L	Attractiveness as an employer/ employee satisfaction
Vacant positions at Evonik due to the shortage of skilled workers	G	x	Negative	Potential	x		x	M, L	
Low productivity due to a lack of satisfaction among Evonik employees	G	x	Negative	Potential	x		x	S, M	
High turnover rate among new recruits at Evonik	G	x	Negative	Potential			x	S, M	
Increase in cases of discrimination at Evonik	G		Negative				x	S, M	Diversity and equal opportunity
Improved recruitment and retention thanks to diversity and equal opportunity at Evonik	G		Positive			x		M, L	
Damage to Evonik's production facilities resulting from inadequate in-house safety precautions	G		Negative		x		x	S, M, L	Occupational health and safety
Damage to Evonik's production facilities resulting from external influences (manipulation or terror attacks)	G		Negative		x		x	S, M, L	
Increase in fatal accidents involving Evonik employees	G		Negative		x		x	S, M, L	
Release of hazardous chemicals (hazardous substances) into the environment by Evonik	G		Negative		x		x	S, M, L	
Water pollution at Evonik's sites in water stress areas	G		Negative		x		x	S, M, L	
Lack of work-life balance among Evonik employees	G	x	Negative	Potential			x	S, M, L	
High rates of sickness-related absences at Evonik	G	x	Negative	Potential			x	S, M	
Increase in stress-related illness and mental health issues among Evonik employees	G	x	Negative	Potential			x	S, M, L	
Human rights violations (especially child and/or forced labor) by Evonik	G		Negative		x		x	S, M	Responsible corporate governance/ human rights
Compliance violations by Evonik (e.g., bribery and corruption, antitrust violations, money laundering, tax violations)	G		Negative		x		x	S, M, L	
Compliance violations by Evonik suppliers (e.g., bribery and corruption, antitrust violations, money laundering, tax violations)	U	x	Negative	Potential			x	S, M	
Lack of transparency in Evonik's value chain	U, G	x	Negative	Potential			x	S, M, L	Responsibility within the supply chain
Environmental violations by Evonik suppliers	U	x	Negative	Potential			x	S, M, L	
Human rights violations (especially child and/or forced labor) in Evonik's supply chain	U	x	Negative	Potential	x		x	S, M, L	
Loss of customer data at Evonik	G, D	x	Negative	Potential	x		x	S, M, L	Cybersecurity
Loss of Evonik's intellectual property	G	x	Negative	Potential	x		x	S, M, L	
Loss of business at Evonik due to cybersecurity risks	U, G, D	x	Negative	Potential	x		x	S, M, L	

[a] U = upstream; G = gate-to-gate); D = downstream. | [b] S = short-term (up to 1 year); M = medium-term (1 to 5 years); L = long-term (more than 5 years).

9.6 Opportunity and risk management

ESRS 2 IRO-1

Since it operates globally, Evonik is exposed to a range of influences along the entire value chain that may be either opportunities or risks. There are three elements to managing sustainability risks:

1. Risk management in compliance with the COSO framework (Committee of Sponsoring Organizations of the Treadway Commission): This identifies net opportunities and risks (after factoring in actions) that represent a positive or negative deviation from the present business plan or the medium-term plan over a three-year period. Both sustainability-related opportunities and risks that materialize within this period as well as extreme risks (long-term risk scenarios) are taken into account.

2. A long-term risk analysis based on the frameworks issued by the Task Force on Climate-related Financial Disclosures (TCFD, merged into the IFRS International Sustainability Standards Board, ISSB, in 2024) and the Taskforce on Nature-related Financial Disclosures (TNFD): This determines and evaluates long-term opportunities and risks using prescribed categories for defined scenarios. The scenarios are based on externally prescribed climate scenarios.

3. Sustainability aspects as an additional risk assessment criterion for capital expenditures for property, plant and equipment that exceed €25 million.

Our risk management in compliance with the COSO framework takes a multidisciplinary approach. Early identification and evaluation of potential opportunities and risks is part of our extensive opportunity and risk management. This takes into account financial and non-financial opportunities and risks—for example, in relation to occupational safety, process safety, product stewardship, health protection, and climate change. These insights are applied in our materiality assessment process (see chapter 9.5 Materiality assessment p. 91 ff.).

Our established risk management system methodically captures and monitors both quantifiable and non-quantifiable risks in the current fiscal year and the medium-term period. Risk reporting is the starting point and result of our continuous risk management process. Risk coordinators ensure that internal and external risks are identified and reported by their organizational unit (identification). Risk assessment uses clear and uniform criteria to allow classification and prioritization (see chapter 5.1 Opportunity and risk management p. 43 f.). The financial impact of a risk or opportunity is calculated as the net effect on adjusted EBITDA. The actions selected to manage risks are designed to limit the likely damage caused by the risk factors and/or their probability of occurrence (controlling). Progress of the actions implemented and the development of risks are tracked over time (monitoring). Monitoring ends only when a risk actually occurs, becomes obsolete, or is reduced to an insignificant level. All units are required to update their opportunity and risk reports on a quarterly basis. Ad-hoc risks must be reported without delay also outside the defined reporting intervals (reporting).

The multidisciplinary risk management process at Evonik C36

Examination of extreme risks

We continuously align our risk management system with new requirements. In accordance with German audit standard IDW PS 340, we also examine extreme risks. Alongside identifying opportunities and risks for extrapolation and planning purposes, we also consider long-term scenarios. In light of the increasing frequency of extreme weather events due to climate change, we have developed contingency plans for some of the sites at risk (e.g., the early shutdown of plants) in order to avoid or reduce

consequential damage to production facilities. Extreme risks are incidents that could cause a crisis—for instance, major fires, cyberattacks, or the collapse of supply chains. There is a very low probability that these risks will occur, but their impact on our business would be extensive and they could jeopardize the affected company's status as a going concern.

Identifying sustainability opportunities and risks within conventional risk management

Identifying sustainability opportunities and risks within conventional risk management and monitoring the actions taken are organized on a decentralized basis. Responsibility is assigned to the risk coordinators in our management units: They enter sustainability-related opportunities and risks, including their impacts and likelihood of occurrence, into the group-wide risk reporting system for the current year and the three-year medium-term period. The status of the relevant actions is also entered. This is how PARCs, as determined by the sustainability analysis for our business, that pose a sales risk due to negative sustainability signals are taken into account (see chapter 9.3 Portfolio transformation p. 84 ff.). Furthermore, our risk management addresses the effects of a potential ban on "forever chemicals" (PFAS), particularly the discontinuation of technical equipment in production processes, or production stoppages due to extreme weather events (e.g., hurricanes). Opportunities and risks relevant to sustainability can be flagged using the risk tool. We use our annual risk coordinator conference to raise awareness among the relevant personnel of the increasing significance of sustainability-related opportunities and risks.

Long-term risk analysis in accordance with the TCFD and TNFD frameworks

The significance for Evonik of the opportunity and risk categories in these frameworks has been evaluated. The LEAP[1] method contained in the TNFD framework is used to evaluate local environmental risks. The following opportunity and risk categories are the focus of our scenario assessment and integration into the corporate strategy and strategic financial planning:

Transition risks

ESRS E1.IRO-1

A Transition risks attributable to political and regulatory changes in the course of transitioning to a more sustainable economy

Evonik is exposed to risks arising from changes in policies and regulatory conditions in all countries where we source raw materials and services or have production operations or sales activities. Examples are changes in emissions and waste regulations, recycling legislation, or approval requirements. In 2025, we updated our exposure to the pricing of greenhouse gas emissions and of fresh water extraction and wastewater.

B Transition risks attributable to technological change

Evonik is exposed to technology risks wherever these affect the relative cost position of existing products and services. Examples include new production processes that are significantly more energy-efficient or use alternative raw materials and energy sources with far lower CO_2 costs. In the reporting year, we updated our risk exposure in this category to take into account a change in the raw material base as well as increasing restrictions on SVHC[2] chemicals.

C Transition risks attributable to market changes

Evonik is exposed to market risks that could affect demand for our products. Our assessment of market transition risks includes our exposure to long-term market changes due to shifts in consumer behavior and changes to socioeconomic framework conditions. We also assess our exposure to competing systems and whether our products and their application could be replaced by others on the market. Political decisions and business decisions by other companies could accelerate these transition risks. Examples include the substitution of combustion engines by electric motors and switching from non-recyclable or non-biodegradable, fossil-based materials to reusable materials.

D Legal transition risks

Evonik is exposed to legal risks because NGOs and political decision makers are increasingly resorting to legal means in order to urge companies to take action to mitigate climate change or address other sustainability issues. These risks are heavily dependent on where a legal dispute takes place and may relate to various aspects of our business, such as the manufacture of our products, our supply chain, or the disclosure of risks. Examples may include lawsuits to reduce environmental impacts, counter greenwashing, or obtain compensation for damage to people and the environment.

E Reputation transition risks

Evonik is exposed to risks resulting from an erosion of trust and loss of reputation among its customers, suppliers, communities close to its sites, authorizing agencies, and other stakeholders. A loss of trust could affect both the sales and the cost side as well as significantly restrict our ability to enter into strategic alliances.

[1] LEAP = Locate, Evaluate, Assess, Prepare (TNFD framework approach).
[2] SVHC = substances of very high concern.

Physical risks

ESRS E1.IRO-1, ESRS E1.SBM-3

F Acute physical risks of climate change

Evonik is exposed to acute physical risks[1] in the form of extreme weather events due to climate change such as floods and storms, as well as heatwaves, droughts, and fires. Acute events could impact production, supply chains, as well as our markets. In 2025, our more detailed assessment focused on damage caused by droughts and fires as well as flooding and storms.

Unlike in the previous year, we do not separately report chronic climate-related damage as a risk, since this is already integrated into the socioeconomic models used in the latest scenarios.

Opportunities (transition opportunities and opportunities related to the physical impacts of climate change)

G New product and service business opportunities

Evonik can seize opportunities by devising products and services that cause only low emissions, developing other sustainability aspects, and increasing the sales generated by these products and services. We also assessed opportunities arising from changes in consumer behavior and socioeconomic framework conditions. Besides mitigating greenhouse gas emissions, the reformulation of products to adapt to climate change and avoid critical chemicals also creates opportunities. In 2025, we updated the future growth opportunities of our Next Generation Solutions with a positive impact on climate change, biodiversity, and water withdrawal or pollution as well as further market opportunities.

Energy and resource efficiency and the use of renewable energies are considered as risk mitigation actions and are no longer reported as separate opportunity categories (2024: categories I and J).

For the quantification of some of the risk and opportunity categories described above, we updated the scenario data in 2025 and fine-tuned our monetization approaches with regard to the impact on existing and future sales and costs. The opportunities and risks were identified for the entire Evonik portfolio by compiling the categories listed above for both production platform-specific and end-market-specific aspects and classifying them into three impacts in line with the enterprise risk management system:

The potential gross impact before taking action is determined for the short, medium, and long term based on the difference between actual EBITDA compared with the planned figure, as well as the baseline projection used for scenario purposes. In the long-term period, the probabilities we work with depend on the scenario spread. The classification as "high", "medium", or "low" corresponds to the definitions applied in our risk management system in accordance with COSO (see chapter 5. Opportunity and risk report p. 42 ff.).

Sustainability opportunities and risks C37

Category: Opportunities and risks		**Gross** Current fiscal year **2025**	**Gross** Medium-term period **2026–2028**	**Gross** Long-term period **2029–2040**
Transition risks				
A	Political and regulatory changes: pricing for greenhouse gas emissions			High
A	Political and regulatory changes: pricing for freshwater withdrawal			Medium
B	Technological change: change in the raw material base			High
B	Technological change: SVHC exposure			Medium
C	Market changes			Medium
D	Legal	Not determined	Not determined	Not determined
E	Reputation	Not determined	Not determined	Not determined
Physical risks				
F	Acute physical risks of climate change: water scarcity/flooding & storms			Medium
Opportunities (transitional and physical impacts of climate change)				
G	New business opportunities			Medium

High Medium Low Not determined

[1] Country-specific risk assessments can be found in "Economics of Climate Change" (Swiss Re Institute, 2021) and "Climate risk and response: Physical hazards and socio-economic impacts" (McKinsey, 2020).

We use scenarios to identify opportunities and risks for the long-term period. The scenario data can be used to identify cost drivers such as prices for greenhouse gas emissions and growth rates for various end-markets. To apply suitable scenarios to our portfolio, we have based our analysis on the NGFS[1] Net Zero, Low Demand, Fragmented World, and Current Policies scenarios and supplemented them with data from other scenarios, allowing us to preserve the original character and consistency of the scenario factors. We assessed chronic risks for the first time through application of version 5 of the NGFS scenarios as well as the "REMIND-MAgPIE[2] integrated physical damages (median)" integrated assessment model. As a result, chronic climate-related damage is no longer separately reported as a risk, and we are focusing on the acute physical risks that could impact our supply chain, production, or value chain.

Scenario analysis T27

Scenario	Source	IPCC classification	Description
Net Zero	NGFS V	SSP1	Physical risks limited in the case of 1.4°C warming up to 2100. Swift political reactions reflected in high carbon prices. Rapid technology development as well as significant CO_2 storage and use. Global cooperation and level playing field. Reduction in environmental SVHCs.
Low Demand	NGFS V	SSP1	Significantly lower energy and resource consumption enables warming to be limited to 1.4°C up to 2100. Markedly lower investment in the transformation of energy systems and industry. Low transition risks for energy but high transition risks for industry. Change in consumer behavior.
Fragmented World	NGFS V	SSP3	Reaction to global warming varies widely between rival regions up to 2030. After 2030, policymakers react globally, taking more robust action. Transition and physical risks if warming is limited to 2.9°C up to 2100. Technology develops slowly up to 2030 but then picks up pace considerably.
Current Policies	NGFS V	SSP5	No further reaction by policymakers. This is the scenario with the highest acute physical risks of climate change with warming >3°C up to 2100.
Global Burden of Disease reference	GBD 2021	SSP1	A study on the significant increase in non-communicable diseases (cardiovascular, diabetes, neoplasms, chronic respiratory, neurological, musculoskeletal). This information is relevant for the growth potential of our healthcare activities. Allocated to NGFS Low Demand.
Global Burden of Disease combined intervention	GBD 2021	SSP1	This scenario describes a more minor increase in diseases thanks to interventions with regard to water, hygiene, child nutrition, and vaccinations. Allocated to NGFS Net Zero.
Circular economy model Germany	WWF Germany 2023	SSP1	A holistic approach to reducing GHG emissions as well as material and food consumption, including impacts on land use and biodiversity. The scenario also takes into account economic and social consequences. We are using this scenario to estimate sufficiency effects in developed economies. Allocated to NGFS Low Demand.
Food & agriculture >3°C historic trend	WBCSD/ McKinsey	SSP5	This scenario provides us with growth assumptions for meat as well as agricultural and forestry products, which are essential as a raw material base. Allocated to NGFS Current Policies.
Food & agriculture 1.5°C innovation	WBCSD/ McKinsey	SSP1	This scenario reflects the progress in agricultural technologies. Allocated to NGFS Net Zero.
Food & agriculture 1.5°C societal transformation	WBCSD/ McKinsey	SSP1	This scenario reflects changing consumer behavior. Allocated to NGFS Low Demand.
WWF Water Risk Filter pessimistic	WWF	SSP3	Allocated to NGFS Fragmented World.
WWF Water Risk Filter optimistic	WWF	SSP1	Allocated to NGFS Net Zero.

We are pursuing this work by confirming transition and physical risks with regard to our businesses and sites. Here, we plan to increase the granularity of the data and align them with the sustainability analysis of our businesses and production platforms. At the same time, we will incorporate updates from the long-term scenarios and work on a refined net perspective to optimize assessment of our resilience.

The scenarios presented are only used in Evonik's financial reporting if the inputs have been adequately clarified. This applies in particular to the anticipated developments in carbon and energy prices (see chapter 10.1, section "Carbon pricing" p. 113, and note 6.5 "Impairment test pursuant to IAS 36" in the financial report p. 215 ff.).

Sustainability as a separate criterion in the risk assessment of capital expenditures on property, plant and equipment

ESRS 2 GOV-2

Projects costing €25 million or more have to be approved by the executive board. The review criteria are country, competition, other stakeholders, Evonik resources and competencies, customers, and sustainability. This latter category addresses risks arising from changes in the political and legal situation, market developments, and technological change. These are assessed in light of production, cost efficiency, and reputational risks. Acute physical risks are included in the "country" category as location-based environmental risks, alongside the other risks considered in this category.

You will find further information on risk management in chapter 5. Opportunity and risk report p. 42 ff.

[1] NGFS = Network for Greening the Financial System. | [2] REMIND-MAgPIE = Regional Model of Investments and Development – Model of Agricultural Production and its Impact on the Environment.

9.7 Targets and significant actions

ESRS 2 SBM-3

We have defined the following targets at Evonik. Their management, as well as actions to be taken, are described in the individual chapters. The traffic light colors show the degree of target achievement.

Implementation of our sustainability targets and their achievement C38

▼ Sustainability areas of action	▼ Strategic targets for 2024 and beyond	▼ Status 2024	▼ Status 2025	▼ Target attainment in 2025
General information p. 76	**Portfolio transformation**			
	• **Increase the proportion of sales generated with Next Generation Solutions**[a] to >50 percent by 2030	45%	48%	●
	• Proportion of sales from Challenged products should be permanently <5 percent.	2%	2%	●
	• Generate €1.5 billion in additional sales from innovation growth engines by 2032[b]	–	~€0.1 billion[c]	●
	Sustainability governance[d]			
	• 30 percent women at both the first and second management levels below the executive board by 2026[e]	36.0 / 32.8%	31.8 / 32.9%	●
Environmental information p. 109	**Mitigating climate change/biodiversity**			
	• **Reduce absolute Scope 1 and Scope 2 emissions**[a] by 25 percent between 2021 and 2030	–22%[f]	–31%	●
	• Reduce absolute Scope 3 emissions[g] by 11 percent[h] between 2021 and 2030	–9%	–17%	●
	Green energy			
	• Overall savings of 1,200 GWh of energy from implemented energy efficiency projects in the period 2021 to 2030[b]	–	866 GWh	●
	• Switch from externally purchased or acquired electricity to 100 percent green electricity by 2030	47%	48%	●
	Water management/biodiversity			
	• Reduce specific[i] freshwater withdrawal by 3 percent between 2021 and 2030	+21%	+37%	●
	Circular economy/biodiversity			
	• Generate at least €1 billion in additional sales with circular products and technologies by 2030	~€0.2 billion	~€0.2 billion	●
	• Reduce specific[i] production waste volume by 10 percent between 2021 and 2030	+17%	+25%	●
	Product stewardship			
	• Include and evaluate substances/products from acquisitions[j] in CMS/CMS^{PLUS} by the end of 2029	–	–	●

Implementation of our sustainability targets and their achievement (continued) C38

Sustainability areas of action	Strategic targets for 2024 and beyond	Status 2024	Status 2025	Target attainment in 2025
Social information	**Attractiveness as an employer/employee satisfaction**			
	• Annual average employee commitment index[k] of ≥ 66 percent	–	–	●
	• **Learning time per employee in Workday Learning**[a,l] of > 3 hours per year up to 2026	1.7	2.1	●
	Diversity and equal opportunity			
	• **Proportion of women at executive management level**[a] should be 30 percent by 2026	22%	21%	●
	• **Proportion of women at senior management level**[a] should be 25 percent by 2026	19%	22%	●
	• Proportion of women at other management levels should be 33 percent by 2026	31%	32%	●
	• Intercultural mix at executive management level should be 25 percent by 2026	18%	19%	●
	• Intercultural mix at senior management level should be 35 percent by 2026	26%	29%	●
	Occupational health and safety			
	• Lost time injury rate (LTI-R) ≤ 0.26	0.14	0.18	●
	• Process safety incident rate (PSI-R) ≤ 0.40	0.44	0.44	●
	• Occupational health performance index ≥ 5.0	5.5	5.6	●
p. 143	• **Health ratio**[a,m] of 95.5 percent	94.3%	95.7%	●
Governance information	**Responsible corporate governance/human rights**			
	• Regular risk analyses by year-end 2025[n] and year-end 2026[o]	HU/AT: ✓	HU/AT: ✓	●
	• Achievement of a group-wide training rate of at least 80 percent for each compliance area[p]	84–99%	91–100%	●
	Responsibility within the supply chain			
	• Validation of 90 percent of significant raw material suppliers[q] by 2030 through TfS assessments	87%	86%	●
	Cybersecurity			
	• No critical cybersecurity incidents[k]	–	✓	●
p. 161	• Participation in cyber-awareness training of ≥ 90 percent[r]	94%	98%	●

[a] **LTI-related target.** | [b] New target set in 2024. | [c] Relative to 2023. | [d] Not a material topic. | [e] Target extended in 2024. | [f] Prior-year figure restated. The prior-year figure included the electricity of the new power plants at the Marl site twice – for both purchased and self-generated electricity. The adjusted figures allocate only the self-generated electricity to the power plants, reducing the proportion of purchased electricity. | [g] Scope 3 emissions comprise all upstream categories and the category "Downstream transportation and distribution." | [h] Exact target: 11.07 percent. | [i] Relative to production volume. | [j] Acquisitions 2021–2023: Target year 2026; acquisitions 2024–2026: Target year 2029. | [k] New target set in 2025. | [l] Workday Learning replaced and combined the previous LILY and LinkedIn Learning systems. | [m] 2024: Health ratio for Germany only. 2025: Extended health ratio covering Germany, Belgium, China and the USA. | [n] On human rights (HU), antitrust law (AT) and concept for fighting corruption and anti-money laundering (FC, AML). [o] On human rights (HU) (subject to any changes in the law) and fighting corruption and anti-money laundering (FC, AML). | [p] Antitrust law, fighting corruption and anti-money laundering, human rights, code of conduct and data protection. | [q] Relative to the expenditure for recurring procurement transactions. | [r] IT users with an active user account.

● Target not achieved
● Target horizon extends beyond 2025
● Target achieved

Significant investments will be necessary to reach our targets of increasing the proportion of sales from Next Generation Solutions and reducing our greenhouse gas emissions by 2030. We intend to invest more than €3 billion in **Next Generation Solutions** and approximately €700 million in **Next Generation Technologies** between 2022 and 2030. We have thus devised two action plans in line with ESRS. Actions can fall under both action plans and contribute to attaining multiple targets. This applies in particular to environmental targets. For instance, energy efficiency

actions can also go hand in hand with water conservation or waste reduction. Moreover, other actions contribute to reaching our sustainability targets, such as those geared to reducing our Scope 3 emissions. Alongside the action plans, we take into account individual investments of €25 million or more (€50 million up to March 31, 2025), which must be approved by the full executive board. We additionally use green finance instruments in compliance with our Green Finance Framework to finance investments in Next Generation Solutions and Next Generation Technologies (see chapter 9.2 Sustainability at Evonik p. 81 ff.). Very few of Evonik's products, especially our Next Generation Solutions, are covered by the EU taxonomy. For this reason, we have no explicit plans to expand taxonomy alignment. ESRS E1-1

Investments in Next Generation Solutions

Evonik is focusing its investments for growth on products and solutions with a strong sustainability profile. This allows us to enhance our role as an enabler of transformation. We aim to make these investments in Next Generation Solutions in attractive markets with a good competitive position. To ensure this, the annual capital allocation is aligned with the parameters that apply in our markets at the time.

Investments allocated to Next Generation Solutions T28

in € million	Short-term (2025)	Medium-term (2026–2028)	Long-term (2029–2030)
Investments allocated to Next Generation Solutions	290	> 1,000	> 1,000

In 2025, investments in Next Generation Solutions accounted for 38 percent of our total capital expenditures (2024: 41 percent). ESRS E1-3

Investments in Next Generation Technologies

We have combined our core actions for reducing the carbon footprint, fresh water consumption, and production waste in our global project "Evonik Assessment of GHG Emission Reduction" (EAGER) (see chapter 10.1 Mitigating climate change p. 111 ff.). Many mitigation actions in the EAGER project are currently being implemented. The focus is on reducing our Scope 1 and 2 emissions. In 2025, Evonik was in the process of planning and implementing projects that will reduce CO_2eq emissions by approximately 450,000 metric tons per year in the years ahead. The investment volume for these projects amounted to €56 million in the reporting period.[1]

Investments allocated to Next Generation Technologies T29

in € million	Short-term (2025)	Medium-term (2026–2028)	Long-term (2029–2030)
Investments allocated to Next Generation Technologies	56	> 180	> 180

In 2025, investments in Next Generation Technologies accounted for 7 percent of our total capital expenditures (2024: 12 percent). Of the investments in Next Generation Technologies in 2024, less than €1 million was taxonomy-aligned CapEx because most of the projects related to taxonomy non-eligible products. Since 2025, we no longer report taxonomy-aligned CapEx (see chapter 10.7 Disclosures on the EU taxonomy p. 140 ff.).

Other material actions

Other material actions during the reporting period to achieve our sustainability targets include actions to reduce Scope 3 emissions by investing in our own processes. A reverse integration project at our site in Mobile (Alabama, USA) reduces our Scope 3 emissions while simultaneously increasing Scopes 1 and 2. Overall, this has resulted in a significant reduction in CO_2 emissions across all Scopes (see chapter 10.1 Mitigating climate change p. 111 ff. and chapter 12.2 Responsibility within the supply chain p. 173 ff.).

Investments in individual projects T30

in € million	Short-term (2025)	Medium-term (2026–2028)	Long-term (2029–2030)
Investments in individual projects >€25 million over and above the action plans	> 30	> 30	n/a

The distribution of potential operating expenditures depends on the pricing structure along the value chain. Actions are implemented depending on our customers' willingness to pay—for example, to use circular raw materials. No significant operating expenditures were incurred in implementing the actions in 2025 and no significant operating expenditures are planned for this purpose in the years ahead.

[1] This figure relates to the CO_2 effects following completion of the project in question. As the execution of such projects stretches over several years, the actual total investment leading to the stated effects is higher.

9.8 Sustainability governance

Corporate governance

ESRS 2 GOV-1

As a chemicals company with a presence across the globe, Evonik considers good corporate governance with a long-term focus indispensable. The executive board and supervisory board are explicitly committed to responsible corporate governance and identify with the goals of the German Corporate Governance Code. We regard respecting and applying the principles of corporate governance as core management tasks. That starts with collaboration within the executive board and supervisory board, as well as between these two boards. It likewise includes Evonik's relationship with its shareholders as well as with other individuals and organizations who have a business relationship with the company.

As provided for by the foreword to the German Corporate Governance Code, Evonik reserves the right not to implement certain provisions if deviation from the recommendations is justified by factors specific to the company. The latest declaration of conformity with the requirements of the German Corporate Governance Code has been published on our website.[1]

Supervisory board

The supervisory board advises and supervises the executive board. It appoints the members of the executive board and names one member as the chair of the executive board. It also decides on the remuneration of the members of the executive board. The supervisory board examines the company's annual financial statements, the executive board's proposal for the distribution of the profit, the consolidated financial statements for the Evonik Group, and the combined management report. The executive board is required to obtain the approval of the supervisory board on decisions of fundamental importance, which are defined in a separate list. The supervisory board has established the following committees: an executive committee, an audit committee, an investment and sustainability committee, an innovation and research committee, a nomination committee, and the mediation committee required by the German Codetermination Act. Among other duties, the investment and sustainability committee addresses all topics related to sustainability—such as the portfolio transformation or the achievement of climate neutrality—that are relevant to the supervisory board. The chair of each committee reports to the full supervisory board at its next meeting on the topics discussed in the committee.

In accordance with the Articles of Association of Evonik Industries AG and the provisions of the German Codetermination Act, the supervisory board comprises 20 members, ten of whom are representatives of the shareholders while ten are representatives of the workforce. The supervisory board considers all of its current members to be independent.

A minimum quota of 30 percent women is set by law. The supervisory board currently meets this requirement as it comprises seven women and 13 men, meaning women account for 35 percent. In addition, the supervisory board takes diversity into account, both in its own composition and in appointments to the executive board. Its diversity concept includes rules on the independence and age of supervisory board members as well as their maximum term of office. Supplementary criteria apply to the skill set of the supervisory board as a whole. These relate to the requisite knowledge and abilities of its members—for example, international experience, a knowledge of business administration and science, or experience in managing a company. The supervisory board has expanded its skill set to include experience in ecological and social sustainability. At present, ten members of the supervisory board have expertise in this area.

Executive board

ESRS S1-9

The executive board of Evonik Industries AG is responsible for running the company in the company's interests, taking into account the interests of the shareholders, employees, and other stakeholders. It discusses sustainability at its meetings several times a year, especially aspects relating to the environment, safety, and portfolio transformation.

When making appointments to the executive board, the supervisory board considers both the professional qualifications of the candidates and the other criteria it has defined for the executive board as part of the diversity concept. These include, for example, a suitable mixture of ages, professional competencies, and fulfillment of the targets for the proportion of women on the executive board.

The executive board bears overall responsibility for sustainability and all climate-related aspects at Evonik. Direct responsibility is assigned to the chief human resources officer, who deals with sustainability issues on an ongoing basis and reports on them to the executive board and supervisory board.

[1] https://www.evonik.com/en/company/governance-compliance/corporate-governance.html

Percentage of women on the executive board and in management

For the period from July 1, 2022 through June 30, 2027, the supervisory board has set a target of 25 percent for the proportion of women on the executive board. As of December 31, 2025, two members of the executive board are female and two are male, so it meets this target.

For the period from January 1, 2025 through December 31, 2026, the executive board again set a target of 30 percent female managers at both the first and second management levels below the executive board of Evonik Industries AG. As of December 31, 2025, the proportion of female managers was 31.8 percent at the first management level (2024: 36.0 percent) and 32.9 percent at the second management level (2024: 32.8 percent).

The executive board provides regular, timely, and extensive information to the supervisory board on all matters of relevance for the company. Major sustainability aspects are included in context. On this basis, Evonik's sustainability activities were discussed at several supervisory board meetings in 2025.

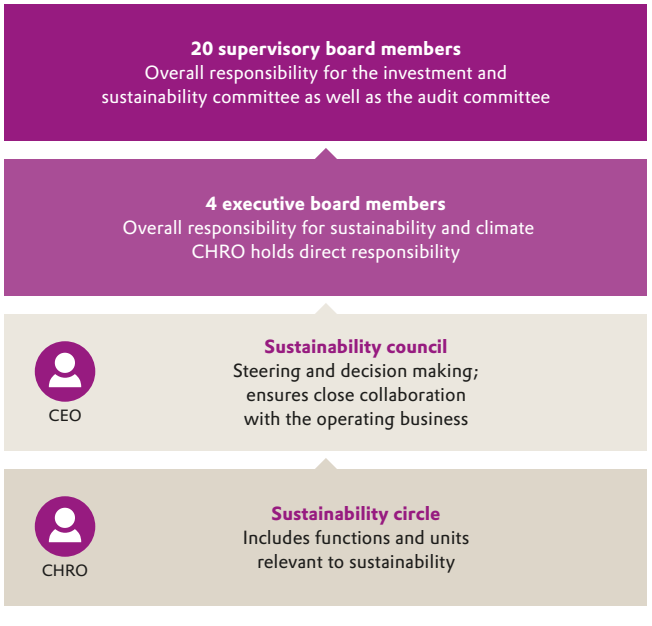
You can find further information in the declaration on corporate governance (see chapter 7. Declaration on corporate governance p. 59 ff.), which is also available on our website.[1]

Sustainability in the governance structure and bodies

ESRS 2 GOV-1

Responsibility for sustainability management is defined in a corporate sustainability policy. Given its relevance for management, we have integrated sustainability into our governance framework.

Sustainability governance structure C39



CEO = Chairman of the Executive Board
CHRO = Chief Human Resources Officer and Labor Relations Director

The executive board has delegated responsibility for sustainability topics at a lower level as follows:

The sustainability council is responsible for the management of sustainability-related aspects and the associated decisions. It meets at least twice a year and is chaired by the chair of the executive board. Following approval by the executive board, the actions are implemented by the operational units in close consultation with the relevant functions—for instance, Strategy, Sustainability, Environment, Safety, Health, Quality & Security, Research, Development & Innovation, and Procurement. ESRS 2 GOV-2

The decisions taken by the sustainability council are prepared by the sustainability circle, which comprises representatives of the functions and organizational units of relevance for sustainability. The sustainability circle monitors such aspects as the defined sustainability targets and decisions on group-wide coordinated actions, and is responsible for new sustainability target proposals. Meeting at least twice a year, the sustainability circle is chaired by the chief human resources officer, who is the executive board member responsible for sustainability.

Commitments in respect of sustainability expertise C40

External	
World Business Council for Sustainable Development (WBCSD)	Chemie[3]
econsense—Forum for Sustainable Development of German Business	Global Reporting Initiative
UN Global Compact	Together for Sustainability

[1] https://www.evonik.com/en/company/governance-compliance/corporate-governance.html

Evonik is involved in national and international competency networks in the area of sustainability. The organizational units inform the executive board about new insights and relevant content. This is how we integrate the necessary sustainability expertise into the group. We are a member of the WBCSD and are committed to its Vision 2050. Furthermore, we collaborate with econsense—Forum for Sustainable Development of German Business—, Chemie[3], the sustainability initiative of the German chemical industry, and the global GRI Community.

As a member of the UN Global Compact, we have given an undertaking that, within our sphere of influence, we will actively respect and promote labor rights and human rights, protect people and the environment, and fight against corruption. In addition, we make a contribution to achieving the United Nations 17 SDGs (chapter 9.3 Portfolio transformation p. 84 ff.). Evonik is likewise one of the six founding members of the Together for Sustainability (TfS) initiative, which aims to increase transparency in the supply chain through collaboration (see chapter 12.2 Responsibility within the supply chain p. 173 ff.).

In the reporting year, within the framework of the sustainability council and sustainability circle bodies, the supervisory board and its investment and sustainability committee and audit committee as well as the executive board addressed matters including the following environmental, social, and governance (ESG) aspects, and hence the core material sustainability topics for Evonik (see chart C41 "Committees and sustainability topics"). ESRS 2 GOV-2

Committees and sustainability topics C41

Committee	Main material sustainability topics	Matters discussed at the meetings
Supervisory board	Portfolio transformation Mitigating climate change Green energy Circular economy Attractiveness as an employer/employee satisfaction Cybersecurity	• Next Generation Solutions • Next Generation Technologies and implementation of EAGER measures • Next Generation Culture • Sustainability reporting[a] and metrics • Circular economy • Evonik Transition Plan and opportunity and risk management • CO_2 pricing and competitiveness • Clean Industrial Deal and EU Omnibus Initiative • Hydrogen strategy • Cybersecurity and IT security
Investment and sustainability committee of the supervisory board	Portfolio transformation Mitigating climate change Green energy Circular economy Product stewardship Attractiveness as an employer/employee satisfaction	• Next Generation Solutions • Next Generation Technologies and EAGER measures • Next Generation Culture • Evonik Transition Plan and external influences of politics, science, and markets • Decarbonization strategy under scenarios • CO_2 pricing and competitiveness • Circular economy • Chemicals in the environment
Audit committee of the supervisory board	Occupational health and safety Responsible corporate governance/human rights Cybersecurity	• Sustainability reporting in accordance with CSRD[a] • Benchmarking of sustainability reporting, efficiency improvements, and materiality assessment updates[a] • EU Omnibus Initiative • Compliance update and annual report • Cybersecurity and other IT risks • Annual ESHQ report
Sustainability council in the context of executive board meetings	Portfolio transformation Mitigating climate change Green energy	• Next Generation Solutions • Next Generation Technologies and EAGER measures • Evonik Transition Plan • CO_2 pricing and competitiveness • Market mechanisms for sustainability • Sustainability data management • Sustainability reporting in accordance with CSRD[a] • Ratings, rankings, and peer comparisons
Sustainability circle	Portfolio transformation Mitigating climate change Green energy Circular economy Product stewardship Attractiveness as an employer/employee satisfaction Responsible corporate governance/human rights Responsibility within the supply chain	• Next Generation Solutions • Next Generation Technologies and EAGER measures • Next Generation Culture • Chemical safety management • Sustainability opportunity and risk management, including physical risks • Ongoing development of Evonik Transition Plan • Sustainability on the capital market and ratings • Sustainability data management • Regulatory update as well as compliance and audit management • Sustainability reporting in accordance with CSRD[a]

[a] Cross-business approach to all material sustainability topics.

Performance-linked remuneration of senior management

ESRS 2 GOV-3

The supervisory board is responsible for the employment contracts of executive board members. It sets the total remuneration package for each member of the executive board, comprising a basic salary, variable short- and long-term components, pension benefits, the reimbursement of expenses, insurance, and various other fringe benefits. The contracts of the executive board members and all executives include remuneration elements based on personal performance and the overall performance of the Evonik Group.

In addition to the basic salary and the executive board's short-term remuneration, the annual bonus, Evonik's remuneration system includes a long-term remuneration component in the shape of the long-term incentive (LTI) plans for members of the executive board and senior executives (approximately 125 people worldwide).

Alongside financial targets, the executive board's short-term remuneration includes a sustainability component. This considers the development of plant safety and the accidents that occurred in the past fiscal year. In addition, the following non-financial targets from the sustainability focus are included in the executive board remuneration performance factor for 2025:

- Publication of the financial and sustainability report prepared in accordance with ESRS, benchmarking, and ramp-up of the phase-in requirements
- Preparation of an initial overview of the opportunities and risks for the business lines under Evonik's climate transition plan, using Next Generation Solutions (NGS) and Next Generation Technologies (NGT)
- Further reconciliation and prioritization of investments in line with NGT/EAGER and in relation to the portfolio positioning (NGS)
- Development of a concept to empower business lines and functions in relation to sustainability that aligns with the new group management model under ETM[1]
- Next Generation Culture: Embedding a growth culture as part of the ongoing management of the company's transformation

Starting in 2023, the long-term remuneration system (LTI) for members of the executive board and senior executives has been expanded to include a sustainability component. Eighty percent of the award is based on the performance of Evonik shares and 20 percent on the achievement of one or more sustainability targets. The sustainability component is determined on the basis of Evonik's ESG targets. Each year, before allocating a tranche, the supervisory board stipulates the precise targets, their weighting in relation to each other, and their target value for measuring 100 percent target achievement. Target achievement ranges from 0 to 200 percent.

The defined targets for the 2025 LTI are:

- 1st target: CO_2 emissions reduction (40 percent weighting)
  This measures absolute CO_2 emissions, as defined for Scopes 1 and 2 (in millions of metric tons of CO_2/year). Target achievement is measured once at the end of the performance period for the final year, in this case, at the end of 2028. The base point for measurement is the value of 6.3 million metric tons of CO_2 emissions in 2021 that is defined in the SBTi targets. ESRS E1.GOV-3

- 2nd target: Increasing the proportion of the portfolio with an outstanding sustainability profile (Next Generation Solutions) (40 percent weighting)
  This measures the proportion of the portfolio with an outstanding sustainability profile (Next Generation Solutions) once at the end of the performance period for the final year, in this case, at the end of 2028. It is calculated as part of the sustainability analysis of the business. ESRS E1.GOV-3

- 3rd target: Social index (20 percent weighting)
  Three sub-targets relating to Learning, Diversity, and Health are measured for the social index. All three sub-targets are weighted equally by calculating their average target achievement as the target evaluation for the social index target, and doing so once at the end of the performance period for the final year, in this case, 2028.

[1] ETM = Evonik Tailor Made.

a) "Learning" sub-target
One aspect of the social index is the Learning sub-target, which measures the number of digital learning hours per employee relative to the total number of employees worldwide with access to a PC. This value is regarded as an indicator of continuous workforce upskilling through digital learning or a shift from in-person to online training.
b) "Diversity" sub-target
The second social index sub-target is Diversity in the form of gender diversity. This is measured as the proportion of women relative to the total number of employees worldwide at management levels 1 and 2 (approximately 590 people worldwide). It serves as an indicator of diversity and equal opportunity, and is particularly important for Evonik and its success as a company.
c) "Health" sub-target
Another important aspect of the social index is the Health sub-target. The relevant health ratio is calculated as the target working hours (100 percent) less total sickness-related hours lost relative to the target working hours. It is calculated for all Evonik employees in Germany, Belgium, China, and the USA. This value serves as an indicator of the success of actions relating to leadership, stress management, motivation, and health protection.

In accordance with the recommendations of the German Corporate Governance Code, the supervisory board commissions a remuneration report (vertical comparison) to review the remuneration of the executive board compared with that of senior executives and Evonik's workforce. The most recent such report was prepared in 2024 and the findings confirm that the remuneration system is in line with the market. Our 2025 remuneration report provides further information on executive board and supervisory board remuneration.[1]

Sustainability due diligence

ESRS 2 GOV-4

Sustainability is a core element of Evonik's overall strategy. All identified material sustainability topics are incorporated into the company's strategic alignment. This strategy is complemented by specific policies on topics such as climate change, water, biodiversity, product stewardship, and circular economy. The due diligence and risk management requirements, which are consistent with our sustainable corporate strategy, are firmly embedded in our business processes. This is effected through policies such as the policy statement on human rights, the Evonik Code of Conduct, and the Evonik Code of Conduct for Suppliers. The sustainability report contains an overview of the existing management systems with which we meet our due diligence obligations for each material topic. This report shows how Evonik assesses the IROs identified and what actions we have taken to counteract negative ones and give greater emphasis to positive ones, including the outcomes of those efforts.

Statement on due diligence T31

Core elements of due diligence	Page
a) Embedding due diligence in governance, strategy, and business model	81 ff., 91 ff., 101 ff., 105 f., 108
b) Engaging with affected stakeholders in all key steps of the due diligence	77 ff., 89 f., 91 ff., 105 f.
c) Identifying and assessing adverse impacts	91 ff., 95 f.
d) Taking actions to address those adverse impacts	77 ff., 89 f., 91 ff., 105 f.
e) Tracking the effectiveness of these efforts and communicating	77 ff., 101 ff.

[1] https://www.evonik.com/en/company/governance-compliance/corporate-governance.html

10.

ENVIRONMENTAL INFORMATION

Protecting our environment and the climate are major global challenges of our time. Maintaining the natural basis of life for future generations is part of our corporate responsibility. This also includes continuously reducing emissions in keeping with our sustainable corporate strategy.

Material topics:

- Portfolio transformation

- **Mitigating climate change**
- **Green energy**
- **Water management**
- **Biodiversity**
- **Circular economy**
- **Product stewardship**

- Attractiveness as an employer/ employee satisfaction
- Diversity and equal opportunity
- Occupational health and safety

- Responsible corporate governance/ human rights
- Responsibility within the supply chain
- Cybersecurity

–31%
Reduction in absolute Scope 1 & 2 greenhouse gas emissions[1]

–17%
Reduction in absolute Scope 3 greenhouse gas emissions[1,2]

48%
Proportion of green electricity in externally purchased or acquired electricity

[1] Relative to the base year 2021. | [2] Scope 3 emissions comprise all upstream categories as well as the downstream category "transportation and distribution" as defined in our SBTi target.

Key messages at a glance: Environmental information

- **Implementation of actions under our climate transition plan and our SBTi targets**
- **Continued expansion of external green electricity procurement**
- **Local freshwater consumption reduced at Singapore site thanks to climate action synergies**

Evonik is aware that its production activities—including the upstream and downstream value chains—impact the environment. To minimize the impacts, we set ourselves ambitious targets and put many actions in place. Our actions are based on an extensive, integrated management system covering the topics of environment, safety, health, and quality. This system applies to the whole of the Evonik Group and is based on legal requirements, internal policies, and standard operating procedures. Hence, we foster a targeted improvement in our environmental performance that goes well beyond meeting compliance requirements. At the same time, we require our manufacturing sites to be certified according to ISO 14001, the internationally recognized environmental management standard. Our businesses and regions are subject to annual audits in order to monitor the process of certification to DIN EN ISO 14001 and RC 14001 at our production locations. At present, more than 80 percent of our sites are certified accordingly. In 2025, we conducted internal and external ESHQ audits as part of matrix audits (ISO 9001, ISO 14001, RC 14001, ISO 50001) at 81 sites (2024: 77). The proportion of certified production volumes covered varies from year to year because of the addition of newly acquired units, but so far it has been between 95 and 100 percent.

The ESHQ corporate function has a central audit system to regularly monitor implementation of our strategy and management system. Based on the findings and analyses of internal and external audits as well as site inspections, talks are held on possible improvements and ways of implementing them. The executive board is informed annually of the audit outcomes.

The procedures used to collect and process environmental data[1] are subject to internal and external audits. Our quality standards are backed up by regular training. Data input is decentralized and the data can be evaluated with regard to management units, legal units, or regions. Since 2023, environmental data reporting has been carried out entirely through ESTER (Evonik Standard Tool ESHQ and Reporting). That has allowed us to significantly improve data quality and effect timely evaluation. Since 2024, we have recorded all internal and external audits for matrix certification in the ESTER tool. This further harmonizes processes and systems, thus contributing to enhanced efficiency.

The ESHQ function bundles all group-wide strategic management and coordination activities relating to the topics of environment, plant safety, occupational safety, and health (see chapter 11.3 Occupational health and safety p. 154 ff.). In the area of safety, the global strategy and its projected implementation are prepared in the ESHQE[2] governance committee and submitted to the executive board for approval. Committee members are representatives of the segments, regions, the production & technology steering council, and employee representatives. The ESHQE governance committee is chaired by the head of the ESHQ function, who reports directly to the chief human resources officer (CHRO). Management and decision making with respect to the topic of environment are assigned to the sustainability council and the sustainability circle. Both bodies work closely together to prepare and implement the sustainability and ESHQ functions (see chapter 9.8 Sustainability governance p. 104 ff.). ESRS E1-1

Our ESHQE positions are predicated on the protection of people and the environment. Together with more detailed policies and procedures, they form the ESHQE set of regulations. Evonik has published five policies adopted by the executive board.[3] They are designed to ensure sustainable business practices in the company relating to the topics of climate, water, biodiversity, circular economy, and product stewardship. The content of the policies was incorporated into the corresponding strategic and management approaches described in the following environment sections.

Policies C42

Internal				
ESHQE policy				
Climate	Water	Biodiversity	Circular economy	Product stewardship

[1] The reported data are based on a combination of direct measurements and calculations, as well as estimates made on the assumption that the data are similar to those of the prior period and/or developed in line with the production volume. These estimates are made against the data available and allowing for measurement uncertainties.
[2] ESHQE = Environment, safety, health, quality, and energy.
[3] https://www.evonik.com/en/sustainability/policies.html

10.1 Mitigating climate change

Strategy and management

Climate change is increasingly causing **damage as a result of extreme weather events.** This is a challenge that Evonik, too, has to face. It is also necessary to reduce CO_2 emissions worldwide. For this reason, we not only seek to avoid **increasing our CO_2 and other emissions that contribute to climate change,** but also to reduce them. In 2022, Evonik set new targets as part of its strategy (Next Generation Evonik). **Investment decisions may result in higher costs if there is no carbon pricing.** This is why we use carbon pricing as an additional planning criterion. Along the value chain, we are working on innovative solutions to reduce emissions—often in collaboration with our direct suppliers and customers. Evonik has published a climate policy on its website.[1]

ESRS 2 SBM-3, ESRS E1-2

In the reporting period, we worked on refining the Evonik transition plan. Our risk analysis (see chapter 9.6 Opportunity and risk management p. 97 ff.) has reinforced our commitment to implementing our portfolio transformation toward Next Generation Solutions as well as to reducing our Scope 1 and 2 emissions through Next Generation Technologies and also our Scope 3 emissions. The scenarios assessed in the risk analysis are based on theoretical parameters. This is why we track the actual development of external conditions and regularly adapt the characteristics and focus of the transformation to reflect these. Our climate transition plan[2] initially involves reducing our CO_2 emissions in line with our validated SBTi targets by 2030. We are planning to reduce the remaining greenhouse gas (GHG) emissions in the period from 2030 to 2050. ESRS E1-1, ESRS E1-7, ESRS E1.SBM-3

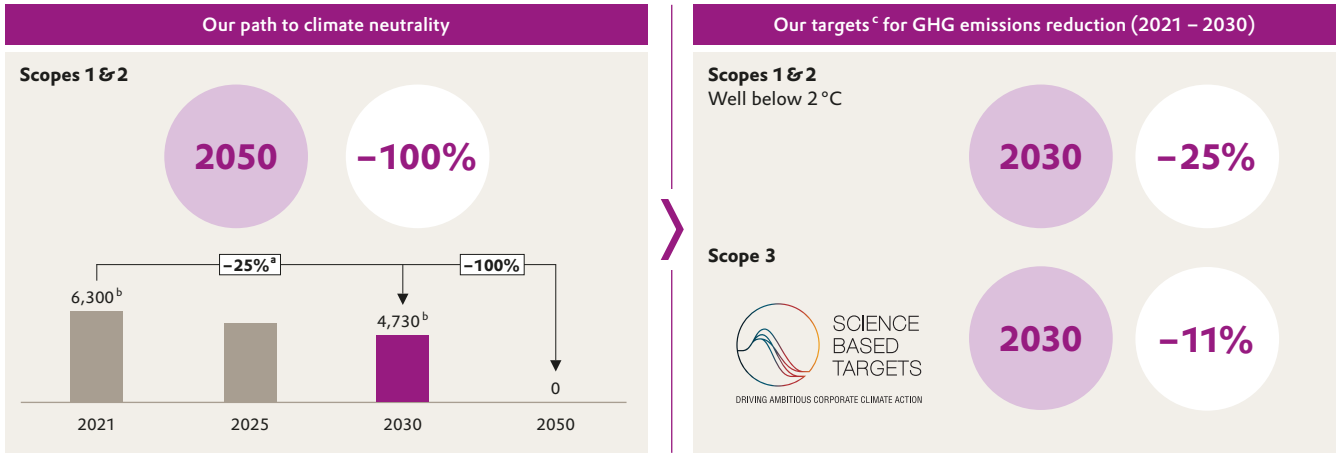
Targets

- Reduce absolute Scope 1 and Scope 2 emissions by 25 percent between 2021 and 2030[3]
- Reduce absolute Scope 3 emissions by 11 percent[4] between 2021 and 2030[3, 5]

Evonik announced its commitment to the Science Based Targets initiative (SBTi) in 2022. SBTi is a partnership of CDP[6], the United Nations Global Compact, the World Resources Institute, and the World Wide Fund for Nature. It defines and encourages best practices for science-based target-setting[7] and independently evaluates targets set by companies from this perspective. These have now evolved into internationally accepted standards.

We followed the SBTi recommendation for selecting the base year and chose 2021 because this was the most recent year of our GHG inventory at the time of our commitment to the SBTi. In 2023, the emission reduction targets submitted by Evonik were validated by the SBTi. It confirmed that the ambitious target set for Scope 1 and 2 emissions is suited to helping limit global warming to well under 2°C.[8] Our superordinate group-wide target is an absolute reduction in Scope 1 and 2 emissions by 25 percent between 2021 and 2030. Reducing our CO_2 emissions (Scope 1 and 2 emissions) is likewise embedded in the remuneration of the executive board and other executives (see chapter 9.8 Sustainability governance p. 104 ff.) and thus forms part of the long-term incentive. In addition, Evonik has given an

Ambitious climate targets C43



[a] Gross emissions; base year 2021, target year 2030.
[b] In thousand metric tons CO_2eq.
[c] Validated by SBTi, sciencebasedtargets.org/companies-taking-action#dashboard

[1] https://www.evonik.com/en/sustainability/policies.html | [2] Our transition plan is not a full transition plan within the meaning of the ESRS. | [3] The exact wording of all Evonik emissions reduction targets validated by SBTi can be viewed at: https://sciencebasedtargets.org/companies-taking-action | [4] Exact target: 11.07 percent. | [5] Scope 3 emissions of all upstream categories as well as the downstream category "transportation and distribution" as defined in our SBTi target, but excluding the Scope 3 emissions that fall within the scope of the SBTi criteria for the electricity sector and are hence covered by a different intensity target. | [6] https://www.cdp.net/en | [7] The SBTi methodology is subject to inherent uncertainties relating to the underlying scientific insights and forward-looking assumptions about reducing greenhouse gas emissions. | [8] Well below 2°C.

undertaking to reduce absolute Scope 3 emissions in the upstream categories and in the downstream category "transportation and distribution" by 11.07 percent within the same period.[1,2]

ESRS E1-4, ESRS E1.GOV-3

Evonik's science-based carbon reduction targets cover 100 percent of our Scope 1 and Scope 2 emissions and more than two-thirds of our Scope 3 emissions. Our climate targets form part of our climate transition plan and contribute to achieving the Paris Agreement goals. We aspire to be climate-neutral by 2050. Our SBTi targets and roadmap up to 2030 were approved by the executive board.

ESRS E1-1, ESRS E1-4, ESRS E1-7

Actions

ESRS E1-3

To achieve our ambitious climate targets, a number of GHG reduction levers are available to us (see chart **C44** "Our levers to reduce GHG emissions along the value chain").

Actions for implementing our climate transition plan: Scope 1 and Scope 2 emissions up to 2030

ESRS E1-1, ESRS E1-4

The chart **C45** "Our roadmap 2030" shows our action plan for achieving our Scope 1 and Scope 2 target. It consists of the three pillars "exiting coal-fired power generation", "Next Generation Technologies", and "renewable energies". We exited coal-fired power generation at the Marl site in spring 2024. The ongoing global development of production processes and infrastructure is bundled under our Next Generation Technologies. Additionally, we are gradually switching over to renewable energies. Our efforts will be supported by digital process technologies and the integration of sustainability data into existing business processes.

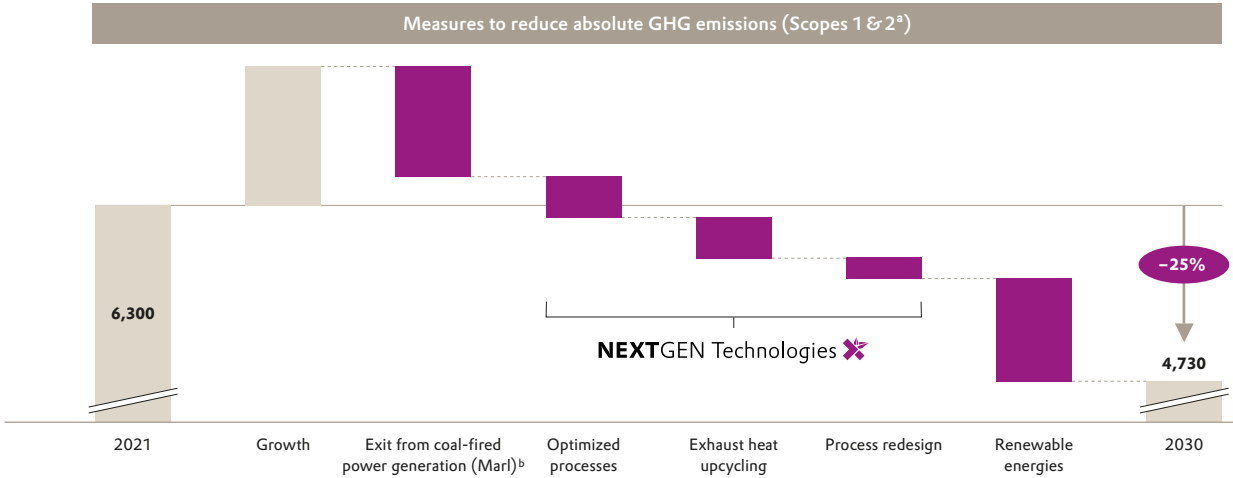
Our levers[a] to reduce GHG emissions along the value chain C44

Upstream	Gate-to-gate	Downstream
• Projects with key suppliers • Using climate-neutral instead of fossil-based raw materials • Closed-loop material flows; raw materials from recyclate	• Integrated facilities to use by-products • EAGER project[b]/Next Generation Technologies/research • Green energy • Process efficiency	• Next Generation Solutions • CO_2eq avoided by using Evonik products • Products to support a circular economy

[a] Examples. | [b] EAGER = **E**vonik **A**ssessment of **G**reenhouse Gas **E**mission **R**eduction.

We are expediting our Scope 1 and 2 targets by investing in optimized processes such as enhancing energy efficiency and waste heat upcycling for heat integration, or in process redesign—for example, electrification. To do this, we implemented the EAGER project in 2022 to pinpoint the potential for reducing GHG emissions at our sites. In the period to 2030, we plan to invest €700 million in Next Generation Technologies—in other words, in the ongoing development of production processes and infrastructure to reduce GHG emissions (see also chapter 9.2 Sustainability at Evonik p. 81 ff.). In the reporting period, Evonik was in the process of planning and implementing projects that will reduce CO_2eq emissions by approximately 450,000 metric tons

Our 2030 roadmap (Scopes 1 & 2) C45



[a] Gross emissions in kt CO_2eq. | [b] Implemented in 2024.

[1] The exact wording of all Evonik emissions reduction targets validated by SBTi can be viewed at: **https://sciencebasedtargets.org/companies-taking-action** | [2] Scope 3 emissions of all upstream categories as well as the downstream category "transportation and distribution" as defined in our SBTi target, but excluding the Scope 3 emissions that fall within the scope of the SBTi criteria for the electricity sector and are hence covered by a different intensity target.

annually in the years ahead (2024: approx. 440,000 metric tons of CO_2eq per year). The investment volume for these projects amounted to around €56 million in 2025 (2024: approx. €99 million).

In addition, we intend to switch our externally purchased or acquired electricity completely to green energy in order to achieve our Scope 1 and 2 target by 2030 (see chapter 10.2 Green energy p. 119 ff.).

Carbon pricing

ESRS E1-8

Investment projects that help achieve our CO_2 reduction target and hence our climate transition plan are part of the annual financial resource planning and investment allocation process, including approval by the executive board and supervisory board. For instance, we apply internal carbon pricing when planning major capital projects. The aim is to harness this planning criterion so that developments in carbon-intensive investments can be reliably and consistently reflected in all investment applications worldwide. In addition, the expected development of carbon prices is factored into our impairment tests. When estimating useful lives, these are generally included in our profitability calculations. Our current assumption is that a price of €131/metric ton of CO_2 will be used in the EU Emissions Trading System (EU ETS) by 2030. In all other regions relevant to Evonik, we forecast an average of €37/metric ton of CO_2 by no later than 2030. This reflects the development of the political framework in key emerging markets and developing countries, which does not currently indicate an increase in carbon pricing. In view of regional differences in the baseline situation, we have developed scenarios for the development of carbon pricing—differentiated by country and region— showing the rise to the assumed final global price. Here, we take into account both direct CO_2 emissions (Scope 1 emissions) from production and energy generation and indirect CO_2 emissions from the purchase of secondary fuels (Scope 2 emissions). This generally applies to all of our Scope 1 and 2 emissions (100 percent). Specific calculations are made solely for investment planning. To support the departments affected, we use a CO_2 cost calculator that allows efficient and systematic calculation of the carbon costs to be factored into every investment. Location- and fuel-specific emission factors, as well as regional carbon price development scenarios, are applied. This enables harmonized evaluation of investments with regard to carbon cost throughout the group.

Actions for implementing our climate transition plan: Scope 3 emissions up to 2030

ESRS E1-1, ESRS E1-4

Reducing Scope 3 emissions is especially challenging for the entire value chain because these emissions are outside their direct sphere of influence and are affected by many external factors. This calls for in-depth cooperation with partners at every link in the value chain. Our action plan for achieving our Scope 3 target is based on reducing emissions of purchased raw materials, using alternative sources of raw materials, and cutting emissions in logistics and packaging.

We need reliable data on our suppliers' emissions to reduce the emissions associated with purchased raw materials. To this end, we have been gathering supplier-specific product carbon footprints for all key raw materials suppliers since 2019. Furthermore, a data exchange platform enabling the direct sharing of supplier-specific emissions data was established as part of the Together for Sustainability (TfS) Initiative (see chapter 12.2 Responsibility within the supply chain p. 173 ff.). Alongside acquiring primary emissions data, we discuss additional mitigation actions with our suppliers. These include the use of renewable energies, optimizing processes, and using alternative raw materials. We cooperate with our suppliers to agree on targets that support our customers' sustainability goals.

Given the limited availability of lower-carbon raw materials, we take a variety of approaches to reducing our Scope 3 emissions. For example, we use biomass-balanced materials, or inorganic raw materials produced using green electricity. We are currently looking at expanding this to other groups of raw materials. The contribution of circular materials to reducing emissions is likewise growing. Working closely with our suppliers, we are able to identify process improvements and translate these into specific mitigation actions. By factoring product carbon footprints into the tendering process, we can target our selection based on environmental impacts. At the same time, the inclusion of medium- and long-term scenarios means we are able to secure access to climate-friendly raw materials at an early stage and help strengthen our supply chains.

We have systematically reduced CO_2 emissions in the procurement of logistics services and packaging since 2023. To achieve this, Evonik has expanded its use of tracking, intermodal transportation, optimized full truckload consignments, and the use of alternative fuels such as hydrotreated vegetable oil. In 2025, we incorporated CO_2 intensity[1] as a contract award criterion in the transportation tender process.

[1] This is based on the CO_2 emissions per metric ton-kilometer for the different means of transportation.

Actions for implementing our climate transition plan: Emissions 2030–2050

ESRS E1-7

In the period after 2030, the remaining Scope 1 and 2 emissions will be reduced through further energy efficiency and heat integration actions. In the reporting period, we conducted a group-wide, top-down evaluation and bottom-up analysis of our businesses with the highest emissions in order to identify long-term pathways to transitioning to climate neutrality by 2050. The findings point to technological options as well as potential investment needs. We are already engaged in broad-based screening of our technology portfolio for Scope 3 emissions. This identifies potential circular (bio-based, recycled, or CO_2-based) raw material sources for our production processes and considers how our production processes could be adapted to circular raw materials. In the period up to 2030, this screening will be completed and we will forge ahead with the requisite research into modified or new manufacturing processes.

Generally speaking, for the period beyond 2030, we regard broadening our technology and raw material portfolios as well as globally rising costs for CO_2 emissions as the main drivers of our transformation. From 2035, we expect new technologies to reach maturity, one example being the widespread availability of green hydrogen. As for the following years, we anticipate the breakthrough of processes such as carbon capture and storage (CCS) as well as carbon capture and utilization (CCU). Carbon capture and utilization technologies pave the way to reducing the consumption of fossil fuels and cutting CO_2 emissions. Together with partners, we are engaged in research in this field to deepen our understanding of how such technologies interact with our portfolio under market conditions. For instance, our expertise in catalyst research offers the possibility of using the stable CO_2 molecule in combination with green hydrogen and renewable energies to generate a higher quality product. Following chemical conversion, CO_2 counts as a raw material and no longer as waste. This could enable the production of methanol and other hydrocarbons for use in products such as solvents, polymers, and liquid e-fuels. The use of CO_2 for e-fuels will be further boosted by the ReFuelEU regulations for aviation. We are supporting such projects and are in close contact with those involved at the relevant stages of the value chain.

A wealth of actions for achieving net zero by 2050 are already known today, but in many areas they cannot yet be implemented economically. In the reporting period, carbon pricing mechanisms with what are assumed to be very high global prices for CO_2 emissions represent the largest single risk in the net zero scenario (see table T27 "Scenario analysis" in chapter 9.6 Opportunity and risk management p. 100). ESRS E1.SBM-3

As of 2025, Evonik's portfolio includes no GHG emissions that cannot be technically reduced by 2050. At this time, it is not possible to forecast the economic viability of actions that are technically feasible by 2050. Potentially locked-in GHG emissions (Scopes 1 to 3) primarily result from the generation of heat and electricity using fossil fuels, notably in power plants, parts of production facilities, and raw materials. ESRS E1-1, ESRS E1.IRO-1

Progress in 2025

In the reporting period, Evonik continued implementing its EAGER projects as part of the company's climate transition plan. The following projects are among the initiatives contributing to our Scope 1 and Scope 2 target: In Singapore, we completed our new alkoxide plant, which will enable us to produce alkoxides carbon-neutrally going forward. We also began work on restructuring the steam supply at our site in Antwerp (Belgium) as part of the Ecluse project. In place of the previous combined steam and power supply from natural gas, steam is to be sourced from the neighboring waste incineration plant starting in 2027. About 50 percent of the plant's heat energy is generated from biomass. Future electricity requirements will be covered by our long-term green power purchase agreements (see chapter 10.2 Green energy p. 119 ff.). We additionally focused on operating and ongoing process improvements to increase energy efficiency and reduce emissions. Examples included the use of exhaust heat to preheat process streams as well as energy-optimized plant operation.

In the reporting period, we made further progress with regard to reducing our Scope 3 emissions in the upstream value chain. Requesting primary data from our raw materials suppliers has led to a significant increase in the data coverage for our Scope 3 emissions since 2024. Following up on process improvements at our suppliers has also helped reduce our Scope 3 emissions. At the same time, we enhanced our criteria with regard to tenders for selected, strategic raw materials to include CO_2 intensity. This contributed to additionally reducing Scope 3 emissions through the targeted supplier switching. Moreover, the quantities of some biomass-balanced and recycled raw materials were further increased compared with previous years.

Metrics

Since 2008, we have reported an extensive GHG emissions balance—from the extraction of raw materials through production to disposal of the products. The key metric is the carbon footprint (CO_2eq footprint). The data cover Evonik's direct energy and process emissions (Scope 1), emissions from purchased or acquired electricity and heat (Scope 2) as well as upstream and downstream emissions (Scope 3).[1] These include emissions from the production of purchased raw materials, services, and capital goods, fuel- and energy-related emissions not included in Scope 1 and Scope 2, emissions from inbound and outbound shipments, from the disposal of waste, emissions caused by business trips and employee commuting, energy requirements for leased administrative buildings and company vehicles, and emissions from the use and disposal of sold products. By contrast, we do not report emissions from the processing of Evonik products, from franchises or downstream leasing activities, or from investments. The method is closely based on the GHG Protocol Standard of the World Resources Institute (WRI) and the WBCSD as well as the Guidance for Accounting & Reporting Corporate GHG Emissions in the Chemical Sector Value Chain published by the WBCSD. Purchased or acquired electricity (Scope 2) is calculated by the market-based method using the relevant power suppliers' individual emission factors. Evonik does not use carbon offsets outside its own value chains in its carbon footprint accounting.

ESRS E1-6, ESRS E1-7

Evonik Carbon Footprint[a] ESRS E1-6 — T32

in million metric tons of CO_2eq		2024[b]	2025
Scope 1	Gas	2.00	2.02
	Coal	0.32	0.11
	Oil	0.00	0.00
	Substitute fuels and process emissions	1.02	0.83
	Methane (CH_4)	0.02	0.02
	Dinitrogen oxide (N_2O)	0.00	0.00
	HFCs, PFCs, SF_6, and NF_3	0.02	0.02
Total Scope 1 emissions		**3.39**	**2.99**
	thereof Scope 1 GHG emissions from regulated emission trading schemes (in %)	79	57
Scope 2	Purchased or acquired electricity (market-based)	0.68	0.54
	Purchased or acquired steam (market-based)	0.84	0.82
Total Scope 2 emissions[c]		**1.52**	**1.36**
Scope 3	Category 1: Purchased chemical raw materials, packaging materials, and indirect goods and services	11.8	10.6
	Category 2: Capital goods	0.3	0.3
	Category 3: Energy-related activities (not included in Scope 1 and 2)	1.7	1.6
	Category 4: Upstream transportation and distribution	0.9	0.8
	Category 5: Disposal and recycling of waste	0.3	0.2
	Category 11: Use of sold products (direct emissions only)	3.7	3.4
	Category 12: Disposal and recycling of products	2.9	2.5
	Categories 6–9 (consolidated)[d]	0.1	0.1
Total Scope 3 emissions[d,e,f]		**21.6**	**19.5**
	thereof upstream	15.1	13.6
	thereof downstream	6.6	5.9
Total GHG emissions (Scope 1, 2, and 3), market-based[g]		**26.5**	**23.9**
Intensity of GHG emissions, market-based, in thousands of metric tons of CO_2eq/€ million sales[h]		1.75	1.70

Prior-year figures restated. The prior-year figures included the electricity of the new power plants at the Marl site twice—for both purchased and self-generated electricity. The adjusted figures allocate only the self-generated electricity to the power plants, reducing the proportion of purchased electricity.

[a] The balance covers fossil GHG emissions and emissions of gases—other than CO_2—of biogenic origin. The relevant use of biomass and associated net amounts of CO_2 removal and biogenic CO_2 emissions in the current and previous reporting period are reported separately as follows: Scope 3 category 1: –1.3 million metric tons of CO_2 (2024: –1.3 million metric tons of CO_2); categories 11 and 12 together: 0.8 million metric tons of CO_2 (2024: 0.8 million metric tons of CO_2); and Scope 1 direct process emissions: around 0.1 million metric tons of CO_2 (2024: 0.1 million metric tons of CO_2).

[b] As subsequent calculation of the 2024 GHG inventory in 2025 on the basis of full-year data resulted in only minor changes in values, we have retained in this report the emissions data already reported in the previous year (calculated using the fast-close method, see chapter 9.1 About this sustainability report **p. 77 ff.**).

[c] Total Scope 2 emissions, location-based (2025): 1.61 million metric tons of CO_2eq (2024: 1.87 million metric tons of CO_2eq).

[d] Includes categories 6 "Business travel", 7 "Employee commuting", 8 "Upstream leased assets (electricity and heating of administrative buildings)", and 9 "Downstream transportation and distribution (to direct customers)". These individual categories are immaterial due to their insignificance but are included for information purposes as part of our Scope 3 target.

[e] Fast-close process reporting was in part used for the current period for Scope 3 (see chapter 9.1 About this sustainability report **p. 77 ff.**). Differences between the data and totals are due to rounding. Some calculations are based on assumptions and estimates.

[f] Contains categories 1–9, 11, and 12. Scope 3 categories 10 "Processing of sold products", 13 "Downstream leased assets", 14 "Franchises", and 15 "Investments" are not reported. For details, see "Emissions along the value chain (Scope 3)" **p. 117 ff.**

[g] Total GHG emissions (Scopes 1, 2, and 3), location-based (2025): 24.14 million metric tons of CO_2eq (2024: 26.87 million metric tons of CO_2eq).

[h] See the consolidated financial statements, "Income statement" table **T72 p. 189**, "Sales" line item; prior-year unit corrected.

[1] For details, see "Emissions along the value chain (Scope 3)" **p. 117 ff.**

Total gross Scope 1 GHG emissions and gross market-based Scope 2 GHG emissions decreased by more than 10 percent year on year. This is attributable to the sale of the superabsorbents business, which was completed in August 2024, as well as the decommissioning of the coal-fired power plant in Marl at the end of March 2024. From this point in time, the two new, highly efficient gas and steam turbine power plants in Marl became fully operational. Other effects resulted from the implementation of EAGER projects, the higher proportion of green electricity, and the decline in production volumes due to reduced demand.

In 2025, Scope 3 GHG emissions calculated using the fast-close approach decreased to 19.5 million metric tons of CO_2eq compared with 21.6 million metric tons of CO_2eq in 2024. The ongoing weak economy in 2025 compared with the previous year led to a reduction in the volumes of purchased raw materials as well as sold products and energy. The effects of this extended beyond the directly affected categories to additionally influence, for instance, logistics emissions. Furthermore, the emissions of the sold superabsorbents business were still included for an eight-month period in 2024, as this is when they were generated. None of these emissions were included for any Scope 3 categories in 2025. A notable countereffect came from the switch to the spend-based emission factors updated by DEFRA (UK Department for Environment, Food & Rural Affairs), which Evonik uses to calculate the emissions of purchased indirect goods, packaging materials, and capital goods. Unlike the 2012 database used in earlier years (IPCC AR2), the data for 2025 are based on 2022 and take into account the characterization factors of the IPCC Fifth Assessment Report. Overall, this change led to higher emissions—notably for capital goods—compared with the previously used emissions data. Due to the level of emissions of the relevant (sub-) categories in relation to the total volume of the Evonik Carbon Footprint, the overall impact was only minor.

In 2025, Evonik had 21 (2024: 23) facilities that fell within the scope of the EU Emissions Trading System 1 (EU ETS 1). In total, these EU ETS 1 facilities emitted 1.6 million metric tons of CO_2 in the reporting period (2024: 2.2 million metric tons of CO_2). Moreover, we are subject to additional carbon pricing systems in a number of countries. Both Germany and Austria have a national emissions trading system alongside the EU ETS 1. In the provinces of Fujian and Shanghai in China, our Nanping and Shanghai sites are subject to regional emissions trading systems. National emissions trading systems apply to our sites in Morrinsville (New Zealand) and Ulsan (South Korea). Our sites in Gibbons and Maitland (Canada) and Singapore are subject to the relevant national CO_2 taxes. Overall, about 57 percent of Evonik's Scope 1 GHG emissions were subject to carbon pricing systems in 2025 (2024: 79 percent).

Status of emissions targets

- Reduce absolute Scope 1 and Scope 2 emissions by 25 percent between 2021 and 2030[1]
- Reduce absolute Scope 3 emissions by 11 percent[2] between 2021 and 2030[1]

Relative to the base year 2021, which is relevant for measuring our target achievement, we recorded a 31 percent reduction in our Scope 1 and 2 GHG emissions in 2025. Efficiency improvements in energy generation—especially due to substitution of the coal-fired power plant at Marl Chemical Park with the new gas and steam turbine power plants—were a major contributing factor. Added to this were the consistent expansion of the proportion of green electricity used and investments in Next Generation Technologies. The reduction was increased by the decline in our production volumes due to sustained weak demand and portfolio measures.

ESRS E1-4

Target achievement T33

in million metric tons of CO_2eq	Base year 2021	2025	Target year 2030	Change in %, 2025 versus base year
Scope 1 and Scope 2 emissions	6.30	4.35	4.73	–31
Scope 3 emissions[a]	15.8	13.1	14.1	–17

[a] Scope 3 emissions of all upstream categories as well as the downstream category "transportation and distribution" as defined in our SBTi target, but excluding the Scope 3 emissions that fall within the scope of the SBTi criteria for the electricity sector and are hence covered by a different intensity target. The exact wording of all Evonik emissions reduction targets validated by SBTi can be viewed at: **https://sciencebasedtargets.org/companies-taking-action**

[1] The exact wording of all Evonik emissions reduction targets validated by SBTi can be viewed at: **https://sciencebasedtargets.org/companies-taking-action**
[2] Exact target: 11.07 percent.

Emissions along the value chain (Scope 3)

ESRS E1-6

Calculating emissions along the value chain is a complex process requiring a wealth of activity-related and emissions data. As a general rule, all companies over which Evonik exercises operational control are included in the calculation of the Scope 3 GHG inventory. This largely corresponds to the scope of consolidation for financial reporting. In some cases, however, it goes beyond it, since the emissions data of some subsidiaries over which Evonik exercises operational control but which are not included in the consolidated financial statements for reasons of materiality are also included in the calculation of the Scope 3 GHG inventory. Emissions from micro-businesses whose data are not already included in Evonik's regular data systems are not reported due to their lack of materiality. Emissions from purchased raw materials are mainly determined using an emissions calculation tool developed in-house. Since 2025, categories 3 and 5 have been calculated in ESTER, which already contains most of the required activity data. All other calculations are largely based on Excel tables and are then performed using internally configured workflows in data analysis software. In some cases, assumptions must be made and estimates used, with each category being evaluated separately as described below.

Category 1: Purchased chemical raw materials, packaging materials, and indirect goods and services

Category 1 comprises emissions from the extraction, manufacture, and transportation[1] of chemical raw materials, packaging materials, and indirect goods and services.

Chemical raw materials:
The calculation of the CO_2eq "backpack" was essentially based on a list of all purchased chemical raw materials from Evonik's central ERP system, which were supplemented by relevant raw material quantities from other sources in individual cases. Emissions were calculated for all raw material quantities for which a carbon footprint was available at the time of calculation. GHG emissions for the raw material quantities with no available carbon footprint were extrapolated on this basis. When selecting emission factors, we prioritized specific emission factors provided to us by suppliers. Alternatively, we based them on secondary data from CarbonMinds or providers of generic LCA data, such as Sphera's Managed LCA Content database or the ecoinvent[2] database. If no suitable substance-specific emission factor could be determined, averaged emission factors were used or estimates made on the basis of similar products.

Packaging materials and indirect goods and services:
For the accounting of emissions from the production of services and purchased goods, with the exception of chemical raw materials, these items were assigned to categories 1 and 2 (capital goods) with the help of industry codes (Standard Industrial Classification (SIC)). The emissions were then calculated using output-based emission factors[3] for the corresponding codes. They are adjusted annually for inflation to ensure that they remain representative. Compared with the emissions caused by the purchase of raw materials, emissions from the purchase of other goods, services, and packaging are of little relevance.

Category 2: Capital goods

As described under category 1, a list of the indirect procurement items and allocation via industrial sectors were used to identify all capital goods relevant for category 2. It is calculated in the same way as the emissions calculation for indirect purchases in category 1.

Category 3: Energy-related activities (not included in Scope 1 and 2)

GHG emissions from the upstream value chain of solid, liquid, and gaseous fuels used in Evonik's power plants and processes during the reporting period were determined as the product of energy quantities and representative, region-specific emission factors from the Managed LCA Content database.[4] The global energy data are stored in ESTER. The upstream emissions for externally purchased energy quantities of steam and electricity were determined using assumptions regarding the fuel mix and the associated location-based emission factors. Emissions from purchased or acquired electricity resold to customers were also included. Approximate calculation was carried out using the classification of the electricity supplies from Evonik Operations GmbH and adequate CO_2 emission factors for activities outside of Germany, supplementing the corresponding upstream CO_2eq emissions. The calculation was primarily based on full-year data, eliminating the need for extrapolation using the fast-close approach. Only the emissions from the energy trading business were calculated on the basis of extrapolated data.

[1] Except for transportation to Evonik reported in category 4.
[2] GaBi database from Sphera Solutions GmbH or ecoinvent 3.11, as of 2025; GWP100, IPCC AR6.
[3] DEFRA (UK Department for Environment, Food & Rural Affairs) spend-based emission factors, produced by the University of Leeds, 2022 database; GWP100, IPCC AR2.
[4] GaBi database, Sphera Solutions GmbH, as of 2025; GWP100, IPCC AR6.

Category 4: Upstream transportation and distribution
Upstream transportation and distribution includes incoming goods transportation from direct suppliers to Evonik as well as transportation of products between Evonik sites, and from Evonik to customers, as instructed by Evonik. The CO_2eq emissions from internal and outbound transportation of (intermediate) products were calculated using specific emission factors[1], which take account of the different types of transportation as well as direct and indirect emissions (well-to-wheel). The calculations are based on data from logistics purchasing on quantities of goods, estimated transportation distances to direct customers or other sites using the Haversine formula, and the specific modes of transportation. Since we do not have complete information about the distances and means of transportation for inbound shipments, an average emission factor per metric ton of product transported was calculated based on data regarding Evonik's outbound shipments. Use of this average emission factor is based on the assumption that the means of transportation and average transportation distances can be applied to inbound shipments, whose emissions were then estimated using the quantity of raw materials purchased.

Category 5: Disposal and recycling of waste
Emissions from waste disposal were calculated on the basis of the volumes of waste for each type of disposal for the entire reporting period, which are recorded in the internal ESTER ESHQ software, together with the energy consumption figures. This included externally treated quantities of wastewater as well as solid production, construction, and demolition waste. The calculation was based on the average data method, with representative and in some cases regionalized emission factors for each type of disposal being determined using the Managed LCA Content database[2] and plausible assumptions regarding the carbon content.

Categories 6 to 9
Due to their relevance for our Scope 3 target, categories 6 to 9 are calculated and reported as a single total. Since the individual categories are immaterial due to their insignificance (total emissions of 0.1 million metric tons of CO_2eq), they are not reported in detail.

Category 10: Processing of sold products
Evonik sells intermediates primarily in a B2B environment. The portfolio includes thousands of products for a diverse range of end uses in a variety of end-customer markets. Evonik's position primarily at the heart of most value chains results in a large number of possible types and further intermediate steps for processing the individual products. This leads to an unmanageable complexity, making it impossible for us to calculate or even estimate a plausible figure for this category. It is a fundamental, familiar, and recognized problem for the chemical industry—especially in the early and mid-stage value chain.

Category 11: Use of sold products (direct emissions only)
Due to the diversity of Evonik solutions for different applications, the focus here is on calculating direct GHG emissions that are generated and released during the usage phase in the downstream value chain through metabolization and decomposition from the carbon content of the Evonik products sold. Calculation of the emissions in the reporting period was based on the sales volumes, the actual or estimated carbon content of the products, and stoichiometric conversion to CO_2. Also included were the N_2O emissions of nitrogen-containing products sold as fertilizers—converted into CO_2eq using the characterization factor defined by IPCC AR6. It was assumed that they are fully released into agricultural soils and the atmosphere.

Category 12: Disposal and recycling of products
Since Evonik is in many cases not aware of the end-use applications of its own products—especially the intermediates—the emissions from their disposal were not calculated for the applications themselves, but for our products. GHG emissions associated with the disposal of the product volumes sold—excluding the quantities directly emitted already during the usage phase—were calculated on the basis of the actual or estimated product carbon content. For this purpose, emission factors from the Managed LCA Content Database[2] were used or, for pure incineration, wastewater treatment, and landfill, the CO_2 emission volumes were calculated using stoichiometric conversion of the carbon content. For landfill and the wastewater treatment of inert products that do not degrade within 100 years[3], only the processing effort was modeled. Recycling was assumed to have an emission factor of 0. If energy recovery during waste treatment was expected to a relevant extent, this was taken into account using representative emission factors. Statistics were used to

[1] https://cefic.org/resources/calculating-ghg-transport-and-logistics-emissions-for-the-european-chemical-industry/
[2] GaBi database, Sphera Solutions GmbH, as of 2025; GWP100, IPCC AR6.
[3] See World Business Council for Sustainable Development: Guidance for Accounting & Reporting Corporate GHG Emissions in the Chemical Sector Value Chain (2013).

determine the proportions of different treatment types for certain (end) product groups. If applications and disposal route(s) were unknown, a division of treatment between incineration and landfilling was assumed.

Category 13 to 15
Category 13 emissions that arise when Evonik acts as a lessor are not reported because this category is not material for Evonik. Category 14 "Franchises" is not relevant for Evonik because it is not applicable. Screening was conducted for category 15 "Investments" and included those companies and joint ventures in which Evonik has an equity interest but over which Evonik does not exercise operational control. Including those activities where relevant emissions might be expected, this was estimated to account for less than 1 percent of Evonik's total emissions. This category is hence not considered to be material and is not reported due to the high cost of regular data collection.

In the reporting period, the proportion of Scope 3 emissions calculated based on the fast-close method using data from the value chain was 17 percent. This was primarily attributable to the increasing proportion of specific raw material emission factors made available to us by our suppliers.

10.2 Green energy

Strategy and management

To ensure that our production processes run dependably, Evonik has to rely on a stable energy supply. One of the ways in which we are countering **insufficient energy supplies and potential bottlenecks** is by switching to renewable energy sources over the long term. More than 50 sites in Europe, Asia as well as North and South America currently source or generate sustainable energy. We additionally see opportunities for **saving energy through new technologies and efficient processes (Next Generation Technologies: EAGER), such as digitally controlled energy systems.** Evonik is working to mitigate climate change by saving energy, thereby contributing to reducing the impact of adverse climate effects on people and the environment. ESRS 2 SBM-3

Our energy management system, currently comprising 60 (2024: 65) certified sites, ensures a lasting increase in energy efficiency within the group. The decline in the number of certified sites in the reporting period is largely due to the sale or decommissioning of previously certified sites. We have already optimized approximately 85 percent of our global energy requirements using this ongoing, certified improvement process. ISO 50001 certification is planned for further sites in the coming years. The aim is for certification to cover around 93 percent of Evonik's global energy consumption by 2027. ESRS 2 SBM-3

Targets

- Overall savings of 1,200 GWh of energy from implemented energy efficiency projects in the period 2021 to 2030
- Switch in externally purchased or acquired electricity to 100 percent green electricity by 2030

Evonik has set an ambitious target for 2030, aiming to achieve a reduction of 1,200 GWh through the energy efficiency measures implemented (base year 2021). The target centers on the implementation of improvement measures and supports the efforts of the sites and business units to reduce energy costs. At the same time, we plan to switch to green sources for 100 percent of externally purchased or acquired electricity by 2030. The energy targets approved by the executive board align with our Scope 1 and Scope 2 targets (see chapter 10.1 Mitigating climate change p. 111 ff.).

Actions

Evonik is using long-term green power purchase agreements (PPAs[1]) with various energy utilities to switch to green energy. This will make us significantly less dependent on fossil fuels at our sites in the future. Such long-term agreements ensure the financial viability and realization of the relevant projects and help advance the energy transition. Evonik compensates for fluctuations in the wind energy and solar power feed-in through its own management of balance zones in Germany. Alongside green electricity, biomethane is becoming increasingly important for Evonik as a substitute for fossil-based natural gas. In addition, we are implementing actions to increase energy efficiency on the basis of our EAGER project (see chapter 10.1 Mitigating climate change p. 111 ff.).

[1] PPAs are long-term power supply agreements between a producer (e.g., a wind farm operator) and a major customer (e.g., an industrial company).

Progress in 2025

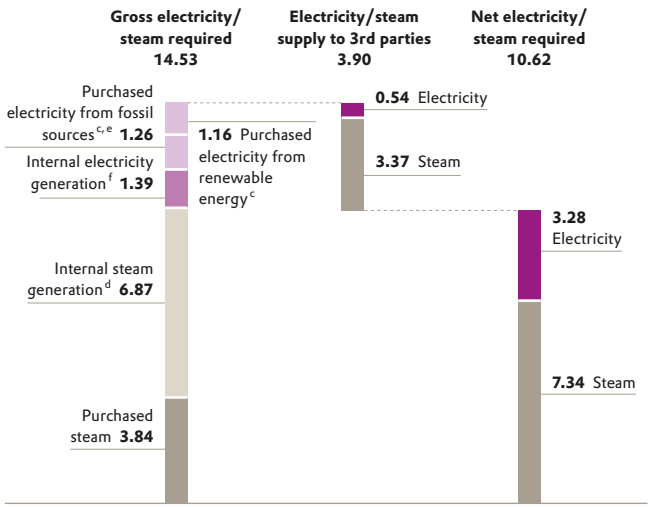
The 960 megawatt (MW) He Dreiht offshore wind farm already started feeding green electricity into the grid in 2025. Since September 2025, Evonik has been sourcing green electricity from Vattenfall through the Silberstedt photovoltaic site. A second photovoltaic site in Schleswig-Holstein is expected to go into operation in 2026. Following the scheduled start of commercial operations in 2026, we are expecting the first deliveries of green electricity under the PPAs agreed with EnBW in 2022 for a total of 150 MW to begin. In addition, RWE will supply us with around 37.5 GWh of green electricity annually from the Kaskasi offshore wind farm starting in 2028. Evonik Methionine Southeast Asia (EMSEA) also entered into a long-term PPA with energy utility Engie in the reporting period. A photovoltaic plant is under construction at our methionine production site in Singapore. Starting from the first quarter of 2026, this plant is expected to deliver around 2.7 GWh of sustainable energy per year for the site's own needs.

Since July 2025, Evonik's Coating & Adhesive Resins business line has been using green electricity for its polybutadiene production in Marl. Likewise in the reporting period, the Crosslinkers business line fully switched its epoxy hardener production to electricity generated from renewable sources. This has led to an annual reduction in this business line's Scope 1 and 2 emissions of around one-third.

Metrics

In our energy reporting, we distinguish between primary energy inputs, generally fossil fuels used to generate our own electricity and steam, and secondary energy inputs. The latter mainly comprise purchased or acquired electricity and steam. We also use substitute fuels such as thermal fuels, for instance, in the processing of by-products, waste, and sewage sludge.

Evonik's electricity and steam accounting 2025 [a,b] C46



[a] In terawatt hours (TWh).
[b] Including energy consumed for cooling. Excludes the sale of cooling energy to third parties and self-generated drying heat.
[c] Excluding trading and excluding supply of purchased electricity to third parties in Germany.
[d] Including process heat, e.g., from acrolein production.
[e] Including 0.03 TWh of electricity from nuclear power.
[f] Including 0.09 TWh of self-generated electricity from renewable sources.

Electricity and steam data T34

in GWh	2024	2025
Self-generated electricity and steam from fossil sources	9,468	8,167
thereof steam	8,191	6,867
thereof electricity	1,277	1,300
Self-generated electricity from renewable sources	101	88
Purchased or acquired electricity from fossil sources	1,503	1,237
Purchased or acquired electricity from nuclear sources	27	27
Purchased or acquired electricity from renewable sources	1,229	1,163
Purchased or acquired steam	3,929	3,844
Electricity sold	–435	–535
Steam sold	–3,039	–3,367
Total net electricity/steam consumption	**12,783**	**10,624**

Prior-year figures restated. The prior-year figures included the electricity of the new power plants at the Marl site twice—for both purchased and self-generated electricity. The adjusted figures allocate only the self-generated electricity to the power plants, reducing the proportion of purchased electricity.

Since the coal-fired power plant in Marl was decommissioned in 2024, coal has become an increasingly less significant component of Evonik's energy mix. In addition to natural gas-fired generation of our own electricity and steam, large amounts of process heat from exothermic reactions—for instance, from the production of acrolein—are used in integrated heating systems.

Evonik's net electricity/steam consumption in 2025 decreased by around 20 percent year on year to 10,624 GWh (2024: 12,783 GWh). Among other factors, this was due to a large number of energy-saving actions, the decline in production volumes, and the sale of the superabsorbents business that was completed in August 2024. The use of renewable energies in 2025 amounted to 1,293 GWh, which represents roughly 7 percent of Evonik's total gross energy consumption. Currently, 48 percent of our externally sourced electricity is green electricity (2024: 45 percent).

We will see this share successively increase in the period 2025 to 2040 thanks to our PPAs with Vattenfall, EnBW, and RWE. At the same time, we expect full implementation of these arrangements to reduce Scope 2 emissions (purchased power) by about 100,000 metric tons of CO_2 a year.

ESRS E1-5

Energy consumption[a] and mix T35

in GWh	2024	2025
Natural gas	9,901	10,008
Coal and coal products	931	315
Crude oil and petroleum products	1.1	0.7
Other fossil sources	1,424	1,055
Purchased or acquired electricity from fossil sources	1,503	1,237
Purchased or acquired steam	3,929	3,844
Total fossil energy consumption	**17,689**	**16,460**
Consumption from nuclear sources	**27**	**27**
Purchased or acquired electricity from renewable sources	1,229	1,163
Consumption of self-generated non-fuel renewable energy	101	88
Fuel consumption for renewable sources, including biomass[b]	44	42
Total renewable energy consumption	**1,374**	**1,293**
Total gross energy consumption	**19,090**	**17,780**
thereof share of fossil energy (in %)	93	93
thereof share of nuclear sources (in %)	0.1	0.2
thereof share of renewable sources (in %)	7.2	7.3
Energy intensity ratio in GWh/€ million sales[c]	**1.26**	**1.26**

Prior-year figures restated. The prior-year figures included the electricity of the new power plants at the Marl site twice—for both purchased and self-generated electricity. The adjusted figures allocate only the self-generated electricity to the power plants, reducing the proportion of purchased electricity.

[a] As a chemicals company, Evonik is allocated to the energy-intensive sector in accordance with NACE Code Division 20.

[b] Including industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.

[c] See the consolidated financial statements, **T72** "Income statement" table **p. 189**, "Sales" line item; prior-year unit corrected.

Status of energy targets

ESRS E1-5

- Overall savings of 1,200 GWh of energy from implemented energy efficiency projects in the period to 2030 (base year 2021).
- Switch in externally purchased or acquired electricity to 100 percent green electricity by 2030

In the reporting period, the total savings between 2022 and 2025 rose to 866 GWh (2022–2024: approx. 750 GWh). This increase is attributable to the implementation of 112 energy efficiency projects in the reporting period (2024: 160). This puts Evonik ahead on the path to achieving its target.

A preliminary figure was used for 2025, as the final, verified savings generated through energy efficiency projects will only become available after the editorial deadline. The figure was based on the calculated savings potential of the implemented projects at the sites up to October 1, 2025, together with feedback on projects still pending at that date received in early 2026.

Outside of Evonik Operations GmbH (Germany), Evonik obtains its electricity exclusively under external power purchase agreements (100 percent). In some cases, the responsible supplier provides individual green labeling. Unbundled guarantees of origin[1] accounted for around 96 percent (2024: 97 percent) while bundled renewable energy certificates only represented around 4 percent (2024: 3 percent). In Germany, Evonik Operations GmbH generates most of its electricity itself, supplemented by direct sales and purchases on the wholesale market. ESRS E1-6

Target achievement T36

	2025	Target year 2030	Target achievement in % in 2025
Total savings from implemented energy efficiency projects in GWh since 2021	**866**	1,200	72
Proportion of green electricity in externally purchased or acquired electricity in %	**48**	100	48

[1] Unbundled guarantees of origin can be marketed separately, meaning that guarantees of origin can be treated independently of the respective power supply agreement. Due to the statutory deadline to make an individual fuel mix disclosure provided for by section 42 of the German Energy Industry Act (EnWG), which does not occur until after the preparation of the 2025 financial report, the volumes not yet canceled at the time of preparing the financial report can only be duly canceled by Germany's Federal Environment Agency by the statutory deadline in 2026. This ensures that, as a minimum, the total reported volume of electricity from renewable sources has been achieved.

10.3 Water management

Strategy and management

ESRS E3-1

Adequate availability of water for cooling and production processes plays a key role in our production activities. **Production stoppages due to water shortages, particularly in water stress areas,** pose a potential risk. This is why Evonik regularly analyzes the short-, medium-, and long-term water risks at all production sites. In 2023, we broadened our approach to analyzing water stress at our sites so as to assess water risks holistically. We use the WWF Water Risk Filter to analyze various physical risks such as water availability, droughts, flooding, and water quality. Furthermore, we evaluate transition risks, including regulatory risks, as well as reputational risks such as water conflicts and media scrutiny. Another focus is on the 2030 and 2050 time horizons, based on the SSP (Shared Socioeconomic Pathways) climate scenarios defined by the IPCC[1]. **Increased water consumption** should be avoided in water stress areas. Going forward, we aim to develop location-specific action plans that contribute to reducing water usage and securing our production. In this way, we conserve water resources and show consideration for the needs of the neighbors at our sites. ESRS 2 SBM-3, ESRS E3-3

As a general rule, Evonik assesses its potential impacts, risks, and opportunities associated with water resources along its entire value chain (cradle-to-grave). We use the LEAP[2] method for this assessment. An extensive analysis of our direct operational activities has already been conducted. In 2025, we continued the water analysis for upstream and downstream activities. Water management at Evonik focuses especially on water scarcity as a material physical risk. Our water risk assessment looks at risks relative to the water catchment area and the type of water use at each site. Examples include particularly water-intensive processes. In 2023, we performed a full water catchment area assessment, which was updated in the reporting period. In addition to the water risks outlined above, we perform a holistic risk analysis covering the additional potential impact of natural catastrophes such as storms, hail, floods, hurricanes, tornadoes, and torrential rainfall (see chapter 9.6 Opportunity and risk management p. 97 ff.). Moreover, our sites are regularly audited by insurance companies. ESRS E3.IRO-1

Evonik saves water wherever possible and is working to further reduce emissions to water (see chapter 11.3 Occupational health and safety p. 154 ff.). Looking ahead, we intend to contribute to improving water use both in our own operations and along the upstream and downstream value chain. To achieve this, we are working on ways to optimize the reuse, recovery, reduction, and treatment of the water used in our operations. Water quality is improved through wastewater treatment plants. We harness advanced technologies for water treatment and reuse as well as for wastewater recovery. In this way, Evonik reduces its reliance on freshwater and lessens its environmental impact. We ensure that our approach to wastewater discharge meets the relevant legal requirements on the preservation and protection of the aquatic environment. Evonik has published a water policy on its website.[3]

Evonik additionally contributes to both reducing water consumption and keeping water clean through its products and solutions. In agriculture, for example, our amino acids for animal nutrition can help reduce water consumption in certain regions. Additionally, our hydrogen peroxide and peracetic acid products are playing an increasingly prominent role as environmentally friendly alternatives for the disinfection of wastewater. Their only by-products are water and readily biodegradable acetic acid.

Target

ESRS E3-3

- Reduce specific freshwater withdrawal by 3 percent relative to production volume between 2021 and 2030

Our aim is to reduce specific freshwater withdrawal by 3 percent relative to production volume between 2021 and 2030. This voluntary corporate target adopted by the executive board aims to reflect the special significance of freshwater compared with seawater. No differentiation is made based on individual water risks such as water stress. We plan to achieve our target through a wide range of actions applied across all of our production sites, taking technical and economic considerations into account. Identification of these actions and budgeting for their implementation are being carried out as part of our EAGER project (see chapter 10.1 Mitigating climate change p. 111 ff.).

[1] IPCC = Intergovernmental Panel on Climate Change.
[2] LEAP = Locate, Evaluate, Assess, Prepare.
[3] https://www.evonik.com/en/sustainability/policies.html

Actions

ESRS E3-2

Evonik uses the WWF Water Risk Filter to systematically assess all production sites for water risks. The findings of the assessment enable us to pinpoint water-related impacts, dependencies, and risks within our portfolio of sites in order to derive and prioritize future actions. In the reporting period, we obtained no rating of very high or extreme for any of our 98 production sites (equivalent to a WWF Water Risk Filter score of >4.2 for the physical, regulatory, and reputational risk types). Five locations were rated high risk (equivalent to a WWF Water Risk Filter score of between 3.4 and 4.2 for the physical risk type). A further 73 locations were classified as medium risk (equivalent to a WWF Water Risk Filter score of between 2.6 and 3.4) in respect of the water catchment area for one of the three risk types. Of these, 17 locations were in the upper range. We also examined future risks for the 2030 and 2050 time horizons, including analyses for the pessimistic, current trend, and optimistic scenarios, using the WWF Water Risk Filter. Based on the pessimistic scenario, 24 sites would be classified on average as high risk in 2030 (but none as very high or extreme). In 2050, 29 sites would be classified on average as high risk and a further six as very high risk (but none as extreme risk). Furthermore, we have continued our work on an approach to assign a monetary value to water risks (see chapter 9.6 Opportunity and risk management p. 97 ff.). ESRS E1.IRO-1

We refined the assessment of our sites' impact in relation to water risks (operational water risk) in the reporting period. A comprehensive survey was prepared, which from now on will be used to systematically record water withdrawal, wastewater, and regulatory risks. In addition, experts conducted interviews at sites located in water catchment areas at high risk or which have particularly high water consumption. The purpose was to raise awareness around water risks among all relevant parties at the sites and enhance understanding of the consequences—such as higher costs or business interruptions.

Furthermore, we continued our analysis of water risks along the entire value chain in 2025. For example, we evaluated the water consumption of our raw materials based on life cycle assessment data and identified water-intensive raw materials. We subsequently conducted a more detailed analysis of water risks along the supply chains for both these and selected strategic raw materials. For example, we analyzed the water risks of the raw materials dextrose and sodium silicate. The main focus was traceability in the upstream supply chain all the way to the natural resources' countries of origin. We drew on specific purchasing data as well as market analyses for our assessment. Overall, upstream and downstream activities are subject to a greater degree of ambiguity and complexity, so only parts of these activities are taken into account. Our direct operational activities are recorded and evaluated in full. Alongside life cycle assessments, we draw on data from our ESHQ software, ESTER. We model opportunities as part of the sustainability analysis of our businesses (see chapter 9.3 Portfolio transformation p. 84 ff.).

Progress in 2025

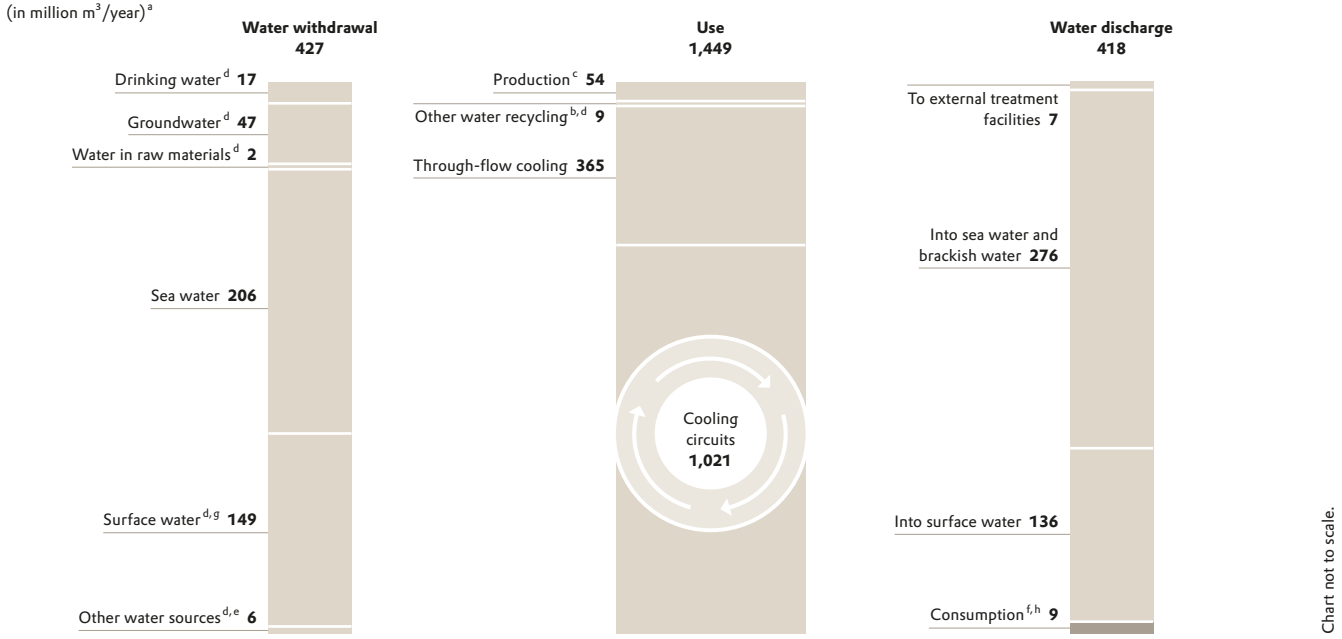
During the reporting period, we identified further EAGER projects that contribute to reducing specific freshwater withdrawal, alongside cutting CO_2 emissions. Vapor recompression went into operation at our Singapore site, meaning that one plant no longer needs to purchase any steam externally. This integrated heat management action has reduced our need for cooling water, in turn lowering the demand for freshwater. We are also continuing to use vapor recompression at our site in Delfzijl (Netherlands). As part of the Ecluse project (see chapter 10.1 Mitigating climate change p. 111 ff.), we expect to see annual savings of around 42,000 m^3 of water and at least 100,000 metric tons of CO_2 emissions at our site in Antwerp (Belgium) starting from 2027.

Outside of our EAGER projects, further process improvements are helping reduce freshwater consumption. For example, the municipal water utility in Antwerp is planning to build a cooling water factory with several technology companies to recycle and treat municipal wastewater. Evonik intends to use this treated municipal wastewater (other water sources) instead of drinking water for its cooling towers. Additionally, we aim to use the treated wastewater (other water sources) for steam generation, chemical processes, and in the desalination plants at this site. On completion of the municipal project, which is scheduled for 2027, and based on full capacity utilization, this should allow savings of around 2.5 million m^3 of drinking water a year at the site and reduce freshwater requirements by a further 10 percent.

Metrics

Evonik's water data 2025

C47



[a] Figures in the chart are rounded. | [b] For example, condensate recycling. | [c] Water used in chemical processes, including in the generation of steam and water for sanitary purposes.
[d] Freshwater. | [e] Rainwater, for example. | [f] Water consumption is the difference between water withdrawal and the return of water. It primarily relates to evaporation losses.
[g] Including brackish water. | [h] Including water in products.

Total water intake was 427 million m³ in the reporting period, while discharges amounted to 418 million m³. Water consumption (including water in products)—defined as the difference between water withdrawal and discharge—amounted to 9 million m³ (2024: 18 million m³). It resulted mainly from losses due to evaporation and drying. The largest proportion of water discharges was accounted for by through-flow cooling water with 365 million m³ (2024: 356 million m³). Total water recycled and reused (water recycling) amounted to 1,030 million m³ (2024: 1,127 million m³), of this amount around 1,021 million m³ (2024: 1,122 million m³) is attributable to closed-circuit cooling. Starting from this reporting period, we include closed-circuit cooling in water recycling.

Data used in Evonik's water inventories were mainly based on measured data, evaluations from internal accounting systems, and special reports to the authorities. The data thus obtained for our main sites were supported with additional calculations based on site-related input/output data.

ESRS E3-4

Water data T37

in million m³	2024	2025
Water withdrawal		
Drinking water	17	17
Groundwater	53	47
Surface water[a]	156	149
Water from raw materials	1.7	1.5
Other water sources	8.8	6.3
Total freshwater	236	**221**
Sea water	194	206
Total water withdrawal	**430**	**427**
Water discharge		
into sea water and brackish water	–270	–276
into surface water	–136	–136
into external treatment facilities	–7.4	–7.0
Total water discharge	**–414**	**–418**
Water consumption[b]	**18**	**9**
thereof in areas at water risk, including areas of high water stress	2.5	2.3
thereof water in products	0.9	0.5
Total water recycled and reused[c] (water recycling)	1,127	1,030
Water intensity ratio in m³/€ million sales[d]	1,188	640
Production in million metric tons	7.3	6.0
Specific freshwater withdrawal in m³/metric ton	**32.3**	**36.7**

[a] Including brackish water.
[b] Water consumption is the difference between water withdrawal and the return of water. It primarily relates to evaporation losses. Prior-year figure restated, as water in products has been newly allocated to water consumption (in accordance with the Responsible Care® reporting guidance and GRI 303: Water and Effluents 2018).
[c] Prior-year figure restated, as it included closed-circuit cooling. Closed-circuit cooling reallocated based on customary practice among our peers.
[d] See the consolidated financial statements, **T72** "Income statement" table **p. 189**, "Sales" line item.

Status of the water target

- Reduce specific freshwater withdrawal by 3 percent relative to production volume between 2021 and 2030

Between 2021 and 2025, production volumes declined by around 30 percent due to portfolio measures, plant closures, and falling demand. In the same period, the use of freshwater decreased by around 20 percent. This is attributable to our portfolio's strategic focus on specialist products that require higher specific water consumption per metric ton.

Target achievement T38

in m³/metric ton	Base year 2021	2025	Target year 2030	Change in %, 2025 versus base year
Specific freshwater withdrawal relative to production volume	26.8	36.7	26.0	+37

10.4 Biodiversity

Strategy and management

ESRS 2 SBM-3, ESRS E4.IRO-1, ESRS E4-1, ESRS E4-2

We are aware that our business operations involve both opportunities and risks with regard to biodiversity. These include, for instance, the **loss of biodiversity on land and in the oceans, including microbial organisms.** It is important to **avoid supply chain disruption and any resulting production stoppages at Evonik caused by biodiversity loss and damaged ecosystems.** This may occur if it is no longer possible to deliver the necessary ecosystem services. For example, damaged ecosystems may restrict the availability of biogenic raw materials for production. The starting points for Evonik's examination of biodiversity are conventional environmental topics such as emissions into the air and water as well as water and waste management. When considering the issue of biodiversity, we refer to the ecosystem services and direct drivers of biodiversity loss as defined by the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES[1]). According to this body, biodiversity and ecosystems are natural capital and form the basis for processes that are vital for life. They provide what are known as ecosystem services, which support communities and economic systems. According to IPBES, human activity is driving a global decline in biodiversity and ecosystem services. The IPBES defines the following as the direct drivers of biodiversity and ecosystem loss:

- Land-/sea-use change
- Direct exploitation
- Climate change
- Pollution
- Invasive alien species

Since 2023, we have examined and quantified the direct drivers of biodiversity loss as defined by IPBES. The main drivers of relevance for Evonik are climate change, pollution, direct exploitation (water withdrawal), and land use change (in the upstream supply chain).

We address the following aspects of biodiversity in the sustainability analysis of our business (see chapter 9.3 Portfolio transformation p. 84 ff.): water, eutrophication, acidification, land use, use of renewable raw materials, emissions of critical and persistent chemicals, and microplastics. Evonik has published a biodiversity policy on its website.[2]

Declining biodiversity negatively impacts Evonik's business activities. At the same time, our business activities can adversely impact biodiversity. We performed a risk analysis of our business model in which, in addition to the areas of climate, water, biodiversity, and chemical safety, we evaluated long-term physical, transitional, and systemic risks (2030 and 2050 time horizons)- (see chapter 9.6 Opportunity and risk management p. 97 ff.). Evonik's products and solutions also play a part in preserving biodiversity and help protect habitats. Through the responsible procurement of palm oil, palm kernel oil, and their derivatives, Evonik is seeking to ensure deforestation-free supply chains (see chapter 10.5 Circular economy p. 130 ff.).

Targets

Based on the IPBES definition of the direct drivers of biodiversity loss, Evonik contributes to preserving biodiversity by addressing issues such as mitigating climate change or the direct exploitation of resources such as water. Our climate, water, and waste targets (see chapter 10.1 Mitigating climate change p. 111 ff., chapter 10.3 Water management p. 122 ff., and chapter 10.5 Circular economy p. 130 ff.) thus contribute indirectly to preserving biodiversity. These targets are:

- Reduce absolute Scope 1 and Scope 2 emissions by 25 percent between 2021 and 2030
- Reduce absolute Scope 3 emissions[3] by 11 percent[4] between 2021 and 2030
- Reduce specific freshwater withdrawal by 3 percent relative to production volume between 2021 and 2030
- Reduce specific production waste volume by 10 percent relative to production volume between 2021 and 2030

[1] Source: IPBES 2019; Global Assessment Report on biodiversity and ecosystem services of the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services. E. S. Brondizio, J. Settele, S. Díaz, H. T. Ngo; https://ipbes.net/global-assessment
[2] https://www.evonik.com/en/sustainability/policies.html
[3] Scope 3 emissions comprise all upstream categories, as well as the downstream category "transportation and distribution", as defined in our SBTi target.
[4] Exact target: 11.07 percent.

Actions

We aim to achieve these targets through the implementation of our climate, water, and waste actions. Compensatory and restitution actions are carried out in line with regulatory and/or legal requirements (for example, in the context of permitting processes). ESRS E4-3, ESRS E4-4

In the reporting period, we continued examining water and biodiversity risks in the supply chain. Our primary focus here is water-intensive raw materials and renewable raw materials, as these generally have a greater need for irrigation, as well as five additional strategic raw materials. We also assess the effects of land use and the CO_2 emissions that result from a land use change on renewable raw materials. In order to gain a better understanding of how our operations influence biodiversity aspects, we analyze our sites. Since 2023, we have used the WWF Biodiversity Risk Filter and the WWF Water Risk Filter to assess the risks at our sites. This means that our assessments are based on the recognized methods of an established nature conservation and environmental organization. At sites where the anticipated risks are high and which are located close to conservation or key biodiversity areas, we also aim to examine the direct drivers of biodiversity loss in greater detail going forward. Key biodiversity areas are those with land, freshwater, and marine ecosystems that meet one or more of eleven criteria. These are clustered into the following five categories: threatened biodiversity, geographically restricted biodiversity, ecological integrity, biological processes, and biological irreplaceability. We have identified and assessed nature-related opportunities and risks at our sites since 2024. In the reporting period, we developed a survey covering biodiversity impacts and risks, and prioritized our sites based on the IPBES drivers. An interview was conducted at one high-priority site to gain a better understanding of the local impact and determine suitable actions. Besides examining the drivers of biodiversity loss and making risk assessments, we reviewed our dependence on ecosystem services (see chapter 9.6 Opportunity and risk management p. 97 ff.). Furthermore, we plan to apply the LEAP approach developed by the TNFD[1] to even better reflect the issue of biodiversity in the sustainability analysis of our business activities. ESRS E4-1, ESRS E4-2

We began analyzing the state of nature and biodiversity for each of our sites, as well as the sites' individual impacts and dependencies, in the reporting period. A key element of this is examining the potential impact of our sites worldwide on areas of special significance for biodiversity. This focuses on all production sites within three kilometers of conservation or key biodiversity areas listed by the IBAT Alliance. Starting in 2025, the factory area itself was removed from the calculation and the radius was increased to three kilometers. This means that we cover both our largest production site with a radius of two kilometers and the previously considered surrounding area with a radius of one kilometer. Going forward, we plan to examine the impact of our sites on endangered species and to develop a comprehensive understanding of the presence of Indigenous people at our sites. ESRS E4-2, ESRS E4.SBM-3

Moreover, we are working to compile and visualize additional biodiversity indicators. To this end, a group-wide water biodiversity dashboard was introduced so that the sites most affected can be identified more easily and appropriate actions defined.

Progress in 2025

Our sites are engaged in various initiatives to protect biodiversity. Evonik was again awarded the Voka[2] Charter for Sustainable Entrepreneurship at its site in Antwerp (Belgium). The Antwerp site is also aiming for SDG Champion status in the PCA2030 trajectory (SDG Pioneer, SDG Champion, SDG Ambassador). A 14-point plan around the 17 SDGs has already been developed to achieve this, for which 12 actions have been successfully carried out. The project includes reducing the site's NO_x/NH_3/SO_x emissions by installing the first selective catalytic reduction system at the hydrogen cyanide plant in connection with the "Life on Land" SDG. This action was successfully implemented.

Moreover, Evonik's products and solutions contribute to conserving biodiversity. For example, Evonik's Health Care business line markets products that can be used as alternatives to animal-derived substances in pharmaceutical applications. In this way, we are positively contributing to circularity and biodiversity. With PhytoSquene®, a squalene derived from amaranth oil that can be used in vaccines such as the H1N1 flu vaccine, Evonik offers an alternative to traditional production using shark liver oil. As many species of shark are currently endangered, this product contributes to preserving biodiversity.

Since 2023, an internal expert group at Evonik has met regularly to address relevant biodiversity topics. We follow the activities of biodiversity initiatives such as the TNFD, the SBTN[3], and the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES). Additionally, Evonik continues to monitor various legislative procedures on the subject of soil protection as a specific facet of biodiversity. By assuming leading

[1] TNFD = Taskforce on Nature-related Financial Disclosures.
[2] Voka = A Flemish network of companies in Belgium.
[3] Science Based Targets Network.

roles in corresponding working groups at the German chemical industry association (VCI) and the federation of German industries (BDI), we maintain dialogue with national and international decision makers, contributing our experience. ESRS E4-1

Metrics

We applied the WWF Biodiversity Risk Filter to identify our sites with potential material risks (physical risk type). This shows that, at present, Evonik has five production sites in regions with high potential physical risks (overall assessment of the physical risk type > 3.4): Shanghai, Nanjing, Qingdao, Rizhao, and Zhenjiang (all in China). The biggest physical risks at these sites are air and water quality, landslides, fire hazard, extreme heat, tropical cyclones, and water scarcity. ESRS E4.IRO-1, ESRS E1.IRO-1, ESRS E4.SBM-3

Furthermore, we have identified the material potential (negative) impacts of our sites on biodiversity, ecosystems, and biodiversity-sensitive areas. These are water consumption (see chapter 10.3 Water management p. 122 ff.), greenhouse gas emissions (see chapter 10.1 Mitigating climate change p. 111 ff.), pollution such as emissions into the air and water (see chapter 11.3 Occupational health and safety p. 154 ff.), and waste (see chapter 10.5 Circular economy p. 130 ff.). We also examined dependencies on ecosystem services. Going forward, we plan to additionally consider the environmental condition of biodiversity-sensitive areas near our sites. ESRS E4.IRO-1

ESRS E4.IRO-1, ESRS E4-5

Sites near to biodiversity-sensitive areas T39

Site	Country	Area in (ha)	Types of areas of importance for biodiversity	IUCN category	Name of the area of importance for biodiversity
Lafayette	USA	700.4	Private nature reserve	V	Wabash Breaks Site Fee; Lookout Point Site Fee
			Nature reserve	V	Wea Creek Gravel Hill Prairie
Marl	Germany	662.6	Natura 2000	none	Lippeaue
			Protected landscape	V	Frentroper Mark; Sickingmühlenbach; Gebiet nordwestlich und südöstlich der Marler Straße bei Sickingmühle; Lippramsdorfer Flachwellen und Niederungen; Haltern Lippetal und Dattelner Lippetal; Gebiet östlich und westlich der Hülsbergstraße in Marl; Große Heide, Wulfener Heide, Lange Heide; Gebiet der ehemaligen Brinkfortsheide (Haldenfläche); Gebiet an der A43 nördlich Brinkfortsheide
			Nature reserve	IV	Lippeaue; Brauksenke
Etowah	USA	245.5	Wildlife conservation area	V	South Cherokee National Forest and Wildlife Management Area
			Key biodiversity area	none	Southern Blue Ridge
			Wilderness area	Ib	Gee Creek
Mapleton	USA	234.9	Wildlife conservation area	V	Powerton Lake State Fish and Wildlife Area
Morrisburg	Canada	113.2	Nature park	Ia	Dupont Provincial Park (Nature Reserve Class)
Antwerp	Belgium	107.2	Environmental network	none	De Slikken en schorren langsheen de Schelde; De Kuifeend
			Nature reserve	IV	Groot Buitenschoor en Galgenschoor; NBP-AN-20-0145 type 3; Kuifeend – Grote Kreek; Opstalvallei
			Natura 2000	none	Schelde- en Durmeëstuarium van de Nederlandse grens tot Gent; Schorren en Polder van de Beneden-Schelde; Historische fortengordels van Antwerpen als vleermuizenhabitat; Kuifeend en Blokkersdijk
			Key biodiversity area	none	Schorren en Polders van de Beneden-Schelde; Kuifeend and Blokkersdijk
			Ramsar region	none	Schorren van de Beneden Schelde

ESRS E4.IRO-1, ESRS E4-5

Sites near to biodiversity-sensitive areas (continued) T39

Site	Country	Area in (ha)	Types of areas of importance for biodiversity	IUCN category	Name of the area of importance for biodiversity
Hanau-Wolfgang	Germany	78.1	Protected landscape	V	Auenverbund Kinzig; Stadt Hanau; Hessische Mainauen
			Natura 2000	none	Erlensee bei Erlensee und Bulau bei Hanau; US-Militärgelände bei Großauheim; Schifflache bei Großauheim
			Key biodiversity area	none	Untermain
			Nature reserve	IV	Rote Lache von Wolfgang; Erlensee bei Erlensee; Schifflache bei Großauheim
Rheinfelden	Germany	56.8	Forest reserve	none	Eichenwaldreservate Rheinfelden (Wasserloch, Rüchi und Heimeholz)
			Key biodiversity area	none	Jura mountains of Baselland – Solothurn
			Amphibian conservation area	IV	Steppberg
			Natura 2000	none	Dinkelberg und Röttler Wald
			Protected landscape	V	Schloß Beuggen
Wesseling	Germany	33.2	Protected landscape	V	Entenfang; Freiräume um Meschenich, Immendorf und Rondorf; Freiräume um Zündorf, Wahn, Libur, Lind und Langel rechtsrheinisch; Landschaftskorridore; Rhein, Rheinauen und Uferbereiche von Rodenkirchen bis Langel rechtsrheinisch; Urfelder Weiden und Rhein; Hagenhof; Palmersdorfer Bach; Entenfang <temporary>; Dickopsbach; Abgrabungsflächen bei Brühl und Wesseling; Friedenswald, Forstbotanischer Garten und Grünverbindungen um Hahnwald
			Nature reserve	IV	Langeler Auwald rechtsrheinisch; Lülsdorfer Weiden; Entenfang Wesseling; Am Godorfer Hafen; Am Vogelacker
			Natura 2000	none	Rhein-Fischschutzzonen zwischen Emmerich und Bad Honnef
La Zaida	Spain	30.5	Natura 2000	none	Sotos y Mejanas del Ebro; Meandros del Ebro

The table T39 "Sites near to biodiversity-sensitive areas" p. 128 f. shows our ten biggest production sites adjacent to conservation or key biodiversity areas. Overall, 56 percent of our production sites are located within three kilometers of conservation or key biodiversity areas. A total of 51 production sites are adjacent to conservation areas. The total area of all production sites adjacent to conservation areas is around 2,524 hectares, which is 66 percent of the area of all production sites. Nineteen production sites with a total area of 556 hectares are adjacent to key biodiversity areas. This represents 14 percent of the area of all production sites. The year-on-year differences[1] are due to the change in methodology (taking into account a three-kilometer radius rather than a one-kilometer radius around our production sites) as well as changes within our portfolio of sites, including the sale of the Greensboro (North Carolina, USA) and Krefeld (Germany) sites.

[1] In 2024, 36 percent of our production sites were located within one kilometer of conservation or key biodiversity areas. The number of production sites adjacent to conservation areas was 30, covering a total area of 1,971 hectares. The number of production sites adjacent to key biodiversity areas was 13, covering a total area of 219 hectares.

10.5 Circular economy

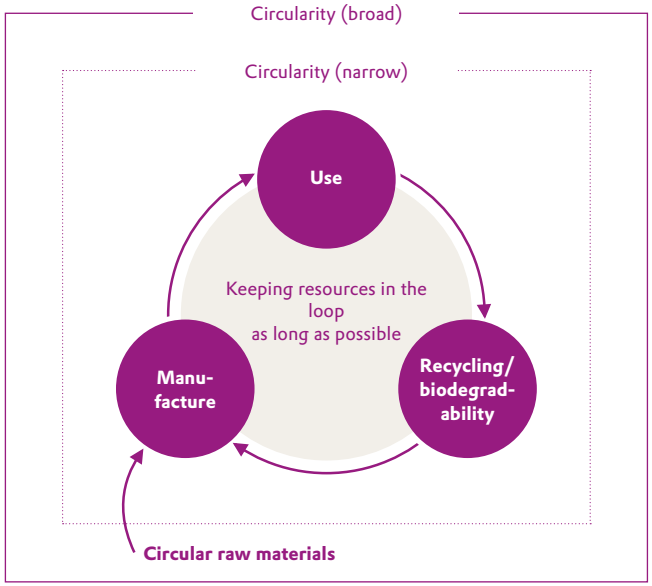
Strategy and management

Evonik regards circular economy as a fundamental transformation to achieve a climate-neutral, resource-efficient economy in which products and materials are used for as long as possible and raw materials are recycled after use. This means economic growth is decoupled from resource consumption. **Better use of resources** is a top priority for Evonik. Likewise, the circular economy is becoming increasingly important to Evonik in view of our planet's limitations. Growing scarcity of raw materials may lead to **inadequate resource availability in the supply chain.** Activities such as the diversification of raw materials enable us to **enhance the reliability of supply for production,** helping reduce our reliance on finite fossil-based and other non-circular resources. Evonik is an integral part of various value chains and has expertise in the processes, technologies, opportunities, and risks of upstream and downstream players. **Circular economy thus opens up new business opportunities** and attractive growth potential for Evonik. ESRS 2 SBM-3, ESRS E5.IRO-1, ESRS E5-1

Circular economy involves looking at the entire life cycle of products. We endorse all business activities, technologies, and innovations that help speed up ecologically and economically viable actions to promote circular value chains. A policy on the circular economy and use of resources is published on our website.[1]

Refining our products and technologies and changing our raw material platforms are fundamental to achieving a circular economy. Alongside our own aspirations, major drivers include the increasingly stringent regulatory requirements coupled with the voluntary commitments of our customers and other companies—like the manufacturers of end products—as they are defining ever more ambitious plans to reduce CO_2 as well as targets for the use of circular materials. Working with partners at every link in the value chain is key to Evonik's successful role in the transformation to a circular economy.

Circular economy C48



Within the WBCSD, Evonik's involvement relates to the use of circularity metrics and the ongoing development of portfolio sustainability assessments (see chapter 9.3 Portfolio transformation p. 84 ff.), to improve the evaluation of the entire product portfolio from the perspective of circularity. The sustainability analysis enables us to manage our impacts, risks, and opportunities in relation to the use of resources and circularity as well as to fine-tune our strategies and business models. The focal areas in the product life cycle are the production phase (including raw materials procurement), the usage phase, and the recyclability of products. ESRS E5.IRO-1

Through Evonik's global circular economy program, we are expediting our business activities toward a circular economy. We review both the circularity of raw materials of all types and the value chains in all of Evonik's markets.

Circular and renewable raw materials

One ongoing challenge is the **limited availability of circular raw materials.** These include renewable or bio-based, recycled, and CO_2-based raw materials. Of these, Evonik almost exclusively uses renewable raw materials. We are endeavoring **to increase the proportion of circular raw materials.** For example, we use bio-based raw materials in our fermentative production processes, with sugars such as dextrose and saccharose used as substrates for the production of amino acids, rhamnolipids, and sophorolipids. Natural fats and oils and their derivatives are used to produce precursors for the cosmetics, detergents, and cleaning agents industries and in technical processing aids. Renewable raw materials are among the goods that are to be given particularly careful consideration in the procurement process, especially with a view to ecology and the reliability of supply. Consequently, they are subject to special examination. At the same time, Evonik views the circular economy as an opportunity to switch its procurement of critical raw materials, as defined in the EU Critical Raw Materials Act, to circular sources. ESRS 2 SBM-3, ESRS E5-1

[1] https://www.evonik.com/en/sustainability/policies.html

Evonik mainly uses the renewable raw materials palm oil, palm kernel oil, and their derivatives in ingredients for the cosmetics, detergents, and cleaning agents industry (Care Solutions business line) and to produce polymers for use in lubricants (Oil Additives business line). Strategies and actions with regard to palm oil are defined by the management teams in the business lines. Our annual requirements are around 95,000 metric tons.[1] We are critical of the establishment of new palm oil plantations and the associated land use change, and closely track environmental and sociopolitical developments. In keeping with our commitment to ensuring the responsible use of palm oil, we network with NGOs, customers, and other stakeholders in the value chain. Evonik has been championing sustainable palm oil for many years, applies international certification standards, and has been a member of the Roundtable on Sustainable Palm Oil (RSPO) since 2010. Recommendations for sustainable procurement are published on our website. In addition, the business lines are founding members of Action for Sustainable Derivatives (ASD), which promotes traceability and transparency in the supply chain. In the event of potential human rights violations in the supply chain, Evonik requires suppliers to provide clarification and remediation. Evonik is also working on creating more transparency in our deeper supply chains. This is also addressed in the biodiversity policy. ESRS E5.IRO-1, ESRS E4-2

Waste and resource management

Our approach to waste management follows a clear principle: The first priority is to avoid waste; otherwise, waste should be recycled or used to generate energy. If this is not possible, and then only as a third option, it should be disposed of safely. Optimization of production processes contributes to avoiding and minimizing waste. That includes in-plant reprocessing of substance streams and the use of highly specialized catalysts to minimize side reactions. Where waste is unavoidable, material or energy recovery takes precedence. At our sites, various types of recyclable waste such as glass, paper, and wood are collected separately and sent to external recycling firms. Based on waste-specific criteria, we monitor these firms through audits to review their suitability in line with statutory provisions. ESRS E5-1

Targets

ESRS E5-3

- Generate at least €1 billion in additional sales with circular products and technologies by 2030
- Reduce specific production waste volume by 10 percent relative to production volume between 2021 and 2030

Through the global circular economy program, Evonik—in cooperation with internal and external partners—intends to help make circularity possible. This is also reflected in our target of generating at least €1 billion in additional sales with circular products and technologies by 2030. Circular products and technologies contribute to resources being able to be used for as long and as efficiently as possible—through intelligent design, the use of recycled raw materials, longer useful lives, or better recycling processes, for example.

Moreover, between 2021 and 2030, we aim to reduce the volume of specific production waste relative to production volume by 10 percent. We plan to achieve this by implementing a wide range of actions at our production sites. These actions were identified, for example, within the scope of the EAGER project. Our voluntary targets adopted by the executive board are aimed at the top level of the waste management hierarchy, waste prevention.

Actions

ESRS E5-2

Our global circular economy program comprises short- to medium-term actions with a clear focus on business developments. Examples of these actions include:

- The use of circular raw materials
- The development of solutions for mechanical and chemical recycling technologies
- The identification of business opportunities and the development of circular business models
- The intensive examination and structuring of new value chains

Evonik breaks down its activities into the areas of raw materials procurement, waste and resource management in its own production, and solutions that make circularity possible.

Raw materials procurement

The procurement of circular raw materials covers bio-based, recycled (bio-based and non-bio-based), and CO_2-based materials. Evonik's aim is to increase the use of circular raw materials to reduce the consumption of finite resources, shrink its own carbon footprint, and notably reduce Scope 3 emissions along the value chain. To this end, we are examining technical, economic, ecological, and social aspects as well as developing new business models. Since 2024, Evonik has been operating a new plant for the production of rhamnolipids in Slovakia. These sustainable biosurfactants, which are made from corn using a biotechnological

[1] Disclosure based on prior-year figure.

process, are used in personal care, cleaning, animal feed, and agriculture applications. Additionally, Evonik produces, for instance, ingredients for skincare products from plant-based residues—thereby playing a part in the conservation of primary plant-based resources. In order to build up a circular system for sustainable recycling of polyurethane, we cooperate with one of the world's leading recycling companies, which provides us with end-of-life mattress foam as a circular raw material.

Waste and resource management in our own production

Continuous process optimization and the efficient use of resources play a major role in our production activities. We use a wide variety of actions to drive our activities toward circularity. These include:

- Increasing resource efficiency by continuously optimizing production processes
- Measuring and reporting on waste from our production plants in keeping with our goal of reducing production waste
- Leveraging the benefits of integrated production sites and systems for systematic waste management in alignment with the waste hierarchy
- Reducing, reusing, and recycling the packaging used for our products

Evonik harnesses the benefits of integrated production sites and composite systems. By-products of a production process are used as raw materials in other production plants. Integrated management means that waste products can be used in nearby plants. At Marl Chemical Park in Germany, liquid organic residues are used as a substitute for heavy heating oil in the synthesis gas plant and waste sulfuric acid is recycled in the sulfuric acid plant. If material recovery is not possible or not expedient with regard to the waste hierarchy, waste with a high calorific value ("substitute fuel") is used to produce energy. This reduces the use of primary fossil fuels. We use some of the exhaust gases from production plants as substitute fuels. In turn, heat from the substitute fuels and incineration gases is used to generate steam. ESRS E5-1

Solutions to facilitate circularity

The specific characteristics of Evonik's technologies contribute to reducing waste throughout their life cycle. Our innovative additives make it possible to use recycled plastics from closed- and open-loop sources. A major focal area is the development of additives that enable a high proportion of recyclates to be used in automotive components. In this way, we are contributing to improved circularity in the automotive industry (see "Other activities" section p. 133), are well prepared for upcoming European requirements like the End-of-Life Vehicles Directive, and enhance our competitiveness. Our additives likewise play a central role in the area of building protection, ensuring the stability and appearance of concrete structures that are exposed to weathering and environmental influences. Moreover, they improve the quality of recyclates by minimizing odors, simplifying processing, and optimizing mechanical properties. This opens the way for higher yields of secondary materials with significantly better quality recyclates.

Chemical recycling provides solutions for waste streams that cannot be efficiently recycled mechanically such as heavily contaminated, mixed, or colored plastics, and duroplasts. Evonik provides the additives, adsorbents, catalysts, and process expertise needed to chemically recycle plastic residues that would otherwise be incinerated or disposed of in landfills. For mixed or contaminated plastics, in particular, these products make it possible to produce pyrolysis oils, which are a substitute for fossil naphtha and serve as the basic ingredients for polymer synthesis. Although the technology is currently still at the pilot stage, Evonik is expanding its range of products for pyrolysis oil production. These include adsorbents and catalysts for the separation of contaminants as well as additives that enable the processing at low temperatures. Our SiYPro™ additives make reprocessing in crackers safer and more robust. For heavily contaminated plastics, Evonik also offers solutions for the production of synthesis gas. Alkoxide catalysts and process technologies make it possible to effectively recycle PET packaging and colored PET plastics that cannot be mechanically recycled. Accordingly, Evonik has expanded its global alkoxides business with a new facility in Singapore. Furthermore, Evonik offers monomaterial solutions and bio-based products to further contribute to recycling and sustainability.

Progress in 2025

ESRS E5-2

In the reporting period, our circular economy assessment further established itself as a means of providing a structured record of the circularity indicators for our sustainability analysis (see chapter 9.3 Portfolio transformation p. 84 ff.). The aim is to determine opportunities and risks for our entire portfolio even earlier and more effectively so that we can derive specific strategic recommendations on how to refine it.

Evonik is in the process of extending RSPO certification to all available palm-based raw materials. The strategic priorities of the Care Solutions business line are certifying its sites and extending its portfolio of certified products. The business line's sites that use palm oil have been certified since 2018 as conforming to the RSPO's mass balance (MB) and segregated (SG) standards. This means that our organizational structure at these sites meets the RSPO requirements, which is a basic prerequisite for the ongoing transition to certified raw materials. Care Solutions continuously screens market supply and uses its influence on direct pre-suppliers so that it can switch products globally to the MB standard. Most of the palm-based products offered by this business line already conform to the RSPO MB or SG standard. This is indicated in the tradename and accompanying documentation of all RSPO-certified products marketed by Care Solutions. The strategic priority of the Oil Additives business line is extending its portfolio of certified products. At present, all production sites that use palm oil derivatives in the Care Solutions and Oil Additives business lines have been certified as conforming to the RSPO's MB or SG standard. ESRS E4-2, ESRS E5-3

Sustainable palm oil production: Collaboration with WWF and Beiersdorf

Evonik is working with WWF Germany and Beiersdorf to promote sustainable palm oil cultivation in Malaysia and Indonesia. In the Tabin region (Borneo), some 15,000 hectares are to be RSPO-certified by 2026, with ecological corridors created to protect endangered species such as orangutans and Borneo elephants. In parallel with this, Evonik supported a further project in West Kalimantan (Indonesia) in the reporting period, which aims for 200 smallholders farming 300 hectares to be certified and included in the supply chain. Plans are to give these smallholders direct market access to a palm oil mill. ESRS E5.IRO-1, ESRS E4-2, ESRS S2.SBM-3, ESRS S2-4

Other activities

In the reporting period, Evonik further expanded its range of mass-balanced products. These products are certified under the ISCC PLUS and/or REDcert[2] standards.[1] Evonik has 14 ISCC PLUS and two REDcert[2] certificates covering a wide range of products and business lines. Ten business lines already offer mass-balanced products in accordance with ISCC PLUS and/or REDcert[2]. In 2025, the site in Charleston (South Carolina, USA; Smart Effects business line) was certified successfully in accordance with ISCC PLUS.

Networks and partnerships are the lifeblood of the circular economy. Hence, frameworks are vital to creating a mutual understanding of activities. In 2025, we sustained our high level of support for circularity, for instance, through our activities with Plastics Europe in Germany and Europe and the European Chemical Industry Council (Cefic).[2] Evonik is also a member of the European Circular Plastics Alliance, an EU initiative that aims to return more plastic recyclate to the market in Europe starting in 2025. Moreover, in the reporting period, we continued our work in the Future Sustainable Car Materials project[3], which is seeking to develop metallic and polymer-based materials for the automotive industry. ESRS E5.IRO-1

Metrics

In 2025, as in the previous year, around €0.2 billion in additional sales were generated with circular products and technologies compared with 2022.

We strive to avoid waste wherever possible; otherwise, waste is to be recycled or used to generate energy—and solely as a last resort, it should be safely disposed of.

ESRS E5-5

Waste management[a] T40

	2024		2025	
in thousand metric tons	Non-hazardous waste	Hazardous waste	Non-hazardous waste	Hazardous waste
Recycling	88	61	81	51
Other recovery operations	21	44	19	39
Total amount of waste recovered	**109**	**105**	**100**	**90**
Incineration	5	58	7	52
Landfill	34	13	27	12
Other disposal operations	23	19	17	14
Total amount of waste sent for disposal	**62**	**90**	**51**	**78**
Total amount of non-hazardous and hazardous waste	**171**	**195**	**151**	**168**
Total amount of waste generated	**366**		**318**	
Total amount of non-recycled waste	**217**		**187**	
Percentage of non-recycled waste	59		59	

[a] Only includes waste streams in the gate-to-gate process.

[1] Further information is given under ISCC PLUS and REDcert[2].
[2] Cefic = Conseil Européen des Fédérations de l'Industrie Chimique (European Chemical Industry Council).
[3] Funded by Germany's Federal Ministry for Economic Affairs and Energy; funding reference number 19S22005b.

Production waste [a] T41

in thousand metric tons	2024	2025
Non-hazardous production waste, disposal	39	38
Non-hazardous production waste, recovery	74	71
Hazardous production waste, disposal	87	74
Hazardous production waste, recovery	105	89
Total amount of production waste generated	**305**	**272**
Production in million metric tons	7.3	6.0
Specific production waste in metric tons of waste/metric tons production	0.042	0.045

[a] Only includes waste streams in the gate-to-gate process.

The waste volume in the reporting year totaled 318 thousand metric tons (2024: 366 thousand metric tons). Relevant waste streams are: building and demolition rubble, waste from inorganic chemical processes, waste from organic chemical processes as well as waste from waste treatment plants and wastewater treatment plants. These include various materials such as chemical substances (organic and inorganic), plastics, paper, glass, wood, scrap metal, and electronic waste. The lower total waste volume in the reporting year is primarily due to the reduction of around 10 percent (2024: increase of 6 percent) in production waste to 272 thousand metric tons (2024: 305 thousand metric tons). This resulted in particular from changes in the business portfolio. ESRS E5-5

Status of waste target

- Reduce specific production waste volume by 10 percent relative to production volume between 2021 and 2030

The current development reflects our portfolio's focus on specialty products that typically generate higher specific waste volumes. Moreover, the market-related decline in production volumes meant that waste not connected to production volumes has a larger relative impact on the total waste volume.

Most of the data for Evonik's waste inventories were automatically retrieved from standard operational waste management software solutions. These are generally also used for mandatory reporting to the relevant authorities. ESRS E5-5

The total weight of the raw materials we used in 2025 was around 7,828 thousand metric tons (2024: 8,600 thousand metric tons). Bio-based materials accounted for around 10 percent (2024: 9 percent) of this amount, while recycled materials made up 0.1 percent (2024: 0.1 percent) of the total, at 6.6 thousand metric tons (2024: 7.3 thousand metric tons). Calculation of the data focused on the direct procurement of raw materials, including supplies and toll manufacturing, and was based on a list of all purchased chemical raw materials from Evonik's central ERP system, supplemented by relevant raw material quantities from other sources[1] in individual cases. ESRS E5-4

Target achievement T42

in metric ton of waste/metric ton production	Base year 2021	2025	Target year 2030	Change in %, 2025 versus base year
Specific production waste volume relative to production volume	0.036	0.045	0.032	25

[1] The fast-close approach was used to extrapolate the figure for the full year from the data for the first three quarters (see chapter 9.1 About this sustainability report). The data were supplemented and adjusted in particular to reflect acquisitions and divestments made during the reporting period, avoid double-counting of tolling products, and standardize units of weight. Around 2 percent of our direct procurement spending relates to units other than weight and is hence not considered. To offset this, the calculated weight data are increased by 2 percent.

10.6 Product stewardship

Strategy and management

ESRS E2-1

Product stewardship is our "license to operate." Evonik monitors its products' entire value chain from procurement of the raw materials to delivery to our industrial customers. This approach should not be confused with a complete life cycle assessment. Product stewardship also encompasses evaluating **potential environmental and health risks caused by Evonik products** and minimizing these wherever possible. Besides complying with all statutory requirements such as the European chemicals regulation REACH[1], the Globally Harmonized System of Classification and Labelling of Chemicals (GHS), and specific implementing acts, product stewardship at Evonik includes voluntary commitments that go beyond these regulations. For many years, we have been committed to the international Responsible Care® initiative and the Responsible Care Global Charter of the International Council of Chemical Associations (ICCA). Evonik describes the implementation and control mechanisms for monitoring compliance in an internal group product stewardship standard. The cornerstones of our approach to product stewardship are set out in a product stewardship policy published on our website.[2] This is about **future-proofing our product portfolio by replacing hazardous substances in the supply chain.** At the same time, we are working on **alternatives to hazardous materials in our products as part of our efforts to improve the sustainability of our portfolio.** In this connection, product stewardship aspects are likewise considered in acquisitions and divestments to ensure that Evonik's internal criteria are applied to newly acquired product portfolios. ESRS 2 SBM-3, ESRS E2.IRO-1

We examine aspects of product stewardship along the value chain as part of the sustainability analysis of our business. We record and evaluate different signals in different categories (see chart C49 "Market signals"). Signal categories 1 and 2 specifically relate to critical substances and regulatory trends. Signal category 3 relates to sustainability ambitions along the value chain, including for product stewardship and chemical safety, even before the introduction of corresponding regulations. PARCs with a negative rating—sales classified as Transitioner or Challenged—account for only a small proportion of our portfolio. We aim to keep the proportion of sales generated with products classified as Challenged to below 5 percent long-term (see chapter 9.3 Portfolio transformation p. 84 ff.). To achieve this, we are continuously replacing hazardous substances in our products and working on alternative solutions. ESRS E2-2, ESRS E2-3

Market signals C49

Signal categories [a]

1 Chemical hazard and exposure across the life cycle
2 Regulatory trends and global conventions
3 Sustainability ambitions along the value chain
4 Ecolabels, certification, and standards
5 Relative environmental and social performance
6 Contribution to ecological and social value creation
7 Contribution to the SDGs
8 Internal guidelines and objectives

[a] Signal categories 1–5 mandatory, 6–8 optional.

Chemical safety has always been a priority for Evonik. We are aware that both substances of concern (SoCs) and substances of very high concern (SVHCs) are used in our processes and/or that these substances may arise during our production processes. Some of them are essential to facilitating specific product properties—a basic precondition for the success of the green transformation. For example, they are used in wind turbines, solar modules, and e-mobility. We conduct a thorough assessment of all substances that fall under the SVHC criteria—including those substances we have classified ourselves—in order to reduce product toxicity and facilitate their substitution with substances of less concern.

SVHCs are a subset of SoCs. According to the Chemicals Strategy for Sustainability[3], SoCs include substances that have a chronic effect on human health or the environment as well as those that prevent recycling to produce safe, high-quality secondary raw materials. SoCs comprise all substances included in the REACH SVHC Candidate List[4], substances with certain hazard classes as specified in Annex VI of the CLP[5] Regulation, and substances that hamper the recycling and reuse of materials in accordance with the ESPR[6]. In line with the REACH and CLP Regulation requirements, Evonik provides information about the presence of SoCs and SVHCs in its products in the supply chain by means of safety data sheets. As a supplier of chemical solutions, we sell our products to other industrial companies.

[1] REACH = Registration, Evaluation, Authorisation and Restriction of Chemicals. | [2] https://www.evonik.com/en/sustainability/policies.html | [3] https://echa.europa.eu/hot-topics/chemicals-strategy-for-sustainability
[4] https://echa.europa.eu/candidate-list-table | [5] CLP = Classification, Labelling and Packaging of Substances and Mixtures (Regulation (EC) No. 1272/2008). | [6] ESPR = Ecodesign for Sustainable Products Regulation.

Evonik evaluates all substances placed on the market (> 1 metric ton p.a.). To ensure a sound basis for risk assessment, we also take into account small quantities of SoCs. Where necessary, restrictions are placed on certain usage patterns or, in extreme cases, a complete ban is issued on use in certain products. Evonik evaluates its substances using its own chemicals management system (CMS). This system lets us evaluate our substances at global level. The content of the CMS has been harmonized with the requirements of ICCA and REACH. We employ advanced technologies and implement various risk management actions to ensure safe production and use. As an extension of the CMS, our Chemicals Management System^{PLUS} is used for products containing more than 0.1 percent of a substance that meets SVHC criteria. Our aim is to reduce or replace these wherever possible. ESRS E2-3

Target

ESRS E2-3

- Include and evaluate substances/products from acquisitions in CMS/CMS^{PLUS} by the end of 2029

In the reporting period, we expanded our previous, voluntary target of including and evaluating by the end of 2026 those substances added to our portfolio through acquisitions made between 2021 and 2023. We additionally aim to include and evaluate by the end of 2029 those substances added to our portfolio through acquisitions between 2024 and 2026. Similarly, we aim to include and evaluate by the end of 2026 and 2029, respectively, those products added to our portfolio through acquisitions between 2021 and 2023 and between 2024 and 2026, respectively, in CMS^{PLUS}.

Actions

CMS/CMS^{PLUS}

During the reporting period, we continued our efforts to include and evaluate our substances and products in CMS/CMS^{PLUS}. To this end, we assessed our products with the highest content of SVHCs (and SoCs where possible), creating the basis for further activities in respect of CMS^{PLUS}. These include improving manufacturing processes or replacing SVHCs by developing and using alternative substances.

Process development: Linking CMS^{PLUS} and PSA

In the reporting year, we began the work of systematically linking our CMSPLUS and business sustainability analysis processes. The aim is to combine the findings yielded by both processes so that we can develop more targeted actions, including specific implementation schedules. With this holistic approach, we are enhancing our ability to detect risks at an early stage and effectively minimize them.

Implementation of the REACH Regulation and quality of dossiers

Under REACH—apart from a few exceptions—all substances produced, imported, or placed on the market in the EU in quantities of more than one metric ton p.a. have to be registered. Evonik supports the goals with respect to protecting health and the environment when handling chemicals. To implement the complex REACH requirements, we maintain close dialogue with our suppliers and customers as well as with industry associations and authorities.

European chemicals regulation REACH C50

Alongside the continued need to register substances, the main priorities include evaluating dossiers and substances as well as restriction and authorization. Evonik itself is not presently affected by authorizations. We compare the substance lists published by the authorities with our own portfolio to identify as early as possible whether any of our substances come within this focus so that we can take appropriate action. We maintain close contact with our customers on this. Our reviews additionally cover the raw materials we purchase. In the case of SVHCs—such as those on the REACH Candidate List—we discuss the steps to be taken with our suppliers or look for alternatives. We have set up an email mailbox for all REACH-related inquiries from customers and suppliers to ensure they receive comprehensive and timely answers. Another focus of our REACH activities is updating the dossiers for substances that have already been registered. This is based closely on the Cefic action plan, which Evonik has signed as part of a voluntary commitment. The inspection of all of Evonik's dossiers with a view to further enhancing quality will take place incrementally up to year-end 2026. Progress is outlined annually in our sustainability report and in reporting to Cefic. We have reviewed more than 600 dossiers since the action plan started in mid-2019.

The Globally Harmonized System (GHS)

Established by the United Nations, the GHS is a worldwide system for the classification of chemicals as well as for their consistent labeling on packaging and in safety data sheets. The GHS is still not applied uniformly around the world. This is why we have an in-house database to gather information on progress, changes, and national requirements for internal communication. Evonik applies the GHS/CLP requirements worldwide.

REACH-type regulations in other regions

Various countries and regions have either already introduced or are currently bringing in chemicals regulations with requirements broadly similar to those of EU REACH. Examples include South Korea, Turkey, Taiwan, and the Eurasian Economic Union. Other countries, such as the USA, have likewise raised their standards significantly. Evonik is actively monitoring the development of regulations worldwide in order to be able to implement them in the relevant regions.

Other product stewardship actions

In light of global trade in chemicals and chemical products, it is important to encourage broad communication on their safe handling and use. We acknowledge this responsibility by providing an extensive worldwide information system. This includes information portals, safety data sheets—also for products not classified as hazardous—in more than 35 languages, technical data sheets, and extensive information on our website. At the same time, we have set up 24/7 emergency hotlines, including an interpreting service as well as email mailboxes. Our specialist departments provide advice for our customers at all stages of the product life cycle, from the selection of raw materials through dealing with potential toxicological, ecotoxicological, and physical chemistry risks to the resulting exposure-based risks. We also provide advice on regulatory requirements relating to the projected applications, right up to transportation and disposal. Wherever necessary, we give customers training on how to handle our products. We registered no breaches of product labeling regulations in 2025. Evonik uses an automated tool that draws on data from our central SAP system to issue poison center notifications.

We need toxicological and ecotoxicological data to assess the safety of our products. In keeping with our responsibility to protect animals, we check thoroughly in advance if there are possible alternatives to animal testing. As an active member of the EPAA[1], ECETOC[2] , and Cefic-LRI[3], we engage in driving forward alternative methods—known as new approach methodologies (NAMs)—and scientific evaluation approaches on a cross-sector basis. If animal testing is unavoidable, Evonik applies its animal testing guidelines to ensure that the tests are performed solely by test institutes validated in accordance with the national and international legal provisions and that these tests meet animal protection standards.

Progress in 2025

Our product stewardship covers a broad spectrum of topics which we are continuously addressing. The most pressing issues from our stakeholders' perspective and in our own assessment are outlined below.

PFAS—a challenge and a responsibility

PFAS (per- and polyfluoroalkyl substances) are persistent industrial chemicals with particular functional properties. At the same time, PFAS are the subject of public attention because of their persistence and the fact that they can accumulate in the environment and potentially harm human health. Evonik takes a responsible approach to handling PFAS and is working actively to evaluate the risks and develop sustainable alternatives. We aim to minimize potential environmental impacts, respond to regulatory developments at an early stage, and promote the use of sustainable alternatives wherever this is technically and economically feasible.

Evonik markets small amounts of polymers classified as a subgroup of PFAS for the manufacture of medical products. In addition, the company uses small quantities of PFAS compounds, for instance, in the production of pharmaceutical active ingredients. We also produce small amounts of polyfluoroalkyl substances, which we mainly use in coatings to protect surfaces—for instance, from graffiti. To this end, Evonik is working hard to develop fluorine-free alternatives.

The EU's proposed restriction of PFAS affects around 10,000 substances in almost all usage forms. Evonik sees the risk that implementing this proposal could have a massive impact—for example, by disrupting value chains—and prevent important applications in batteries, semiconductors, and renewable energy generation. In particular, the use of PFAS-coated pipes, valves, and seals in plant engineering could be banned in the medium term, which would affect entire industrial plants, including those operated by Evonik. This is why we are advocating balanced regulatory action in respect of PFAS.

[1] European Partnership for Alternative Approaches to Animal Testing.
[2] ECETOC = European Centre for Ecotoxicology and Toxicology of Chemicals.
[3] LRI = Long-Range Research Initiative.

Microplastics

Evonik uses microplastics in some of its production processes. We also generate microplastics. This applies, for example, to the polymers in pellet form produced by our High Performance Polymers business line, which we sell to our customers for further processing. Evonik became a signatory to Operation Clean Sweep as early as 2015. The aim of this global campaign is to prevent pellet loss in production, processing, and transportation. In addition, Evonik offers alternatives that can replace microplastic particles in both rinse-off and leave-on cosmetic products.

Nanotechnology

Nanotechnology refers to the research and use of materials and structures sized from 1 to 100 nanometers. This technology facilitates innovative solutions with improved properties such as greater stability, reactivity, or efficiency. Nanotechnology contributes to the efficient use of resources, environmentally friendly processes, and new technologies for environmental and health protection. Evonik is committed to the responsible use of nanotechnology and recognizes the potential of new materials for high-quality batteries, energy saving, and greenhouse gas reduction. Thanks to our many years of experience, we are able to ensure the safe handling of nanomaterials on the basis of current scientific knowledge of hazard and risk assessment. We foster the development of specific methods of investigation to improve risk assessment and explore potential hazards.

Metrics

ESRS E2-5

Data for SoCs and SVHCs and breakdown by hazard class T43

in thousand metric tons	Total[d]		Class A[e]		Class B[e]	
	Total SoCs	thereof SVHCs	Total SoCs	thereof SVHCs	Total SoCs	thereof SVHCs
Fiscal year 2025						
In raw materials purchased for production[a]	2,909	93	1,978	56	1,032	60
ESRS disclosure: In sold products[b]	762	64	393	62	369	2
ESRS disclosure: Total in purchased raw materials and sold products[c]	**3,671**	**157**	**2,371**	**118**	**1,402**	**62**
Fiscal year 2024						
In raw materials purchased for production[a]	2,733	110	1,906	65	908	61
ESRS disclosure: In sold products[b]	789	74	414	72	375	2
ESRS disclosure: Total in purchased raw materials and sold products[c]	**3,522**	**184**	**2,320**	**137**	**1,283**	**62**

[a] Conservative figure; our suppliers generally provide this information as a range and we used the upper end of the range here.
[b] Data for SoCs and SVHCs, which leave Evonik as a product or part of a product. Emissions are not material due to the small amounts; services are similarly not material.
[c] Data for SoCs and SVHCs, which are produced, used, or procured by Evonik. The difference between the quantities sold and produced was estimated and deemed to be not material.
[d] Data do not include double-counting.
[e] Data include double-counting.

In the fiscal year, total SVHCs decreased from 184 thousand metric tons to 157 thousand metric tons. During the same period, total SoCs in sold products fell from 789 thousand metric tons to 762 thousand metric tons. This is attributable to lower procurement and sales volumes. By contrast, total SoCs in purchased raw materials increased from 2,733 thousand metric tons to 2,909 thousand metric tons, mainly due to new substance classifications in accordance with Annex VI of the CLP Regulation.

Since 2024, we have been using an analytical tool to calculate these metrics, systematically analyzing our purchase, sales, and product stewardship data and identifying SoCs and SVHCs as well as the proportion of our raw materials and products they account for. We aligned the breakdown of the SoCs and SVHCs by hazard class to our CMS^{PLUS} and REACH Article 57. We defined the two main hazard classes that reflect the substances' hazard potential.

- Class A (hazard classes that correspond with SVHC properties): carcinogenicity cat. 1; germ cell mutagenicity cat. 1; reproductive toxicity cat. 1; endocrine disruption (human health); endocrine disruption (environment); persistent, mobile, and toxic (PMT) properties; very persistent and very mobile (vPvM) properties; persistent, bioaccumulative, and toxic (PBT) properties; very persistent and very bioaccumulative (vPvB) properties.
- Class B (other hazard classes): carcinogenicity cat. 2; germ cell mutagenicity cat. 2; reproductive toxicity cat. 2; respiratory sensitization cat. 1; skin sensitization cat. 1; chronically hazardous to the aquatic environment cat. 1 to 4; damaging to the ozone layer; specific target organ toxicity (repeated exposure) cat. 1 and 2 (STOT RE cat. 1 and 2); specific target organ toxicity (single exposure) cat. 1 and 2 (STOT SE cat. 1 and 2).

As there are substances included in one (or more) hazard class(es) in both class A and B (double-counting), the sum of classes A and B is higher than the total amount disclosed for the SoCs and SVHCs.

We made some estimates in recording the SoCs and SVHCs in raw materials. Almost all the supplier data for raw materials used at the European sites have been provided and made available centrally. This is not always the case outside Europe given that, for instance, suppliers there are not bound to comply with REACH requirements. The proportion of SoCs and SVHCs was estimated for the remaining raw materials for which no SoC or SVHC data were available. There are plans to successively record these raw materials and their composition in full.

We also calculate our microplastics volumes on the basis of product safety data relating to properties, shares, and product volumes sold. In 2025, around 87 thousand metric tons (2024: 285 thousand metric tons) of microplastics (mainly in the form of granules) left Evonik production sites as products or parts of products. This decline is due to the sale of our superabsorbents business. The microplastics we produce serve as raw materials for processing by our customers. Microplastics are emitted from Evonik plants only in very small quantities and—in the context of production volumes—are negligible. To determine this, sample calculations were carried out following the method developed by Operation Clean Sweep (OCS) at Evonik plants that produce microplastics.

ESRS E2-4

10.7 Disclosures on the EU taxonomy

Evonik's portfolio barely affected by the EU taxonomy to date

As part of the Green Deal, the EU taxonomy[1] is designed to direct financing toward sustainable investments. The EU taxonomy has six environmental objectives: climate change mitigation, climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control as well as protection and restoration of biodiversity and ecosystems.

The economic activities defined in the delegated acts currently cover only the production of a small number of chemicals and precursors for taxonomy-eligible economic activities. In consequence, Evonik's portfolio is only partly affected by the EU taxonomy to date: Some of our activities are listed in the environmental objectives climate change mitigation and pollution prevention and control; they are thus taxonomy-eligible.[2] Since publication of the corresponding delegated act[3], our taxonomy-eligible economic activities have not been material for the environmental objectives sustainable use and protection of water and marine resources and transition to a circular economy. None of Evonik's activities are taxonomy-eligible for the environmental objectives climate change adaptation and protection and restoration of biodiversity and ecosystems.

With regard to the 2025 reporting period, we are applying the EU's newly adopted materiality concept for the EU taxonomy[4] for the first time. That is why we are not disclosing details of non-material taxonomy-eligible activities that total up to 10 percent of turnover, CapEx[5], and OpEx[5]. These activities are not part of our core business—the production of chemicals—or are not material in volume terms. In 2025, the material taxonomy-eligible activities accounted for 14 percent of turnover, 10 percent of CapEx, and 13 percent of OpEx.

In all reporting years to date, the taxonomy-aligned[6] economic activities accounted for less than 1 percent of turnover, CapEx, and OpEx. For this reason and in line with the materiality concept, we are not determining or disclosing taxonomy-aligned activities from the 2025 reporting year onward. One of the reasons for the low conformity rates is that—for the climate change mitigation objective—the EU taxonomy mainly addresses the carbon footprint of chemical products and notably that of their raw materials. By contrast, it disregards the positive impacts (handprint[7]) of many products.

Unlike the EU taxonomy, our sustainability analysis of Evonik's business activities covers the footprint, handprint as well as other market signals and requirements. Many Evonik products are differentiated from competing products principally through their handprint. This is why our sustainability analysis with its holistic approach remains the key tool when it comes to the strategic management and fine-tuning of our portfolio (see chapter 9.3 Portfolio transformation p. 84 ff.).

Assessment of the taxonomy eligibility of economic activities

When determining which economic activities are taxonomy-eligible, we screened our portfolio at product level as to whether products can be allocated to the individual economic activities in line with the provisions set forth in the delegated acts. We found that only a handful of our products are taxonomy-eligible. For the environmental objective climate change mitigation, these include butadiene, which is allocated to the EU taxonomy economic activity "CCM 3.14 Manufacture of organic basic chemicals," and products that fall within the scope of economic activity "CCM 3.17

1 Regulations (EU) 2020/852, 2021/2139, 2021/2178, and 2023/2486 of the European Parliament and of the Council on sustainability-related disclosures.
2 Taxonomy-eligible economic activities are those activities of an undertaking that fall within the scope of the EU taxonomy and are listed in the delegated acts supplementing Regulation (EU) 2020/852.
3 Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023.
4 Commission Delegated Regulation (EU) 2026/73 of 4 July 2025.
5 As defined by the EU taxonomy, see below.
6 Taxonomy-aligned economic activities are taxonomy-eligible activities that meet the stringent technical screening criteria and minimum social safeguards set out in the delegated acts on the EU taxonomy.
7 Positive impacts of our products along the value chain compared with other established products and their applications on the market, especially in customers' applications.

Manufacture of plastics in primary form".[1] In addition, we identified some precursors within the scope of economic activity "CCM 3.5 Manufacture of energy efficiency equipment for buildings".[2] Economic activity "PPC 1.1 Manufacture of pharmaceutical active ingredients" is taxonomy-eligible for the environmental objective pollution prevention and control. In the context of the materiality concept, we consider the following economic activities in particular to be non-material: the sale of electricity and steam from the Infrastructure segment's gas and steam turbine power plants, which falls under "CCM 4.30 High-efficiency co-generation of heat/cool and power from fossil gaseous fuels," as well as "CCM 4.9 Transmission and distribution of electricity," "CCM 6.5 Transport by motorbikes, passenger cars and light commercial vehicles," and "CCM 6.8 Inland freight water transport". We reported these four economic activities for 2024. The other non-material activities cover the production of hydrogen, other activities of the Infrastructure segment, and other CapEx related to the purchase of output from taxonomy-eligible economic activities.[3] All products and activities for which disclosures are required under the EU taxonomy are at levels well below our reporting segments.

Determination of KPIs

The EU taxonomy requires disclosure of the share of turnover, CapEx, and OpEx—to the extent that they are material—attributable to both taxonomy-eligible and taxonomy-aligned economic activities.

Calculation of CapEx for the EU taxonomy T44

in € million	2024	2025
Capital expenditures for property, plant and equipment[a]	812	768
Capital expenditures for intangible assets[b]	4	4
Capital expenditures	**816**	**772**
Additions to property, plant and equipment from business combinations[a]	28	1
Additions to intangible assets from business combinations[b]	1	–
Additions from business combinations	**29**	**1**
Additions from leasing transactions[c]	166	160
Additions from leasing transactions due to business combinations[c]	3	–
Additions from leasing	**169**	**160**
Total CapEx for the EU taxonomy	**1,014**	**933**

[a] See note 6.2 **p. 211 f.**
[b] See note 6.1 **p. 209 f.** Goodwill is not included because it does not meet the definition of an intangible asset in accordance with IAS 38.
[c] See note 6.3 **p. 213 f.**

Turnover, as defined in the EU taxonomy, corresponds to IFRS sales.[4] **CapEx** and **OpEx** are defined in a delegated act and do not correspond to any of the IFRS parameters. The CapEx KPI for the EU taxonomy differs from the key performance indicators we apply at Evonik (capital expenditures and cash outflows for investments in intangible assets, property, plant and equipment). The calculations are presented in the following tables. Most of the components used in these indicators at Evonik Group level can be found in the notes to our consolidated financial statements in accordance with IFRS.

Calculation of OpEx for the EU taxonomy T45

in € million	2024	2025
Research and development expenses[a]	459	418
Maintenance and repair expenses[b]	377	393
Expenses for short-term leases[c]	11	19
Total OpEx for the EU taxonomy	**847**	**830**

[a] See income statement **T72 p. 189.**
[b] The maintenance and repair expenses are derived from the cost element accounting and contain services and materials incurred principally for production facilities, buildings, and operating infrastructure. Other cost items are not included
[c] See note 9.2 **p. 239 f.**

Turnover is recorded and consolidated in our system at product level. The CapEx and OpEx KPIs are allocated by cause at the level of the business lines and, frequently, at profit center level. However, where multiple products are manufactured in the same production plant, it is not always possible to assign these to taxonomy-eligible economic activities. In these cases, we make the calculation based on the corresponding turnover figures from the next highest level where a KPI is available. The next highest level is either a product line or a business line. Our CapEx and OpEx KPIs are similarly recorded and consolidated in our system up to at least business line level. This method prevents double-counting of turnover, CapEx, and OpEx.

1 The abbreviation CCM stands for the environmental objective climate change mitigation; PPC stands for pollution prevention and control.
2 In the delegated acts for the environmental objectives climate change mitigation and climate change adaptation, the economic activity "Manufacture of energy efficiency equipment for buildings" comprises both products and their key components. Evonik products that are precursors for such equipment for buildings and that influence its energy efficiency have hence been included here as taxonomy-eligible key components.
3 These other non-material activities relate to sectors with the NACE codes C16, C17, C20, C22, C23, C25, C27, C28, C30, D35, E36, E37, E38, F41, F42, F43, H49, H52, M71, or N77.
4 See note 5.1 **p. 202.** The change in group sales is described in chapter 2.3 Business conditions and performance **p. 20 ff.**

At present, Evonik has no CapEx plans within the meaning of the EU taxonomy for its taxonomy-eligible economic activities.

Based on the definitions in the EU taxonomy[1], we have derived the following KPIs for our taxonomy-eligible economic activities:

EU taxonomy: overview of KPIs for 2025 T46

	Turnover		CapEx		OpEx	
	€ million	Share in %	€ million	Share in %	€ million	Share in %
Material taxonomy-eligible activities	2,031	14.4	96	10.3	111	13.3
Non-material taxonomy-eligible activities[a]	230	1.6	64	6.8	2	0.3
Taxonomy-non-eligible activities	11,808	83.9	774	82.9	717	86.4
Evonik Group	**14,069**	**100.0**	**933**	**100.0**	**830**	**100.0**

[a] On account of their low relevance and slight change, turnover, CapEx, and OpEx of non-material taxonomy-eligible activities were estimated in part using the figures determined for 2024.

EU taxonomy: overview of KPIs for 2024[a] T47

	Turnover		CapEx		OpEx	
	€ million	Share in %	€ million	Share in %	€ million	Share in %
Taxonomy-eligible and taxonomy-aligned activities	68	0.4	2	0.2	1	0.1
Taxonomy-eligible and taxonomy-non-aligned activities	2,556	16.9	215	21.2	126	14.9
Total taxonomy-eligible activities	**2,624**	**17.3**	**217**	**21.4**	**127**	**15.0**
Taxonomy-non-eligible activities	12,533	82.7	797	78.6	720	85.0
Evonik Group	**15,157**	**100.0**	**1,014**	**100.0**	**847**	**100.0**

[a] As reported in the Financial and Sustainability Report 2024.

The turnover of the material taxonomy-eligible economic activities amounted to €2,031 million, which was clearly lower than the prior-year figure (€2,624 million) due to weaker business performance group-wide and the application of the new statutory materiality concept. Their share of group turnover fell to 14.4 percent from 17.3 percent a year earlier. CapEx of the material taxonomy-eligible economic activities was €96 million after €217 million in the previous year. This resulted from the overall reduction in investment as well as application of the materiality concept. Moreover, lease expenses for the economic activity "CCM 6.8 Inland freight water transport" were significantly higher a year earlier. The share of CapEx decreased from 21.4 percent in the previous year to 10.3 percent. OpEx of the material taxonomy-eligible economic activities fell to €111 million. Their share of group OpEx was 13.3 percent, which was below the prior-year figure of 15.0 percent.

[1] The full tables can be found in the annex to the Sustainability Report p. 186 f.

11

SOCIAL INFORMATION

Leading Beyond Chemistry is a far-reaching promise that more than 30,000 employees at Evonik work to fulfill. Their talent, professional qualifications, and passion are the cornerstones of Evonik's success. Added to this, safety has priority over sales and profits at Evonik.

Material topics:

- Portfolio transformation
- Mitigating climate change
- Green energy
- Water management
- Biodiversity
- Circular economy
- Product stewardship
- **Attractiveness as an employer/ employee satisfaction**
- **Diversity and equal opportunity**
- **Occupational health and safety**
- Responsible corporate governance/ human rights
- Responsibility within the supply chain
- Cybersecurity

2.1 hours/year
Average learning time on workday learning

21/22%
Proportion of women at executive/ senior management level

95.7%
Health ratio

Key messages at a glance: Social information

- **Restructuring of the group using proven, socially responsible tools**
- **Significantly more responses regarding the ongoing restructuring due to new feedback landscape**
- **Proportion of women on the executive board increased to 50 percent**
- **Introduction of performance parameters decided for the Safety at Evonik 2030 roadmap**

11.1 Attractiveness as an employer/ employee satisfaction

Strategy and management

Qualified and motivated employees are crucial to Evonik's long-term success. Human resources work is focused on attracting, developing, and retaining employees, supported by selective human resources planning and a well-designed recruitment policy—especially for key positions. Evonik has created a supportive working environment with market-oriented and performance-based pay, flexible working models, and transparent development opportunities. Our attractiveness as an employer and employee engagement are key success factors.

As of April 1, 2025, HR was restructured to enable it to concentrate on the strategic and operational priorities for the years ahead. Its focus is on providing effective support for the group's reorganization, ensuring future-oriented talent management, and lending optimum support to managers and employees. HR was divided into three functions:

1. HR Business Management is responsible for refining the group organization as well as for global steering of key HR management processes such as HR analytics, reorganization, labor law, compensation and grading, pensions, and the HR partner organization.
2. HR Talent Management steers and implements key global processes along the employee career path—from employer branding and recruiting, through employee retention and development, to global mobility, trainee programs, vocational training management in Germany, and idea management.
3. People Management & HR Operations is responsible for operational HR activities and HR administration in Germany, the USA and Costa Rica, China, Singapore and Malaysia, Belgium, India, Brazil, and Japan, exercises the employer functions, leads collective bargaining negotiations, and advises employees and managers on all HR-related issues.

The HR functions in other countries report to the respective country management teams or to the management of the respective legal entity.

Attracting and retaining skilled personnel is essential if we are to achieve Evonik's growth ambitions. The **increasing shortage of skilled workers can lead to positions remaining vacant.** We are tackling the skills shortage through actions to bolster employee retention, including a supportive working environment and regular pulse checks. Our career development portal highlights opportunities for development within the company. We reach out to school students and their parents with vocational training campaigns. For our employer branding, we harness job fairs, social media, and information on our careers pages to position Evonik as an employer with the relevant target groups. A global career ambassador program provides a realistic insight into potential career paths. We benefit from long-standing partnerships with universities and student networks. In addition, we cement our contact with college students through our "Evonik Perspectives" retention program. Dual study and training programs together with active talent acquisition further help us to attract skilled workers. We aim to avoid a **high turnover rate among new hires** as this can result in higher costs and mar our attractiveness as an employer. Moreover, employee satisfaction is a key success factor that is measured several times a year. **Poor employee satisfaction levels may reduce productivity.** To counter this, we offer our employees competitive remuneration and attractive development opportunities. In addition, they benefit from a wide range of offerings to ensure a good work-life balance as well as preventive health care. Satisfied and motivated employees contribute to a positive working atmosphere and are less likely to change employer. Our attractiveness as an employer is measured by external rankings and internal surveys.

ESRS 2 SBM-3, ESRS S1-4, ESRS S1.SBM-3

Evonik uses various resources to implement the HR strategy as well as successfully attract and retain skilled and motivated workers; examples of these include a survey tool on career milestones and regular pulse checks. ESRS S1-4

Targets

ESRS S1-5

- Annual average employee commitment index of ≥ 66 percent
- Digital learning time in Workday Learning of > 3 hours per employee per year by 2026

We determine the commitment index on the basis of surveys on career milestones. An important indicator of employee satisfaction, this index was added as a target for the first time in the reporting period. It records overall satisfaction with the employment relationship and the degree to which employees identify with Evonik and are proud to work for the company. The average commitment index in 2024 was 66 percent.

Since 2023, Evonik has used the social index with the learning sub-target as a component of the long-term incentive (see chapter 9.8, section "Performance-linked remuneration of senior management" p. 107 f.). In this connection, the average for self-directed digital learning in Workday Learning is calculated. Workday Learning replaces and combines the previous systems LILY and LinkedIn Learning. It measures the number of digital learning hours per employee relative to the total number of employees worldwide with access to a PC (excluding mandatory training and external training courses). The goal is to increase this figure from 2.05 hours (2022 baseline) to 3.00 hours by 2026 and to foster a modern and sustainable learning culture. This value is regarded as an indicator of continuous workforce upskilling through digital learning and a shift from in-person to online training.

Actions

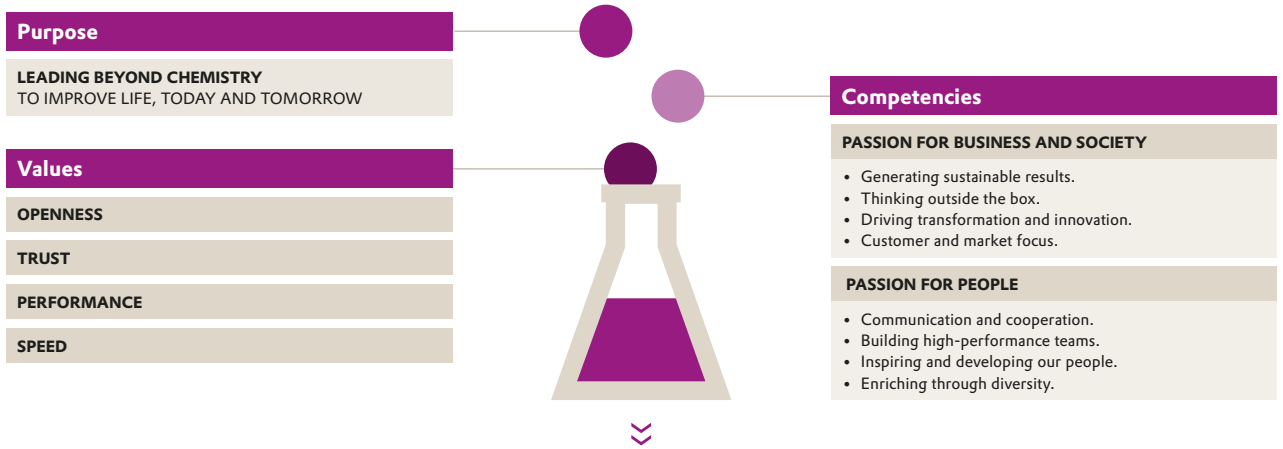
ESRS S1-4

Talent management and integration of new employees into the corporate culture

Building a strong pipeline for key functions and top executive positions is of major importance. With this in mind, we offer group-wide talent programs for future executives and the Evonik Explorer, where employees can proactively apply to take part. We regularly evaluate succession scenarios and development requirements at HR meetings attended by the executive board.

We specifically promote career pathways, job rotation, and development programs. New employees are integrated by way of a structured onboarding program that communicates our culture and processes. Our corporate culture actively supports the company's transformation. We are using Next Generation Culture in conjunction with Next Generation Technologies and Next Generation Solutions to embed sustainability across the entire human resources process—from planning, through qualification and continuing professional development, to the integration of sustainability metrics into remuneration systems (see chapter 9.2 Sustainability at Evonik p. 81 ff.).

Corporate culture and performance management C51



Performance management system

Our performance management is based on the evaluation of eight dimensions, including performance and leadership behavior as well as notably goal achievement and quantity and quality of work. Aspects such as diversity, sustainability, and leadership behavior are part of the Evonik competency model, which describes the skills and personal qualities expected of employees and managers (see chart **C51** "Corporate culture and performance management" **p. 145**).

Around 86 percent of our permanent workforce[1] worldwide received a regular performance appraisal, which was slightly lower than the prior-year figure of 88 percent. The composition of the workforce—28 percent women and 72 percent men—was unchanged from the previous year and has a corresponding effect on the performance appraisals. Seventy percent of the employees appraised are men and 30 percent are women. This similarly remained unchanged from the previous year. Sixty-eight percent are non-exempt employees (2024: 70 percent) and 32 percent (2024: 30 percent) are exempt employees. Compared with the previous year, the proportion of non-exempt employees has decreased by 2 percent. ESRS S1-13

Employee surveys and feedback culture

External rankings, in-house surveys, and early employee turnover are all pointers to our attractiveness as an employer. In order to grasp different perspectives and examine our own approaches, maintaining dialogue with our employees is vital. We use a survey tool, which is integrated into the group's HR management-system, to further enhance the feedback culture. Employees are systematically surveyed when they reach career milestones, such as joining or leaving the company as well as job anniversaries.[2] This is supplemented by regular surveys on specific topics such as the restructuring of the group (pulse checks). HR experts and executives use the findings to derive actions and targeted improvements geared to continuously advancing our organizational and cultural development. With the Open Source Change (OSC) initiative, we are seeking to foster a sustainable transformation. The active participation of employees and managers and their contributions to shaping change are facilitating new solutions and increasing acceptance. Moreover, employees can provide feedback through communities such as NEXTGEN—Green Transformation Hub at Evonik. ESRS S1-5

We consolidated our feedback landscape in the reporting period. Surveys along employees' career pathways coupled with the group-wide Transformation Survey pulse check made it possible to combine many individual pulse checks which, as a result, were considerably reduced from 23 to four. At the same time, we tripled the number of respondents to 40,928 from 13,572 a year earlier, providing a detailed picture of the mood among employees. Three of the four pulse checks were conducted as a Transformation Survey that canvassed all employees worldwide. These measure whether employees feel well-informed about the ongoing transformation. The feedback has already allowed us to develop and implement targeted actions to improve the transformation process; these aim in particular to foster team interaction and improve dialogue with managers and executives at all levels.

Attractive remuneration

ESRS S1-10

Our HR tools worldwide are designed to ensure our employees receive market- and performance-based remuneration aligned with their responsibilities, capabilities, and track records—irrespective of gender, age, or other personal characteristics. Both our code of conduct and policy statement on human rights forbid discrimination. Preventive actions include training on the code of conduct (see chapter 12.1, table **T60** "Compliance training and training rate" **p. 171**). We pay our employees—including trainees and student interns—the statutory minimum wage[3] in the respective country. In countries with no statutory minimum wage, the figure defined in the lowest pay group of the collective agreements is used as the basis. If there is neither a statutory minimum wage nor a collective agreement, the living wage is used as the benchmark. This is the minimum income required for a worker to cover their basic needs. We refer to the databases of the Fair Wage Network and WageIndicator Foundation to determine the relevant amount.[4] A rounded 0.0 percent of our employees receive below the adequate wage—this means that we ensure fair and adequate remuneration for almost all employees worldwide (2024: 0.7 percent).

[1] The permanent workforce includes all employees with permanent/temporary contracts, excluding apprentices and trainees.
[2] Until 2023, this was the format used for employee surveys.
[3] In European countries without a statutory minimum wage, the Eurostat's average annual earnings 2024 were used (**https://ec.europa.eu/eurostat/databrowser/view/NAMA_10_FTE/default/table?category=na10.nama10.nama_10_aux**).
[4] This is determined according to a household size based on the local birth rate and the average number of income earners per household in the respective country.

Gender pay gap and ratio

ESRS S1-16

In 2025, the global unadjusted gender pay gap—the difference between the average gross hourly earnings of women and men—was 8.3 percent (2024: 9.0 percent). In Germany, where around 60 percent of all Evonik employees work, the gender pay gap was 3.4 percent (2024: 3.7 percent). This means that, measured worldwide, women earn 8.3 percent less than men, whereas women in Germany earn 3.4 percent less than men. This metric is influenced by factors such as the distribution of men and women in the various job levels and job families. The calculation includes all remuneration components. In the reporting period, the global unadjusted pay gap improved from 9.0 percent (2024) to 8.3 percent (2025). This trend reflects a positive shift toward equal remuneration of the genders and underscores Evonik's ongoing efforts to promote diversity and equal opportunity within the company.

In 2025, the ratio of the total remuneration of the highest paid person in the company to the median total remuneration of the entire workforce was around 54:1 (2024: 41:1).[1] For the workforce in Germany, the ratio was 52:1 (2024: 39:1).[2] The basis for calculating the gender pay gap was also used to determine the median remuneration of all employees, thus ensuring that only the pro rata remuneration of part-time employees, employees who join the company during the year, employees on long-term sick leave, and other employees is considered.

The calculation of both the gender pay gap and the ratio[3] took into account base salary as well as all other pay received by the employee in the context of their employment relationship (for example, variable remuneration, bonuses, one-off payments). We decided against including pension commitments, as these are in principle unrelated to gender and are moreover not meaningful in this respect due to variations in the arrangements. On joining the company, each new employee can decide whether to join a pension plan and how much they wish to contribute.

Collaboration with employee representatives in a spirit of trust

ESRS S1-2, ESRS S1-5, ESRS S1-8

Collaboration between employer and employee representatives based on trust is a key success factor for Evonik. It takes account of operating conditions and the laws applicable in each respective country. In Germany, the fundamental rights of employees and their representatives are enshrined in statutory regulations such as the Works Constitution Act and the Executives' Committee Act. There are elected bodies representing our employees at all Evonik sites in Germany. Works councils represent exempt and non-exempt employees while executive staff councils represent our executives. They are consulted in good time on all major changes within the company. Over and above the co-determination prescribed by German law, it is common practice at Evonik to involve the employee representatives in all matters with regard to the future development of the group. In the event of reorganization or restructuring, the works councils and executive staff councils seek socially responsible solutions such as job transfers or early retirement arrangements. In the case of divestments, the parties agree on criteria to ensure employee rights remain protected under the new ownership. The preparatory steps prior to implementation cover a period of several weeks or months, depending on the scope of the upcoming changes. During this period, agreements may, where necessary, be negotiated and concluded in writing with regard to the pending actions and their impact on our workforce.

At company level in Germany, employees' interests are protected by employee representatives on supervisory boards with co-determination. There are comparable legal or collectively agreed rules on the type and scope of consultation and negotiation in many other regions where Evonik has employees. The information and consultation rights of employees on European cross-border issues are represented by the Evonik Europa Forum, which is composed of employer and employee representatives.

Evonik does not restrict employees' rights to freedom of association or the right to collective bargaining. These rights are similarly ensured in countries where freedom of association is not protected by the state. Based on our sites worldwide, there are employee representatives for roughly 95 percent of our employees (2024: 96 percent).

[1] Prior-year figures restated. The figures for the previous year included total remuneration components for the company's highest paid person in accordance with the vesting principle (Erdienungsprinzip). The adjusted figures are entirely based on the remuneration components actually paid out (Zuflussprinzip), which reduces the ratio by 16 points.
[2] **www.evonik.finance/remuneration-report**
[3] Countries > 20 employees were included.

ESRS S1-8

Collective bargaining coverage and social dialogue T48

	Collective bargaining coverage		Social dialogue
Coverage rate	Employees in the European Economic Area (EEA)	Employees outside the European Economic Area (non-EEA)	Workers' representation (applicable only in the EEA)
0–19%			
20–39%		Asia-Pacific	
40–59%		Europe, Middle East & Africa (non-EEA)	
60–79%	Netherlands		Italy Netherlands
80–100%	Austria Belgium Finland France Italy Slovakia Spain Germany	Americas	Austria Belgium Finland France Slovakia Spain Germany

Compared with the previous year, Italy was added to the table **T48** "Collective bargaining coverage and social dialogue" owing to the increase in the number of employees. There was a slight decrease in Europe, (non-EEA), Middle East & Africa. The table was corrected to include the Netherlands, which was already part of this group in 2024.

Collective agreements on remuneration cover 100 percent of our employees in Germany, as in the previous year, and around 69 percent (2024: 67 percent) of our employees worldwide. There are performance- or profit-oriented incentive systems at around 95 percent of our sites and companies—as in the previous year. These systems cover some 96 percent of our permanent employees, which is below the prior-year figure of 99 percent.

Working time models and work-life balance

Evonik is committed to a family-friendly human resources policy that aligns with different phases in employees' lives and, as in the previous year, offers this to 97 percent of employees worldwide. Cornerstones of this approach include flexible work hours, assistance with childcare and other caring responsibilities, and the hybrid #SmartWork model. Of our 31,053 employees, 92 percent are in full-time and 8 percent in part-time employment—unchanged from the previous year. Around 80 percent of our 8,589 female employees work full-time, compared with 97 percent of full-time male employees. This is similarly unchanged from the previous year.

ESRS S1-15

Options for extended periods of leave T49

Employees in %	2024	2025
Europe, Middle East & Africa	94	94
Asia-Pacific	87	86
Americas[a]	98	98

[a] Prior-year figures were adjusted to the new regional structure; North, Central, and South America have been merged as Americas.

Enhancing the compatibility of private and professional phases in their lives may be one of the reasons why employees consider taking paid or unpaid leave for a prolonged period of more than three months. The information provided in the table **T49** "Options for extended periods of leave" reflects the percentage of employees in each region who can avail themselves of these options. Interest is steadily growing and—as a percentage of the total number of employees—this option is now taken up by more than half of employees.

The regular, contractually defined working hours for around 73 percent (2024: 74 percent) of our employees are based on collective agreements. Working hours are limited to a maximum of 48 hours a week, though shorter working hours usually apply. As in the previous year, around 80 percent of our employees benefit from annual vacation arrangements that exceed the statutory provisions in their respective country. Since there is no statutory ruling in the USA in this respect, arrangements there are based on regional custom.

In Germany, all 17,671 employees, including our 12,857 male employees, have a statutory right to parental leave. In 2024, this right extended to 18,305 employees, including 13,285 male employees. In 2025, 716 employees made use of this right; it was 738 employees in the previous year. Male employees accounted for around 47 percent (2024: 48 percent). In 2025, they took an average of 1.9 months parental leave, while female employees took an average of 6.4 months; it was 1.7 months and 6.5 months, respectively, in the previous year. In the reporting period, 465 employees returned to work after parental leave; it was 552 in 2024. Here, men accounted for 63 percent, the same level as in the previous year.

Social protection

ESRS S1-11

Our employees have social security cover protecting them against loss of income due to major events such as sickness, unemployment, workplace accidents, disability, motherhood, and retirement. Virtually 100 percent of our workforce is covered by statutory or company pension insurance and health insurance. There is no statutory pension insurance in the United Arab Emirates. In all regions, we offer voluntary social benefits, which are available to 99 percent of employees, including part-time workers, provided that they meet the minimum working hours prescribed in some regions. In many countries, Evonik provides contribution-based pension schemes that allow for employee contributions. These vary in line with the customary market practice in each respective country. In Germany, employees have been able to choose to make personal contributions of 0 percent, 3 percent, or 4 percent since 2023. Employer contributions rise in line with the personal contribution. In the USA, the standard contribution is 6 percent. This can be individually adjusted and topped up with graduated employer contributions.

Vocational training and continuing professional development

ESRS S1-13

Our activities in this area cover the vocational training of young people at the start of their working lives—aligned with our needs[1]—and the continuing professional development of our employees. In 2025, Evonik trained 1,641 young people in Germany. Our offering covered a broad range of recognized vocational training courses as well as combined vocational training and study programs. The prior-year figure was 1,718 young people, 1,270 of whom were trained for Evonik and 371 for external companies; it was 1,229 and 489, respectively, in the previous year. Despite the challenging economic situation in Germany's chemical industry, the investment in vocational training and continuing professional development increased, amounting to €72.5 million for vocational training and €11.5 million for continuing professional development. In 2024, the corresponding figures were €64.7 million and €10.6 million, respectively. This corresponds to a continuing professional development expense of €371 per employee, compared with €332 a year earlier.

Evonik has a global learning strategy. The central elements of this strategy are:

- Uniform global solutions for training and personnel development, with self-directed digital learning content
- Streamlining the range of digital learning platforms
- Increasing the acceptance of self-directed digital learning and lifelong learning

Via the global Workday Learning platform rolled out in 2025, our employees have access to a wide range of learning options and digital content for self-directed learning—for example, in the LinkedIn Learning library. A dashboard with standardized processes helps to measure progress. Average self-directed digital learning using the Workday Learning system amounted to 2.1 hours per employee compared with 1.7 hours in the previous year. Men learned for an average of 2.2 hours and women for 1.8 hours; the prior-year figures were 1.4 hours for men and 2.4 hours for women. A learning and competency network created by employees for employees—the Evonik learning sessions—is offered regularly as an internal webinar in which employees present current topics. The network numbers around 18,350 members worldwide, which is slightly lower than the figure of 19,700 a year earlier. In 2025, a total of 11,446 employees participated in 104 learning sessions. By comparison, 141 learning sessions attracted 16,381 employees the previous year.

Progress in 2025

ESRS S1-4, ESRS S1-5

In 2025, we pursued our Next Generation Culture initiative, with the aim of encouraging employees to take an active role in shaping our corporate culture. The Evonik Social Network Community provides its members with regular updates on developments and actions. This platform promotes networking as well as enhancing the visibility of new actions and special events. A series of videos served to highlight the importance of the human factor as a critical element in our sustainability transformation. In the future, we will continue to focus on established topics that enable us to address and further strengthen the community on an ongoing basis.

To support the group's restructuring and transformation activities, the Open Source Change initiative was launched to help the organizational units with the changes they face. With the introduction of the Evonik Transformation Survey, OSC has established a fact-based system for analyzing progress in the transformation.

The go-live of Workday Learning in February 2025 marked a further step in the harmonization of Evonik's learning system landscape and established a central learning management system for continuing professional development. The earlier systems have been largely shut down and their content made available in Workday Learning; the same applies to the LinkedIn Learning digital library. Workday Learning offers an intuitive and individualized learning experience with the option of participating in both self-directed and trainer-led courses and of tracking progress. The transfer of mandatory training and related processes such as course assignment and reporting from the FutureZone learning platform has likewise been initiated.

[1] Due to the economic situation in Germany's chemical industry, adjustment of the number of vocational training places and suspension of the hiring commitment.

In 2025, 235 employees successfully completed the nine-month Explorer Growth Journey development program as part of the Evonik Explorer talent program. No one completed the Explorer Growth Journey the previous year because the launch of the program was postponed due to contingency measures. At the start of 2026, employees again had the opportunity to apply for the Evonik Explorer program; the number of talent places available has been adjusted to reflect Evonik's current human resources planning.

The Talent Acquisition Dashboard was improved to enable the analysis of metrics such as processing times and satisfaction levels. This enables us to make strategic, data-based decisions that underpin a targeted and sustainable HR policy throughout the group.

Metrics[1]

The following employee information is headcount data taken from the global SAP HR information system as of the December 31, 2025 reporting date. It includes all Evonik employees worldwide and covers permanent employees as well as apprentices and trainees (see table T50 "Employees by region, contractual status, and full-time/part-time working." Agency staff and contractors' employees are not included in the data. ESRS S1-6

Employees by contractual status

Around 96 percent of our permanent employees worldwide have permanent contracts, with approx. 92 percent working full-time; these figures are on a par with the prior-year level. Little use is made of the part-time working option outside the EMEA region.

ESRS S1-6

Employees by region, contractual status, and full-time/part-time working T50

	EMEA[a]	Americas[c]	Asia-Pacific	**Group total**	thereof men	thereof women
Fiscal year 2025						
Contractual status						
Employees with permanent contracts	19,030	5,471	4,059	**28,560**	20,677	7,883
Employees with temporary contracts	267	62	851	**1,180**	776	404
Apprentices/trainees with temporary contracts	1,306	7	–	**1,313**	1,011	302
Total[c]	**20,603**	**5,540**	**4,910**	**31,053**	**22,464**	**8,589**
Full-time/part-time						
Full-time employees	16,917	5,518	4,902	**27,337**	20,718	6,619
Part-time employees	2,380	15	8	**2,403**	735	1,668
Full-time apprentices/trainees	1,306	7	–	**1,313**	1,011	302
Total[b]	**20,603**	**5,540**	**4,910**	**31,053**	**22,464**	**8,589**
Fiscal year 2024						
Contractual status						
Employees with permanent contracts	19,814	5,471	4,237	**29,522**	21,455	8,067
Employees with temporary contracts	296	16	835	**1,147**	722	425
Apprentices/trainees	1,254	7	–	**1,261**	958	303
Total[c]	**21,364**	**5,494**	**5,072**	**31,930**	**23,135**	**8,795**
Full-time/part-time						
Full-time employees	17,653	5,466	5,065	**28,184**	21,446	6,738
Part-time employees	2,457	21	7	**2,485**	731	1,754
Full-time apprentices/trainees	1,254	7	–	**1,261**	958	303
Total[b]	**21,364**	**5,494**	**5,072**	**31,930**	**23,135**	**8,795**

[a] Europe, Middle East & Africa.
[b] See also notes to the consolidated financial statements, "Segment report by regions" table **T78 p. 194.**
[c] Prior-year figures were adjusted to the new regional structure; North, Central and South America have been merged as Americas.

[1] See also notes to the consolidated financial statements, note 10.2 Personnel expense and number of employees pursuant to section 314 paragraph 1 no. 4 of the German Commercial Code (HGB) **p. 265.**

We aim to keep the early turnover rate as low as possible. Accompanying a slight increase in external hiring, the figure increased to 5.3 percent from 1.7 percent a year earlier. Due to the reorganization of the group, total turnover rose from 6.2 percent to 6.6 percent (see tables **T52** "Employee turnover and length of service" and **T53** "Employee turnover by region, gender, and age").

ESRS S1-6

Employees by country[a] **T51**

	2024	2025
Germany	18,305	17,671
USA	4,393	4,444
Other	9,232	8,938
Employees[b]	**31,930**	**31,053**

[a] Countries with more than 10 percent of all permanent employees.
[b] See also notes to the consolidated financial statements, table **T78** "Segment report by regions" **p. 194.**

ESRS S1-6

Employee turnover and length of service **T52**

	2024	2025
Early turnover[a] in %	1.7	5.3
Total turnover in %	6.2	6.6
Average length of service in years	14.1	14.1

[a] Termination by employee in the first year.

ESRS S1-6

Employee turnover by region, gender, and age **T53**

	Total turnover in %		Number of employees who left the company[a]	
	2024	2025	2024	2025
By region				
Europe, Middle East & Africa	5.3	5.7	1,183	1,216
Asia-Pacific	6.9	7.0	353	353
Americas[b]	9.0	9.9	523	546
By gender				
Female	5.5	6.1	497	533
Male	6.4	6.8	1,562	1,582
By age				
Under 30 years	6.8	6.5	427	375
30 to 50 years	4.7	4.3	782	702
Over 50 years	8.2	10.6	850	1,038
Evonik	6.2	6.6	2,059	2,115
thereof termination by employee	3.5	2.9	1,161	926

[a] Employees who left the company.
[b] Prior-year figures were adjusted to the new regional structure; North, Central and South America have been merged as Americas.

11.2 Diversity and equal opportunity

Strategy and management

As an international company with a presence in multiple markets, we regard diversity as an opportunity and a key factor when it comes to business success (see chart **C52** "Diversity tree" **p. 152**). Employees with different backgrounds and personalities enrich our teams and our company. **Diversity and equal opportunity also have a positive influence on the recruitment of new employees, as well as on staff retention.** By contrast, **increased cases of discrimination** may have a negative impact on the corporate culture. The employment and inclusion of people with disabilities is another way in which we embrace diversity. Evonik was the first company in the chemical industry to sign an occupational inclusion policy. ESRS 2 SBM-3, ESRS S1.SBM-3

Our diversity strategy is a firm fixture in our corporate strategy, corporate values, and competency model (see chart **C51** "Corporate culture and performance management" **p. 145**). Executives are required to actively manage diversity with the aid of specific metrics relating to experience, age, qualification, nationality, and gender. Targets and focus topics are stipulated with the executive board. The global implementation of actions is managed by the diversity & inclusion team.

Targets

ESRS S1-5

- Proportion of women at executive, senior management, and other management levels is to be 30, 25, and 33 percent, respectively, by the end of 2026
- Intercultural mix at executive and senior management levels is to be 25 and 35 percent, respectively, by the end of 2026

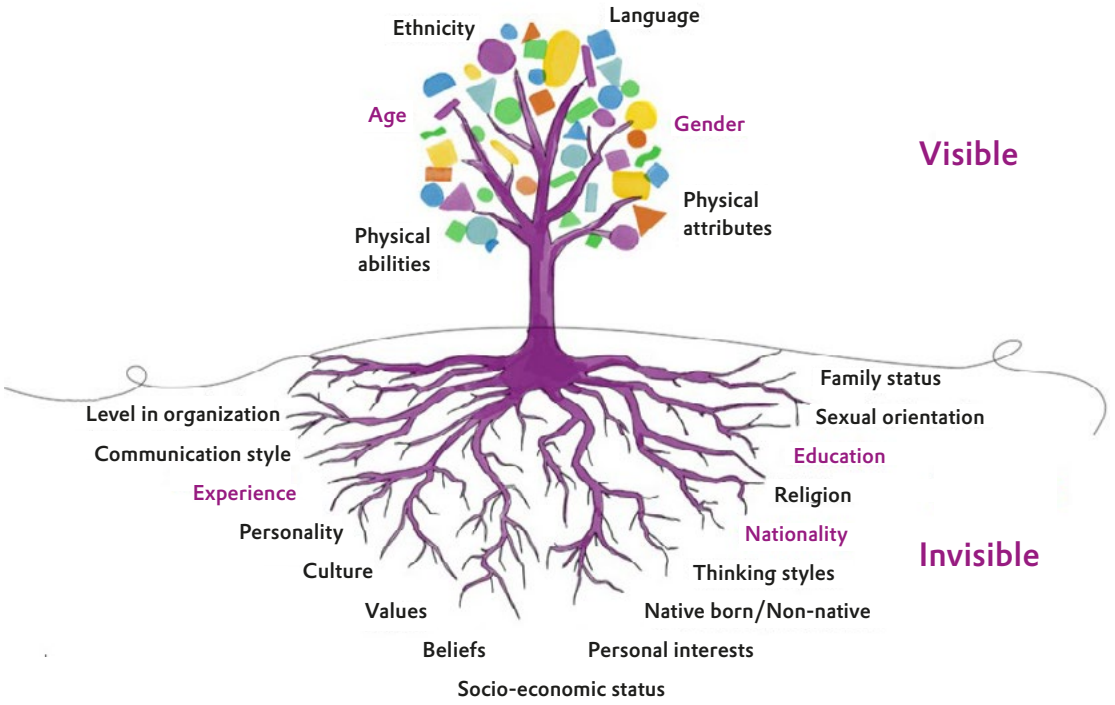
We have set targets, especially for the dimensions in which we aim to improve: gender diversity, presented in the table **T55** "Diversity targets: Percentage of women in management" **p. 153**, and intercultural mix, presented in the table **T56** "Diversity targets: Intercultural mix" **p. 154**.

The gender diversity target is also included as an LTI-relevant social index sub-target. This value measures the proportion of women relative to the total number of employees worldwide at management levels 1 and 2 (executive and senior management). It serves as an indicator of diversity and equal opportunity and is particularly important for Evonik and its success as a company.

Actions

We integrate diversity into our HR processes—especially by way of gender-balanced recruiting—and measure the progress we make with regard to implementing diversity in the workplace using, for example, target KPIs for the proportion of women and the intercultural mix. Fostering diversity is a central management task and we provide our executives with the means and knowledge they need for this. At the same time, we work to overcome unconscious bias by raising awareness through our corporate media or training on diversity and equal opportunity. This enables us to create a supportive environment that includes childcare, #SmartWork, job sharing, and the groW network for women. We benefit from our long-standing partnerships with student networks such as UNITECH and FEMTEC. The latter fosters young female employees and talents in STEM professions.[1] To attract candidates with professional experience, we collaborate with alumni organizations. These partnerships add currency to our diversity strategy by specifically addressing the recruitment of women and international staff.

Diversity tree C52



[1] Science, Technology, Engineering, and Mathematics.

The employee resource groups (ERGs) are networks offering activities such as BarCamps, mentoring, talks by experts, and speed networking. Diversity enhances teamwork in all areas, including administration and production. Since 2024, a new face-to-face training event on diversity and inclusion for production shift managers and foremen has sensitized them to the advantages of diversity, the detection of unconscious bias, and the creation of a non-discriminatory environment.

Progress in 2025

Diversity training was transferred to Workday Learning. The goal of this training is to convey to employees a fundamental understanding of diversity and inclusive conduct and to demonstrate how this conduct also contributes to Evonik's business success. The first Inclusion Round Table took place in 2025 with the aim of establishing dialogue on the subject of inclusion and gaining an overview of the company's international activities. At the end of 2025, the proportion of women on the executive board was 50 percent, double the prior-year figure of 25 percent.

Metrics

ESRS S1-9

Age structure in the Evonik Group T54

			Share in %	
	2024	**2025**	2024	**2025**
Up to 30 years	5,755	5,564	18	18
31 to 50 years	16,351	16,178	51	52
Over 50 years	9,824	9,311	31	30
Employees	**31,930**	**31,053**	**100**	**100**

ESRS S1-9

Diversity targets: percentage of women in management T55

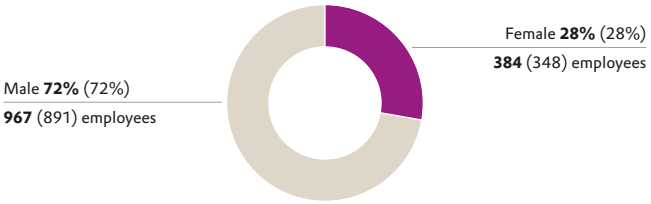
	Base year 2011	2024	**2025**	Targets for 2026
Executives[a]	14	32	26	
Executives in %	8	22	21	30
Senior management[b]	37	92	100	
Senior management in %	8	19	22	25
Other management levels[c]	842	2,709	2,663	
Other management levels in %	18	31	32	33
All management levels	**893**	**2,833**	**2,789**	
All management levels in %	**17**	**31**	**32**	

[a] Executives = i.e., top management functions in the Evonik Group. Corresponds to job functions in Management Circle 1.
[b] Senior management = i.e., key functions in the segments, regions, service units, and corporate divisions. Corresponds to job functions in Management Circle 2.
[c] Other management levels = further management functions, including various expert functions with or without employee leadership. Corresponds to job functions in Management Circle 3, covering remuneration levels 1 to 5.

We foster cross-generational collaboration in our teams. In 2025, the average age of Evonik employees was 43 years, which was unchanged from the previous year. The table **T54** "Age structure in the Evonik Group" shows that the 31-to-50 years age group accounts for the largest proportion of our permanent employees, followed by those aged over 50 years and those aged up to 30 years. Our youngest employees in the reporting period were apprentices aged 15 (2024: aged 16). ESRS S1-9

We aim to increase the proportion of women at all levels of the company worldwide. There are currently 124 executives, down from 147 in the previous year. Of this number, 98 are men. Thus, men account for 79 percent (2024: 78 percent) and women for 21 percent (2024: 22 percent) of the total number, which is level with the previous year.

External hires by gender 2025[a] C53



[a] Prior-year figures in brackets.

We are using a gender-balanced recruiting process to increase the proportion of women in management. In the reporting period, 28 percent of new hires were female and 72 percent male, the same as in 2024.

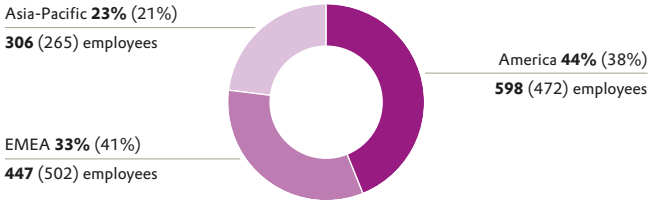
We aim to improve in the dimension of intercultural mix and have set specific targets.

Diversity targets: intercultural mix[a] T56

in %	2024	2025	Targets for 2026
Executives	18	19	25
Senior management	26	29	35
Other management levels	48	49	–
All management levels	**46**	**48**	**–**

[a] Employees whose nationality is not German.

External hires by region 2025[a] C54



[a] Prior-year figures in brackets.

Evonik employed people of 114 nationalities at 188 sites in 52 countries in the reporting period. In 2024, people of 110 nationalities worked for us at 198 sites in 53 countries. The proportion of managerial employees who do not hold German citizenship was around 48 percent. Group-wide, the proportion in senior management positions was around 29 percent. Both these figures increased compared with 2024.

The region with the most new hires was Americas, followed by EMEA and Asia-Pacific. In 2024, the EMEA region accounted for the most external hires, followed by Americas and Asia-Pacific.

11.3 Occupational health and safety

Strategy and management

Protecting the health, safety, and employability of our employees as well as preventing accidents and incidents at work and in the operation of our production facilities are of central importance to Evonik. Our high safety standards are geared to preventing accidents, **fatalities as well as damage to health and the environment.** That applies not only to our own employees but also to contractors' employees during their working hours, when commuting, and when transporting goods. Our ESHQ management handbook sets out our mandatory global rules on the environment, safety, health, quality, and energy. The aim is to continuously optimize our processes, plants, products, and services. This includes minimizing the undesirable influences of our activities on people and nature. Another goal at Evonik is to prevent **the release of hazardous substances into the environment** and to preclude **damage to our production facilities resulting from inadequate safety precautions.** We take both internal and external factors into consideration, such as **extreme weather, manipulation, and terrorist attacks.** We are conscious of the fact that our production operations result in environmental emissions. This is why it is imperative to avoid any potential **environmental damage such as water pollution at Evonik's sites.** We aim to further reduce the emissions from our operations and already take this into account when planning new facilities.

ESRS 2 SBM-3, ESRS S1.SBM-3, ESRS E2-1, ESRS E2.IRO-1, ESRS E3-1

The group-wide management of occupational and plant safety at Evonik is based on global policies, processes, and systems. These are a core element of our integrated management systems. We have fine-tuned our Safety at Evonik cultural initiative to serve as a group-wide management approach covering all aspects of occupational safety. This defines binding principles of action that give our managers and employees, including personnel covered by the German Act on Temporary Agency Work and agency staff at our international sites, reliable guidance on safety-compliant conduct in their daily work. We draw on centrally planned internal audits to evaluate implementation of the applicable rules and regulations as well as to identify any scope for optimization. Our internal procedures are supplemented by external audits conducted by independent certification bodies. The ESHQ function is responsible for standardizing mission-critical processes for all segments (see chapter 10. Environmental information p. 109 ff.). Requirements and the need for action are defined in binding metrics-based targets for occupational and plant safety. Accident frequency is also factored into the variable remuneration of executive board members. ESRS S1-1, ESRS S1-14, ESRS S1.SBM-3

The targets set by the executive board for occupational and plant safety have long been a top priority. The primary metric for occupational safety at Evonik is the lost time injury rate (LTI-R). The group-wide Safety at Evonik management approach includes a five-year roadmap.

Safety is the basic precondition for the operation of our facilities and their performance, paving the way for reliable, effective, and future-proof production. Plant safety not only helps prevent incidents, it also ensures proper operation and minimizes environmental impacts. We set rigorous safety standards for the entire life cycle of our plants worldwide. We regard safety as an all-round task which is embedded in our safety management systems worldwide and reviewed regularly. This review may be performed at any time on an ad- hoc basis or at regular intervals, for example, as part of the ISO audits that take place every three years. The primary metric for plant safety at Evonik is the process safety incident rate (PSI-R). It is used to monitor the number of incidents in production plants involving the release of substances, fire, or explosion (process safety incidents), as defined by Cefic.[1]

In line with statutory requirements, we have established occupational safety committees at our German sites that meet at least four times a year to discuss issues relating to occupational safety and health protection. These committees are composed of employee and employer representatives, safety specialists, safety officers, and occupational medicine specialists. In accordance with Germany's Occupational Safety Act, employees are represented in both occupational safety committees and in the group occupational safety and environment committee, where information is shared. The committees cover more than 99 percent of our employees in Germany. Employees outside Germany are provided with information via local management structures. Together, they define the priorities for target achievement. ESRS S1-5

Global management of health protection and promotion at Evonik takes a long-term, 360-degreee approach, covering employees, the working situation, and the general working environment. Our approach to occupational health protection encompasses high-grade medical care as required, ergonomic, health-efficient workplace design as well as an emergency management system at plant level. We aim to meet all statutory requirements regarding occupational health and safety, maintain and enhance workforce employability and wellbeing, and thus avoid **high rates of sickness-related absence.** In addition, Evonik offers employees a range of voluntary actions to foster their health. These are pooled under the group-wide Well@Work initiative. This is how we help promote a healthy lifestyle. Of equal importance to Evonik is a family-friendly human resources policy that takes account of different phases in employees' lives and supports a good work-life balance. Appropriate offerings are designed to counter any **inadequate work-life balance** as well as stem the **rise in mental health problems and stress-related illnesses.** Our health protection and promotion actions are available to all employees, including personnel covered by the German Act on Temporary Agency Work and agency staff at our international sites. ESRS 2 SBM-3

Targets

- Lost time injury rate (LTI-R) ≤ 0.26
- Process safety incident rate (PSI-R) ≤ 0.40
- Occupational health performance index ≥ 5.0
- Health ratio of 95.5 percent

Our target is to remain below the upper limit for the LTI-R of 0.26 accidents involving Evonik employees resulting in absences of at least one full shift per 200,000 working hours. The lost time injury rate covers all work-related accidents (excluding traffic accidents) resulting in absences of at least one full shift per 200,000 working hours.

[1] CEFIC GUIDANCE FOR REPORTING ON THE ICCA GLOBALLY HARMONISED PROCESS SAFETY METRIC, Responsible Care Leadership Group June 2016.

The process safety incident rate is determined from the number of incidents in production plants involving the release of substances, fire, or explosion (process safety incidents), as defined by Cefic. Our target is to remain below the upper limit of 0.40. ESRS E2-3

The occupational health performance index is calculated from six key inputs that are crucial to effective emergency medical management, occupational medicine, and occupational health promotion. The index contains one qualitative and one quantitative input for each of these areas. Each input is given a score between 0 and 1 point; the maximum possible score is 6. The index shows the extent to which internal requirements have been implemented and targets achieved, with both the quality and the scope of the actions taken into account. We have defined a target of ≥5.0 for the occupational health performance index.

The health sub-target is a further component of the LTI-relevant social index. The health ratio is calculated as the ratio of target working hours (100 percent) less total sickness-related hours lost to target working hours. It is calculated for all Evonik employees in Germany, Belgium, China, and the USA. This value serves as an indicator of the success of actions relating to leadership, stress management, motivation, and health protection. We have defined a target health ratio of 95.5 percent and added this to the target overview.

Actions

Occupational and plant safety

ESRS E2-1, ESRS E2-6

Evonik's incident and crisis management is designed to prevent or limit any damage if accidents nevertheless happen.[1] We systematically analyze and also simulate incidents with external support, for example, from the local fire department. In this way, we aim to further enhance our safety performance. We share the findings within the company via our ESHQ Global SharePoint. One successful format for this is our Safety Flyer. At the same time, we participate in various national and international networks aimed at building and sharing experience.

The aim is to prevent damage to health and the environment. Evonik sets stringent safety standards in order to minimize the impact of its production operations and/or any stoppages. Additionally, we regularly monitor and analyze our emissions into the air, water, and soil. As in the previous year, no expenses were incurred in the reporting period in conjunction with major incidents or deposits.

At our sites, we ensure that no relevant contamination can be caused in the course of proper operation. We achieve this, for instance, by complying with the extensive existing legal requirements, especially those in respect of protecting water resources and the soil as well as preventing emissions—including by way of clean air measures at our sites. These encompass returning exhaust gases to the production process, the thermal processing of residual gases with a high calorific value (as substitutes for natural gas), the use of electric filters to remove particulates, the use of catalysts to reduce nitrogen oxide, and desulfurization by washing with subsequent precipitation. We employ other methods to reduce emissions from production facilities, including wet and dry scrubbing, condensation, adsorption as well as thermal and catalytic incineration. Some of these emissions treatment facilities are used simultaneously by multiple units. When planning new production facilities, we consider the use of processes that generate little or no wastewater in order to conserve natural water resources. Where water contamination from production processes (wastewater) is unavoidable, partial streams are tested—for example, for biodegradability. We maintain high technology standards and infrastructure at our sites for the disposal of wastewater. In certain cases, this wastewater is pretreated in the production plants. This means that the effluent load of wastewater discharged into our own or third-party treatment facilities is only moderate. At Marl Chemical Park in Germany, sewage sludge is dewatered in our own treatment plant and subsequently incinerated in our own facilities with integrated flue gas treatment. We use some of the exhaust gases from the production plants as substitute fuels (heating/fuel gas). Wastewater discharged from our sites is carefully monitored, including by regular sampling and continuous measurement. These analyses support the management of our wastewater treatment facilities. Moreover, numerous analyses are legally required within the scope of self-monitoring. In addition, the authorities frequently make unannounced visits to check discharge levels. Where necessary, we have implemented actions at our sites to prevent emissions into the soil. Our facilities are equipped with specially designed collecting basins to contain or store substances hazardous to water. Additionally, pipelines are checked regularly.

[1] Based on the definition in the German guideline SFK-GS-26.

Transportation safety

We aim to ensure the safe transportation of raw materials and products, working to minimize risk at all stages of the shipping process—from loading through transportation to unloading. To this end, we employ a uniform process in selecting the logistics service providers for transportation and regularly review their reliability. Our understanding is that this includes evaluating the Responsible Care® performance of all transportation providers. We work nonstop to optimize safety in transporting our products. For instance, in the case of dangerous goods shown to have a high risk potential according to Evonik's criteria, hazards are assessed systematically by way of a transport risk analysis and corresponding preventive action is taken to mitigate the risks. No transport risk analysis was performed in 2025. If any transportation incidents occur, the causes are analyzed and sustainable corrective action taken to prevent their recurrence.

Emergency medical management

Evonik's Medical Incident and Emergency Management standard defines binding basic requirements for emergency medical management worldwide. The exact equipment and human resources required depend on production-related risks as well as the availability and quality of local medical infrastructure. Specific procedures have been defined for accidents where employees come into contact with chemicals and require immediate medical treatment. Emergency medical management likewise includes pandemic plans and regular training exercises. An extensive preventive health and risk management program is in place for employees on business trips and foreign assignments.

Workplace-related preventive healthcare

The results of our hazard assessment help us take appropriate preventive actions to avoid work-related illnesses and health issues. Where we identify a risk for specific activities, technical and organizational actions to counter the risk have priority over the use of personal protective equipment. Information and training of employees also play an important part in avoiding health impairments. Such training is mandatory for all employees worldwide. Preventive healthcare includes advice for employees on their individual health risks, including preventive check-ups where necessary. The medical data generated in this process are subject to medical confidentiality. They are protected and archived in accordance with the applicable national data protection regulations.

Corporate health promotion

Our Well@Work program centers on four areas: exercise, a healthy diet, mental health, and work-life balance. A wide range of offerings at our sites, supplemented by group-wide digital programs, foster our employees' physical and mental health. Our corporate health promotion activities center on basic programs with a long-term focus. The aim is to encourage employees to adopt a healthy lifestyle, flanked by health campaigns that are changed each year. At all of our German sites, there are interdisciplinary health task forces to implement Well@Work. The Care & Support program in Germany enables employees to also contact the company medical service with private medical questions. They are given advice and support or—in the event of illnesses requiring treatment—referred to their general practitioner or a specialist physician.

Worldwide, around 98 percent (2024: 96 percent) of our workforce have the opportunity to seek advice on workplace-related, personal, or family problems from social and employee counseling centers.

Progress in 2025

The current Safety at Evonik 2025 roadmap has been revised and extended until 2030. Its primary new feature is the introduction of performance inputs to achieve a further improvement in our safety performance. The revised roadmap contains new safety elements for each year, such as a SharePoint database of practical examples, a safety climate survey (NOSACQ-50[1]), and the recording and assessment of early indicators. In addition, initiatives such as safety culture onboarding for new employees are planned by 2030. A central feature will be extending the early indicators in areas such as reporting and plant and occupational safety as well as monitoring action lists from the management-of-change process and auditing.

The Safety Street concept was extended to more sites, enabling our own employees and those of other companies located at these sites to experience the potential hazards of the working environment under realistic conditions and learn about practical protective actions. This is done in a specially designed center of excellence equipped with various stations covering occupational safety aspects. In addition, safety days or weeks were held at the sites.

[1] Nordic Occupational Safety Climate Questionnaire – 50 Items.

We steadily endeavor to optimize our safety management system. Our expert circle on plant safety worked on various projects in the reporting period. The focus here is on refining our existing plant safety regulations. Based on the experience gained with ESTER, we further optimized the management-of-change process.

The main focus topics of Evonik's global health promotion activities are exercise, a healthy diet, mental health, addiction treatment, and the prevention of infectious diseases. Alongside conventional on-site offerings—including seasonal flu and coronavirus vaccination campaigns in the fall—Evonik is increasing its use of digital formats such as online presentations on a range of topics. Other elements of the offering are online advice on, for example, ergonomics or a healthy diet as well as online exercise sessions to encourage activity during lunch breaks. These are especially attractive for those employees who make use of our #SmartWork mobile working program. Our global health campaign had the goal of encouraging shift workers to remain active and healthy around the clock. During Resuscitation Week, employees at many sites were able to learn resuscitation techniques or refresh their skills.

The German version of this online program has the motto of ensuring good health throughout the year and includes online get-togethers for parents and employees caring for relatives. In Germany, Evonik once again took part in a mental health week to raise awareness of mental health issues, overcome prejudice, and provide information on where to get help.

Metrics

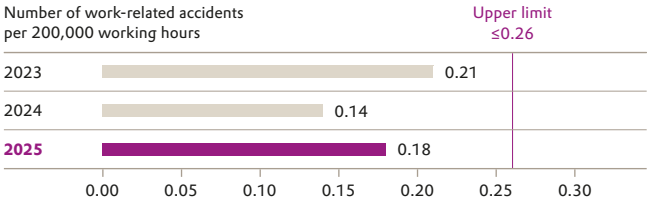
ESRS S1-14

Occupational health and safety metrics T57

	Employees		Non-employees	
	2024	**2025**	2024	**2025**
Percentage of individuals covered by a health and safety management system	100	100	–	–
Number of fatalities as a result of work-related injuries	0	0	0	0
Work-related accidents resulting in absences of at least one full shift	45	56	58	25
Rate of work-related accidents resulting in absences of at least one full shift	0.14	0.18	0.79	0.33

In 2025, as shown in the chart C55 "Lost time injury rate", we once again achieved our target of remaining below the upper LTI-R limit of 0.26 accidents involving Evonik employees resulting in absences of at least one full shift per 200,000 working hours. The total number of hours worked by Evonik's employees—including agency staff—in the reporting period was around 62 million hours, down from around 65 million hours in the previous year. The LTI-R was 0.18, well below the defined upper limit. The LTI-R for Evonik employees resulting in absences of at least one full shift per 1,000,000 working hours was 0.9 and thus above the prior-year figure of 0.7. In addition to work-related accidents resulting in absences of at least one full shift, the total number of recordable incidents (TRI)[1] also includes accidents requiring medical treatment but no absence. In 2025, we recorded a TRI of 230 (2024: 213) with a rate of 3.7 (2024: 3.28) per 1,000,000 working hours. This increase in the TRI metric is within the normal fluctuation range seen in recent years.

Lost time injury rate C55



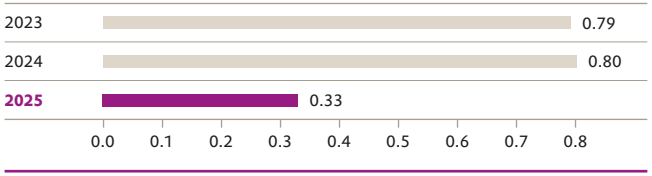
In the reporting period, as in the previous year, we recorded no fatal accidents involving our employees or contractors' employees, either at our sites or when commuting. There were no reported deaths of members of our active workforce as a result of work-related illness in the reporting year (see table T57 "Occupational health and safety metrics").

Our ESHQ software, ESTER, provides us with various ways to evaluate incidents. As in the previous year, most injuries in 2025 related to hands and fingers.

[1] Total recordable injuries encompasses: all fatalities, lost time injuries, cases restricted for work, cases of substitute work due to injury as well as medical treatment cases that go beyond first aid, or the loss of consciousness or a significant injury or illness diagnosed by a physician or other accredited healthcare professional.

Lost time injury rate involving non-employees[a] C56

Number of work-related accidents involving non-Evonik employees resulting in days lost per 200,000 working hours.

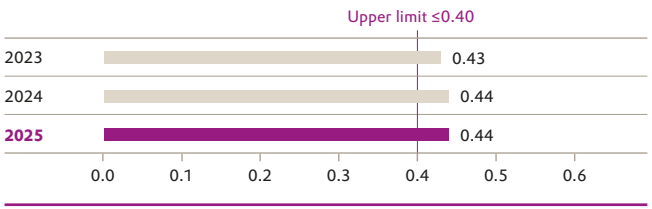


[a] Calculation based on assumptions and estimates.

The chart C56 "Lost time injury rate involving non-employees" shows that the LTI-R for contractors' employees was 0.33 accidents per 200,000 working hours, which was lower than in the previous year (0.80). There were 25 accidents compared with 58 a year earlier. The decline in the LTI-R is due to the heightened awareness of contractors' management. Most of the accidents were caused by workers tripping, slipping, falling, or coming into contact with machinery.

Process safety incident rate[a] C57

Number of incidents per 200,000 working hours



[a] In accordance with Cefic 2016.

The chart C57 "Process safety incident rate" shows that our PSI-R in the reporting period was 0.44, meaning that we did not meet our target of remaining below the upper limit of 0.40. As in previous years, most incidents related to the release of substances.

ESRS E2-4

Emissions into the air and water[a, b] T58

in metric tons	2024	2025
Emissions into the air[c]		
Nitrogen oxides (NO_x/NO_2)	1,334	1,023
Sulfur oxides (SO_x/SO_2)	776	705
Non-methane volatile organic compounds (NMVOCs)	126	108
Ammonia (NH_3)	112	111
Particulate matter (PM_{10})	120	114
Chlorine and inorganic compounds (as HCl)	13.9	12.4
Hydrogen cyanide (HCN)	0.51	0.46
Nickel and compounds (as Ni)	0.13	0.13
Emissions into the water		
Chlorides (as total Cl)	31,488	29,583
Total organic carbon (TOC, as total C or COD/3)	2,472	2,477
Total nitrogen	321	344
Total phosphorus	65	59
Fluorides (as total F)	7.2	5.7
Cyanides (as total CN)	3.27	2.61
Zinc and compounds (as Zn)	0.70	0.70
Nickel and compounds (as Ni)	0.38	0.35
Copper and compounds (as Cu)	0.23	0.24
Lead and compounds (as Pb)	0.14	0.14
Chromium and compounds (as Cr)	0.09	0.09
Mercury and compounds (as Hg)	0.01	0.01

[a] Only part of the data for 2025 calculated because official reports were not yet available on the editorial deadline of this sustainability report.
[b] Data for 2024 updated based on the annual emissions report (became available only after publication of the 2024 report).
[c] Excluding greenhouse gases.

The table T58 "Emissions into the air and water" shows the annual emissions of those pollutants in quantities that exceed the thresholds defined in Annex II of the E-PRTR Regulation (Regulation (EC) 166/2006). Compared with the previous year, arsenic and its compounds and toluene are no longer listed because the final analyses now available showed that the actual loads were below the thresholds; the prior-year estimates were above the thresholds.

In 2024 and 2025, the main emissions into the air (excluding CO_2) were those from nitrogen oxide and sulfur oxide. Nitrogen oxide emissions decreased by around 311 metric tons per year (around 23 percent) and sulfur oxide emissions by around 70 metric tons per year (around 9 percent) due to lower production volumes and efficiency improvements. A large part of this reduction was attributable to the decommissioning of the coal-fired block of power plant 1 in Marl at the end of March 2024. Reported emissions into the water also included some third-party polluting loads. Most of the chromium, mercury, and lead loads entered our wastewater via the accompanying substances of raw materials. Evonik's soil emissions are negligible and remained below the thresholds defined by the E-PRTR Regulation. ESRS E2-4

The measurement of emissions into the air and water involves a degree of uncertainty. As a general rule, the measurement methods used are coordinated with local authorities; these vary depending on emission type and location. These methods include continuous measurements, random measurements, and the use of emission factors, all of which involve a degree of uncertainty. Some of the factors and measurements may also originate from earlier years if there have been no material modifications in the meantime. Hence, we indicate that these data are estimated. The emission data are captured on the basis of site-specific measurement plans developed in accordance with the applicable statutory and regulatory requirements. The data are recorded annually in ESTER. ESRS E2-4

Occupational illness

The main causes of occupational illness at Evonik that are unrelated to the pandemic remain exposure to asbestos and noise. Exposure to asbestos relates to the period prior to 1993, the year Germany banned the production and use of asbestos. Our occupational safety actions endeavor to minimize the risks of contracting an occupational illness. In light of this, the risk for our employees as well as contractors' employees working under Evonik's direct supervision is very low.

Evonik regularly reports on occupational illnesses. The metric used for this is the occupational disease rate (ODR), which is defined as the number of newly recognized cases of occupational illnesses per 1 million working hours. The calculation includes all cases recognized in the reporting period, including latent illnesses, which are illnesses where the causes lie well in the past. This calculation does not include contractors' employees, as we do not have access to such data for reasons of data protection regulations.

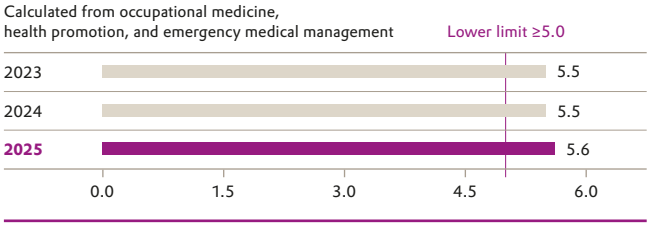
In 2024[1], there were 38 cases of newly recognized work-related illnesses, giving a total ODR of 0.59 for the Evonik Group (2023: 0.59).

Health protection and promotion

The occupational health performance index shows the extent to which internal requirements have been implemented and targets achieved. It lets us measure progress in the area of occupational health and initiate selective improvements. The index is calculated annually. In the reporting period, it covered 115 sites with 95 percent of Evonik employees, which is the same as in the previous year.

The chart **C58** "Occupational health performance index" shows that we have defined a target of ≥ 5.0; the maximum value is 6.0. In 2025, the index was 5.6 and thus slightly higher than the previous year.

Occupational health performance index **C58**



Starting in 2025, we disclose an extended health ratio covering Germany[2], Belgium, China, and the USA. This was 95.7 percent.

[1] The figure for newly recognized cases of occupational illnesses is provided by the employers' liability insurance association and is not published until the spring of the following year, which is after the editorial deadline. The ODR for 2025 is expected to be available on our website in spring 2026.

[2] Until 2024, we disclosed the health ratio for Germany only; it was 94.7 percent in 2025 (2024: 94.3 percent).

12.

GOVERNANCE INFORMATION

We are convinced that reliable and ethical management of the company paves the way for long-term business success, fair competition, and acceptance by society.

Material topics:

- Portfolio transformation

- Mitigating climate change
- Green energy
- Water management
- Biodiversity
- Circular economy
- Product stewardship

- Attractiveness as an employer/ employee satisfaction
- Diversity and equal opportunity
- Occupational health and safety

- **Responsible corporate governance/ human rights**
- **Responsibility within the supply chain**
- **Cybersecurity**

94%
Training rate human rights

86%
Raw materials suppliers covered by TfS assessments

98%
Training rate cybersecurity

Key messages at a glance: Governance information

- **Cybersecurity integrated into the House of Compliance**
- **Continuation of face-to-face human rights training**
- **In-depth analysis and risk prevention in value chains associated with human rights risk**

12.1 Responsible corporate governance/ human rights

Strategy and management

ESRS S1-1

Besides complying with the law and respecting human rights, the principles of business ethics involve respecting internal regulations and binding voluntary commitments. We strive to prevent **compliance violations and breaches of human rights at Evonik as well as breaches of human rights in our supply chain,** putting an end to any that do occur. At the same time, we aim to ensure that human rights standards comparable to our own are observed within our supply chain. Where this is not the case, we work with our suppliers to establish such standards and remedy violations. This is why we regard fulfilling statutory regulations—for instance, on protecting personal data, ensuring fair competition, fighting corruption and money laundering, and respecting human rights—as a minimum requirement. Moreover, we are committed to observing internationally recognized standards as well as our own more far-reaching guidelines and principles of conduct, as presented in the chart **C59** "Voluntary commitments and international corporate social and ethical standards". The cornerstone of responsible corporate governance at Evonik is our code of conduct[1], together with our policy statement on human rights, our ESHQE policy (see chapter 10. Environmental information **p. 109 ff.**), and our code of conduct for suppliers. ESRS 2 SBM-3, ESRS S1-2

In its policy statement on human rights, Evonik undertakes to comply with internationally recognized human rights standards in its business operations and to foster respect for human rights within its supply chains. This policy statement, which applies to all direct and indirect employees of the Evonik Group, is based on the Universal Declaration of Human Rights adopted by the United Nations, the Declaration on Fundamental Principles and Rights at Work of the International Labour Organization (ILO), the Ten Principles of the UN Global Compact, and the OECD Guidelines for Multinational Enterprises. The topics covered include the right to fair treatment, protection against discrimination, and the prohibition of forced labor, human trafficking, and child labor. ESRS S1.SBM-3, ESRS S2-1

In implementing its human rights due diligence obligations, Evonik acts on the basis of the United Nations Guiding Principles on Business and Human Rights, focusing specifically on the rights of those who are (potentially) affected. When it comes to its own business operations and supply chains, Evonik gives particular consideration to the rights of groups and sections of the population who may be vulnerable and possibly at greater risk. The policy statement is backed by a comprehensive compliance management system (CMS; see chart **C61** "Compliance management system" **p. 164**) for human rights, the rollout and refinement of which are the responsibility of the group human rights officer. Ultimate responsibility for compliance with the policy statement rests with Evonik's executive board. The chief compliance officer works to ensure that the CMS is appropriate and effective. The executive board obtains regular reports—at least once a year—on the work of Evonik's human rights officer and the structure of the CMS. Publicly accessible on the Evonik website, the policy statement is communicated to the company's own employees via internal communication channels and relevant training.

Voluntary commitments and international corporate social and ethical standards C59

Internal	External
Policy statement on human rights	Responsible Care®
Code of conduct for Evonik employees	ILO—International Labour Standards
Code of conduct for suppliers	OECD Guidelines for Multinational Enterprises

[1] The code of conduct and the policy statement on human rights apply to a) all employees of Evonik Industries AG, b) all employees of companies where Evonik Industries AG directly or indirectly holds more than 50 percent of the shares or is able to exert a controlling influence in any other way, and c) the executive board of Evonik Industries AG and all managing bodies of the companies referred to in b). At companies where Evonik holds a stake but does not exert a controlling influence, we work toward establishing comparable standards.

Our code of conduct, available in 28 languages, sets out Evonik's most important principles and standards, with which all employees must be conversant. These include the following requirements in respect of human rights, discrimination, and fighting corruption.

Human rights

Notwithstanding the equivalence of all human rights, the following are of particular significance to Evonik:

- The right to equal opportunity and the right to non-discrimination
- The avoidance of all forms of child and forced labor
- The right to freedom of association and the right to collective bargaining
- Fair payment
- Compliance with applicable statutory regulations and ILO conventions on working time

Discrimination

No employee, any other person working for Evonik, job applicant, or business partner shall be treated unfairly, privileged, disadvantaged, or excluded on the basis of ethnic origin, skin color, gender, religion or world view, physical constitution, appearance, age, sexual identity, or any other characteristic protected by law.

Fighting corruption

Evonik is committed to fair competition to the benefit of its customers, shareholders, and other stakeholders. Moreover, Evonik respects the independence of public officials. That is why Evonik prohibits all forms of corruption, including so-called facilitation payments. ESRS G1-3

The code of conduct was adopted by the executive board of Evonik Industries AG. Valid throughout the Evonik Group, it is an integral part of the employment contract between each individual employee and Evonik. Evonik has defined responsibility for the topics included in the code of conduct, along with key contacts. Violation of the code of conduct can damage Evonik's reputation and result in substantial financial loss. In light of this, violations can have far-reaching consequences for the employee involved. We have zero tolerance for violations of our code of conduct. ESRS G1-1

As the basis for successful collaboration, we expect our suppliers and other business partners to comply with these standards and implement suitable processes to ensure respect for human rights. Evonik has issued a dedicated code of conduct for suppliers, which sets out binding requirements (see chapter 12.2 Responsibility within the supply chain p. 173 ff.). ESRS S2-1

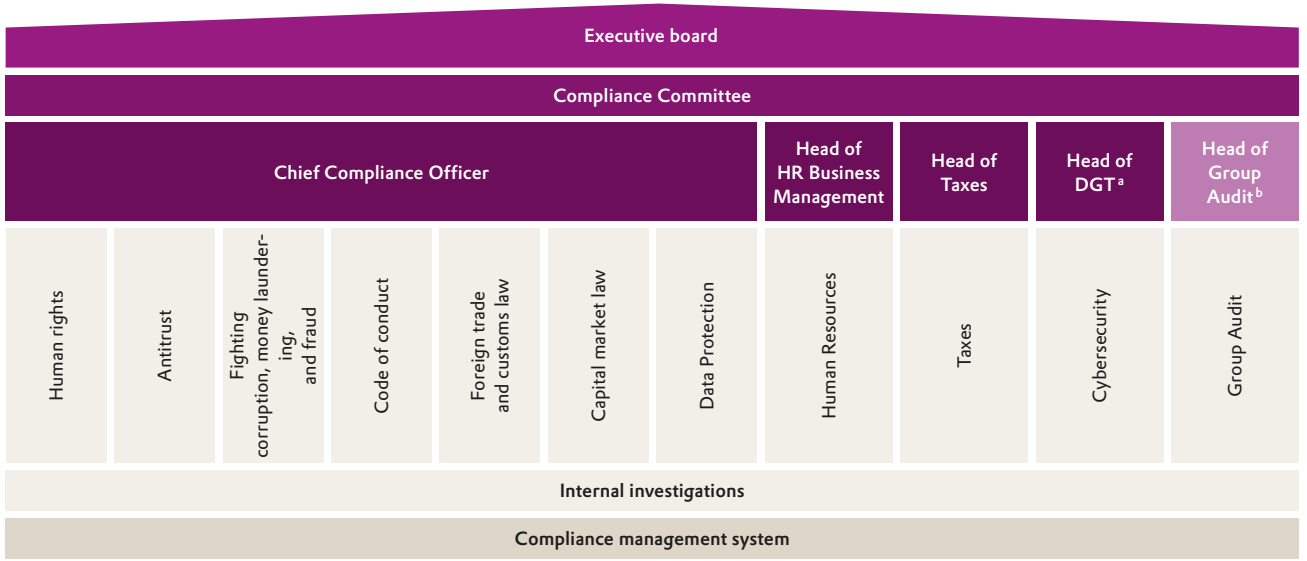
As a signatory to the chemical industry's Responsible Care® Global Charter, we have an obligation to go on improving our performance in health protection, environmental protection, product stewardship, safety, and engagement with our stakeholders.

Our compliance management systems

ESRS G1-1

We implement our internal guidelines by means of comprehensive management systems. The chart C60 "House of Compliance" depicts the compliance areas of specific relevance to Evonik. Each organizational unit takes account of the relevant rules for its compliance-related topic as well as the voluntary commitments entered into by Evonik, and issues internal regulations. Minimum

House of Compliance C60



a DGT: Digital Governance & Transformation. | b Advisory role.

group-wide standards have been defined for the compliance management systems (CMS) with regard to the topics covered by the House of Compliance, and each organizational unit ensures that they are implemented. Responsibility for this rests with the executive board, which defines the key elements of the CMS and monitors their implementation. The supervisory board's audit committee oversees the effectiveness of the system. The process of forming a consensus, sharing experience, and coordinating compliance activities takes place in the compliance committee. It comprises the heads of the respective organizational units, who have independent responsibility for their areas, and the head of Group Audit. Group Audit performs independent audits to support the executive board and subordinate management levels in the performance of their supervisory duties and ongoing improvement of business processes. A key focus here is on auditing the internal control system and the risk management system.

ESRS G1.GOV-1

Compliance management system C61

Responsibility for the environment, safety, health, and quality is bundled in a corporate function with the same name (see chapter 10. Environmental information p. 109 ff.).

Requirements of the compliance management system

The executive board sets the minimum standards for a CMS. Its main aim is to avoid—or at least minimize—compliance violations and the associated risks.[1] Compliance violations are to be identified, halted, and—depending on their severity—sanctioned. The heads of the compliance units work to ensure that the CMS is appropriate and effective for the respective compliance issues.

Principle of prevention

ESRS G1-3

Tools used to avoid potential compliance risks relating to the topics bundled in the House of Compliance include risk analyses, training, raising awareness, and providing advice. In this context, we take account of our business activities group-wide in all regions and at all locations.

To identify potential risks as early as possible, each organizational unit is required to perform regular risk analyses. Based on the results of its risk analysis, each organizational unit issues binding standards and processes for the preventive actions to be taken with regard to business activities where there are specific compliance risks. The topics forming the focus of the risk analysis and the action taken may vary over a given period of observation. Substantial changes in any given risk situation are examined on a case-by-case basis. As soon as a topic is examined, the material risks are reported to the management and governance bodies at the company concerned, depending on their type and extent. A regular risk analysis is undertaken in the compliance areas of

[1] Evonik applies the standards developed in accordance with IDW PS 980.

fighting corruption, antitrust law, anti-money laundering, and human rights. The following risk analyses have been performed in recent years:

- Fighting corruption (2015 to 2017)
- Anti-money laundering (2017 to 2019)
- Fighting corruption and anti-money laundering, with a specific focus on procurement (2018 to 2020)
- Human rights (2022, 2023, 2024, and 2025)[1]
- Antitrust law (2023, 2024, and 2025)[1]

Taking the mitigating actions into account, these risk analyses did not reveal any significant compliance risks.[2]

Group-wide training concepts are available for all the topics bundled in the House of Compliance. These are continuously fine-tuned (see section "Implementation of a unified, group-wide training concept" p. 167 f.).

Each organizational unit is responsible for making employees aware of the importance and scope of the rules for each compliance area. That includes advising and assisting them in matters relating to a particular issue. This fosters early identification and evaluation of risks. In the training sessions, we provide information on where to seek advice.

Principle of detection

All employees are required to report possible or actual violations of the code of conduct to the competent department or compliance officer without delay, regardless of whether they relate to them personally or to their colleagues. To detect possible non-compliance, Evonik has established several channels that employees, personnel from staffing agencies working at Evonik, and external stakeholders can use (see chart **C64** "Evonik's whistleblower system" p. 170).

Principle of response

We initiate commensurate actions to end violations and minimize the risk. Depending on the severity of the case, the actions taken with regard to employees range from warnings or reprimands to termination of employment and claims for compensation. Further action is taken where necessary to raise awareness—for example, through training. Sanctions against business partners can include termination of the business relationship and exclusion from future business.

Our compliance reporting

ESRS G1-1, ESRS G1-3

Our annual compliance report essentially provides information on the compliance organization, issues specific to the CMS, as well as the internal investigations conducted during the year. The compliance report is prepared for the executive board, segment heads, and the management board of Evonik Operations GmbH. It is also made available to the supervisory board's audit committee. Furthermore, the audit committee and executive board are informed of relevant risks and developments—insofar as is deemed necessary in individual cases—both during the year and on an ad-hoc basis in urgent cases. This applies to all material risks and violations of regulations that are of overriding significance for the Evonik Group.

We have additionally introduced half-yearly reporting on training, key activities, and risks. This is prepared for the segment heads, the management board of Evonik Operations GmbH, and the management teams of the regions. Where appropriate, this target group also receives ad-hoc notification of any material risks and breaches of regulations. Furthermore, we communicate relevant risks and issues to other line managers.

We provide information on our activities to protect human rights[3] in our financial and sustainability report as well as on our website. Our annual statements on the UK Modern Slavery Act, the Canada Fighting Against Forced Labour and Child Labour in Supply Chains Act, and the California Transparency in Supply Chains Act are also published on our website.[3] This information contains details notably of the actions we take to prevent modern slavery. ESRS S1-4, ESRS S2-4

Continuous improvement

Every organizational unit in the House of Compliance must regularly[4] review the appropriateness and effectiveness of its CMS. In addition, regular reviews in this regard are performed by Group Audit.

[1] Annual risk analysis with varying focus (rolling four-year system).
[2] Compliance risks which, after the implementation of suitable mitigating actions, continue to be significant in terms of their likelihood of occurrence, severity, and scope and may potentially have a severe impact on Evonik.
[3] **https://www.evonik.com/en/company/governance-compliance/human-rights.html**
[4] The frequency depends on the actions we use to review the appropriateness and effectiveness

Targets

- Regular risk analyses by year-end 2025[1] and year-end 2026[2]
- Achievement of a group-wide training rate of at least 80 percent for each compliance area[3]

We use self-assessments, audits, the monitoring of metrics, feedback from customers and suppliers, risk assessments, training, and document reviews in pursuing our goal of preventing compliance and human rights violations at Evonik as well as breaches of human rights in our supply chain—and putting an end to any that do occur.

To identify potential risks as early as possible, each organizational unit is required to perform regular risk analyses (see sections "Principle of prevention" p. 164 and "Human rights compliance risk analysis" p. 166). In the reporting period, we performed analyses in respect of human rights and antitrust law and extended the timeframe for fighting corruption and anti-money laundering until the end of 2026.

As a preventive action, mandatory training is a key component of an effective and appropriate CMS. As of December 31 in each reporting period, we aim to achieve a training rate of at least 80 percent for each compliance area. Data protection was included for the first time in the reporting period. The training rate is defined as the number of training candidates (Evonik employees) with a valid certificate relative to the total number of training candidates (Evonik employees). Face-to-face training and e-learning are considered in calculating the training rate.

Actions

Adoption of policies

ESRS G1-1, ESRS G1-3

National and international anti-corruption and anti-money laundering regulations are of primary relevance in respect of the compliance areas of fighting corruption, anti-money laundering, fraud/embezzlement, and code of conduct. The organizational unit responsible has completed or initiated the internal implementation of group-wide standards in respect of the aforementioned compliance areas. These standards are aligned with the requirements of the United Nations Convention against Corruption. The organization of data protection and rules on reliable processing of personal data (including customer data) are set out in the compliance policy and the group-wide data protection policy. Our data protection management supports compliance with the regulations and assists the organizational units in implementing them. It also monitors the correct use of data processing tasks. Data protection incidents are dealt with in accordance with the statutory and in-house documentation, information, and reporting obligations.

Human rights compliance risk analysis

ESRS S1.SBM-3

An annual group-wide risk analysis examines human rights and environment-related risks in our own business operations as well as in the operations of our direct and indirect suppliers (see chapter 12.2 Responsibility within the supply chain p. 173 ff.). We examine risks from the perspective of (potentially) affected persons and assess these based on the severity of potential breaches of human rights and the likelihood of their occurrence. We give particular consideration to the rights of groups and sections of the population that may be vulnerable and possibly at greater risk—for example, young people, itinerant workers, and individuals who perform low-skilled and/or low-wage activities.

Each year, we pinpoint possible changes to the risk situation caused by external and in-house circumstances such as political trends or structural changes at Evonik. As of the reporting date, we also review the progress of prevention measures that have already been implemented and their impact on the relevant risks as well as the complaints, violations, and associated remedies. We additionally review the effectiveness of our actions using a key issue analysis (rolling four-year system). In this connection, we seek dialogue particularly with those people (potentially) affected within the group and at suppliers. In the case of new and altered risks, we define actions and corresponding effectiveness controls, which we document in an IT tool.

Wherever we identify potential or actual breaches of human rights in our activities or business relationships, we take commensurate actions for their prevention, mitigation, or remediation. In 2025, we identified no significant risks in respect of child or forced labor in our own business operations, either within or outside Germany. Likewise, we found no material impacts on our own workforce as a result of implementing our climate targets.

[1] With regard to human rights, antitrust law, and a concept for fighting corruption and anti-money laundering.
[2] With regard to human rights, fighting corruption, and anti-money laundering.
[3] Antitrust law, fighting corruption and anti-money laundering, human rights, code of conduct, and data protection.

Implementation of a unified, group-wide training concept

ESRS G1-3

Evonik has implemented a group-wide, risk-based training concept for the compliance areas of antitrust law, anti-money laundering, fighting corruption, code of conduct, and human rights. The data protection training concept had already been developed but, due to the planned introduction of and migration to a new learning management system, was not yet implemented. Participation in training is mandatory. ESRS S1-1

On the basis of an employee's position or function recorded in the HR system, they are assigned one of three risk categories for each compliance area according to defined risk criteria. For example, mandatory participation in anti-corruption training is decided on the basis of whether an employee has contact with external third parties (business partners or authorities) or the organizational level to which an employee is assigned. The risk category determines the frequency and type of training. This is shown in the table **T60** "Unified, group-wide training concept". Training content is decided on the basis of whether training is initial or advanced and which risk category it serves. ESRS G1-1

Training courses are designed to ensure the best possible transfer of knowledge to the target group. For example, in our training on fighting corruption, we discuss typical risk situations in day-to-day business, correct conduct, points of contact, and our whistleblower system. E-learning modules incorporate a final test that must be completed to obtain a participation certificate.

The chief compliance officer reports to the executive board every quarter and to the audit committee of the supervisory board once a year on the present status of compliance, including on fighting corruption (see section "Our compliance reporting" p. 165). No additional training is planned for the members of the supervisory board. Executive board training takes place every two years and covers rotating compliance areas (including fighting corruption).

Any employees who hold a mandate at a subsidiary of the Evonik Group are assigned anti-corruption training in line with the training concept. This training is included in the table **T60** "Compliance training and training rate in 2025" p. 171.

No anti-corruption training is envisioned for third parties who hold mandates at a subsidiary of the Evonik Group.

The chart **C62** "Risk groups and criteria" p. 168 describes the criteria used to allocate our employees to the relevant risk groups.

ESRS G1-3

Unified, group-wide training concept T59

Area	Description
Areas covered	Human rights
	Antitrust law
	Fighting corruption
	Code of conduct
	Anti-money laundering
	Data protection[d]
Selection of target group	Job function and qualifications
	Uniform risk criteria
	Risk level[a]: none—low—high
	Differentiation between compliance areas
Frequency[b] and type	Low risk: approx. every three years[c] → mandatory e-learning modules
	High risk: approx. every two years → mandatory face-to-face training and e-learning modules (alternating)

[a] An additional risk level covering those at risk of being affected has been introduced for human rights compliance. This reflects the fact that any employee's human rights could be affected.
[b] Training can be held more frequently wherever necessary, for example, if there are changes in the legal framework or statutory requirements.
[c] Reduction in frequency after the third training measure.
[d] The data protection training concept presented here had already been developed due to the planned introduction of and migration to a new learning management system, but was not yet implemented. This is scheduled to take place in 2026. The figures shown in the table **T60** "Compliance training and training rate" p. 171 are based on the training concept that is still valid at present.

Risk groups and criteria

C62

		Training candidates are all active employees with a company ID, Evonik email address[a], and job title …			
	Risk level ▶	**Risk of being affected** (voluntary training)	**No risk** (no mandatory training)	**Low risk** (mandatory training)	**High risk** (mandatory training)
Compliance topics ▶	**General risk criteria**				• Appointed representatives (e.g., director) of the Evonik Group • Country manager for a region in the Evonik Group
	Human rights (HU)	• The human rights of any employee may potentially be breached, known as impact risks. • Voluntary e-learning offered.	• *Risk level is not applicable for this compliance topic.*		• Employees who themselves can breach human rights or identify or prevent a breach of human rights.
	Data protection (DP)	• *Risk level is not applicable for these compliance topics.*	• *In principle: Risk group is not applicable for this compliance topic.* • *Exceptions are strictly limited and require the prior approval of the responsible organizational unit.*	• *As a rule, all employees must receive training on data protection and the code of conduct.* • *Exceptions are strictly limited and require the prior approval of the responsible organizational unit.*	• Employees who handle particularly sensitive personal data.
	Code of conduct (CoC)				• Employees with contact to external third parties (business partners, authorities). • Employees with involvement with other topics relevant to corruption or money laundering or • Employees with a certain qualification level (≥ 7).
	Fighting corruption (FC)		• *Applicable only if the risk criteria for low or high risk do not apply.*	• With potential or little contact to external third parties (business partners, authorities) or involvement with other topics relevant to corruption and • with potential or little involvement with topics relevant to money laundering.	
	Anti-money laundering (AML)			• With involvement with topics relevant to money laundering (especially customer service, payment terms, and payment transactions).	• Employees with involvement with topics relevant to money laundering in high-risk countries or businesses.
	Antitrust (AT)			• With little contact to customers or competitors in connection with customer service activities.	• Employees with contact to customers and actual or potential competitors. • Employees with involvement with other sensitive antitrust-related topics.

[a] Currently being reviewed: Reachability of employees (1) without an Evonik email address and (2) with an Evonik email address, but without access to hardware devices.

Business partner assessments at Evonik

ESRS G1-2

Evonik's various organizational units perform different aspects of the business partner assessments, as shown in the chart **C63** "Business partner assessments at Evonik." The members of the permanent project group are Group Compliance (Antitrust, Compliance, Foreign Trade, Human Rights, Data Protection), Procurement, and Group Security. The process to validate the integrity of business partners is supported by a proprietary IT solution, which facilitates the commissioning of audits, the evaluation of the findings, the preparation and monitoring of actions as well as interdisciplinary communication and documentation.

Compliance rules for business partners

ESRS G1-2

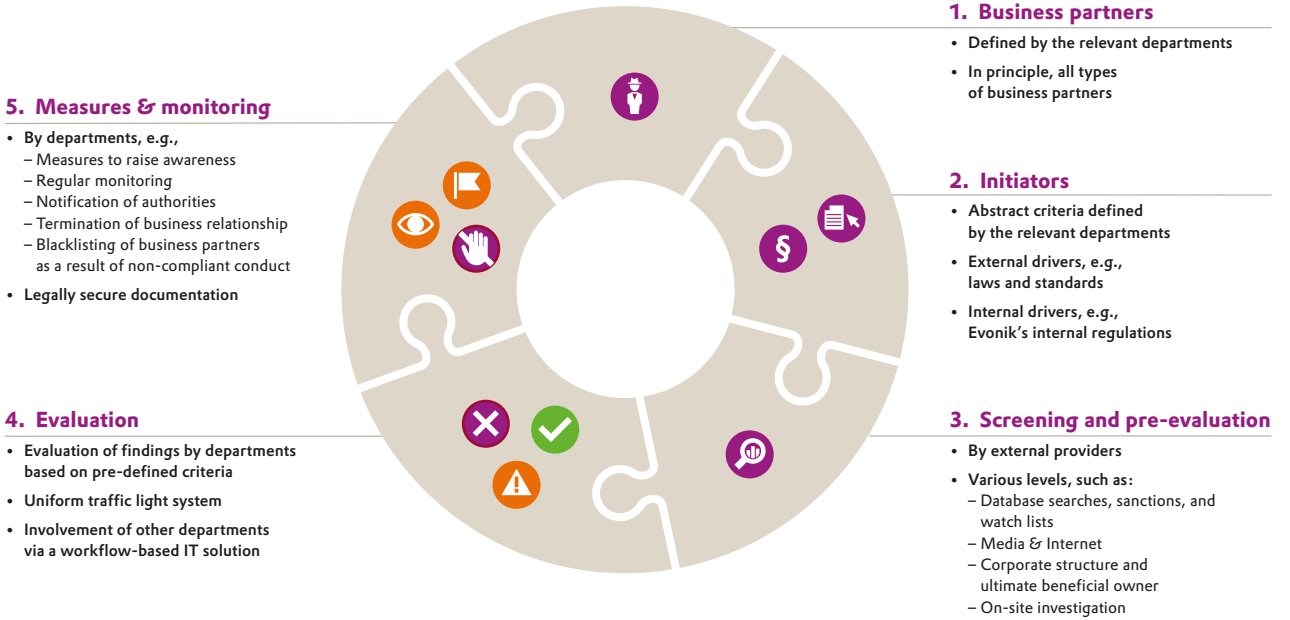
Evonik has issued a special code of conduct for suppliers which sets out binding requirements (see chapter 12.2 Responsibility within the supply chain **p. 173 ff.**). Intermediaries, above all sales intermediaries, are subject to a compliance check prior to establishing the business relationship and at regular intervals thereafter. They also have to sign a compliance declaration. Risk-based compliance checks (due diligence) and any necessary actions are likewise applied to business partners involved in acquisitions, joint ventures, corporate venture projects, and major investment projects. These are based on uniform rules for the Evonik Group.

Evonik's whistleblower system

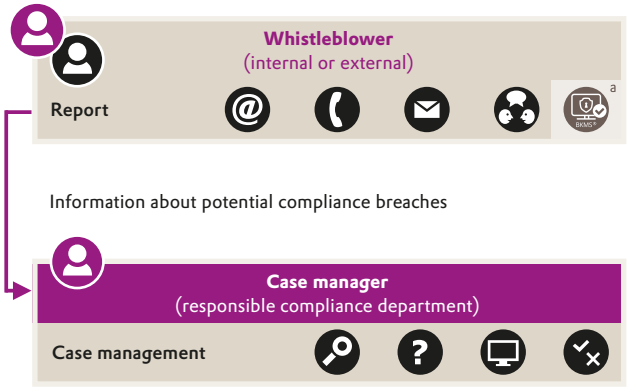
ESRS S1-1, ESRS S1-3, ESRS S2-3

As shown in the chart **C64** "Evonik's whistleblower system" **p. 170**, Evonik has set up various channels for reporting potential and actual compliance violations. An electronic whistleblower system operated by an independent external provider whose servers are based exclusively in Germany can be accessed with a few clicks via the intranet and Evonik's website. In keeping with Evonik's global presence, this system is available in over 20 languages. It can be used by Evonik employees, agency staff working for Evonik, business partners—for example, suppliers, service providers, customers, and their employees—as well as other external stakeholders such as local residents in the vicinity of our sites and non-governmental organizations to report actual or potential non-compliance to Evonik. The system is certified as conforming with European data protection legislation. Technical security actions mean that neither Evonik nor the provider can draw conclusions about the identity of the whistleblower if that individual prefers to submit their report anonymously. In addition, whistleblowers can set up their own mailbox in the system which they can use to communicate continuously, confidentially and, if desired, anonymously with the Evonik case managers. Additionally, Evonik employees and agency staff working for Evonik can contact the internal compliance officers in person or by phone. Employees and external stakeholders can submit reports by email to: **compliance-officer@evonik.com.**

Business partner assessments at Evonik **C63**



Evonik's whistleblower system C64



[a] External whistleblower system. Guarantees anonymity, if desired by whistleblower.

Reports can be filed on all major compliance issues, including cases of suspected human rights breaches, corruption, and bribery. Our employees are made aware of the various reporting channels via communication measures and in our mandatory compliance training.

Specially trained staff at Evonik take up all allegations of possible violations immediately and investigate them internally. Our code of conduct, investigation policy, and rules of procedure for processing complaints in accordance with the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG) state that Evonik does not tolerate any disadvantage to persons within or outside the company who report possible or actual violations in good faith or who cooperate in the investigation of such violations. Consequently, the identity of such persons may only be disclosed on a need-to-know basis to those employees who legitimately require this confidential information for internal investigation purposes. Evonik endeavors to ensure comparable protection of external whistleblowers. To this end, we have set out corresponding expectations in our code of conduct for suppliers. ESRS G1-1

Potential conflicts of interest in the conduct of internal investigations as well as deciding on remedial and follow-up actions must be disclosed so that any conflicts can be eliminated to ensure impartiality. Evonik and its investigating employees are obligated and empowered to process all such reports in accordance with the principles of independence, impartiality, due diligence, and confidentiality, without being subject to directions on how to act. They are required to maintain confidentiality. In the interests of a fair process, all relevant circumstances must be taken into account and the principle of proportionality must be observed. ESRS G1-3

As part of the overall process and when examining the individual reports, we consider the findings of our human rights risk analysis and those concerning potential target groups. There are currently no indications of a lack of awareness, lack of trust, or limited effectiveness of the whistleblower system and the related processes. We welcome suggestions and feedback from whistleblowers at all times. ESRS S2-3

Progress in 2025

We made the following material progress in the ongoing fine-tuning of the CMS:

The compliance area of cybersecurity was integrated into the House of Compliance as of October 1, 2025.

In order to improve the training rate, line managers and their next-level management are notified of any failure to participate in the training. Technical modifications were made to the unified training concept due to the introduction of a new learning system and the planned switch in 2026. Creation of the new group-wide data protection organization has been completed. Setup of the new organization was finalized within the Internal Investigations department.

The significance of human rights is underscored by the continuation of group-wide face-to-face training in this area. At the same time, we have implemented actions to promote the whistleblower system. The human rights risk analysis was continued in a rolling system; the concept covers the period up to the end of 2026 but can be flexibly extended at any time. In the reporting period, we focused on identifying groups in our own business operations and in our supply chains that may be vulnerable and possibly at greater risk. We also prepared a more comprehensive dialogue process for 2026. In the course of the risk analysis, we additionally transferred the preventive actions identified to an IT solution which we use to assign the actions to specific individuals for implementation and control and to systematically monitor the implementation status.

Metrics

Training

For the compliance areas of antitrust law, anti-money laundering, fighting corruption, code of conduct, human rights, and data protection, we report a training rate for 2025 (see table T60 "Compliance training and training rate" p. 171). This is defined as the number of training candidates with a valid certificate relative to the total number of training candidates as of each December 31 reporting date. The data refer to both face-to-face training and e-learning modules. ESRS S1-1

ESRS G1-3

Compliance training and training rate[a]

T60

Training rate in %	Anti-money laundering	Antitrust law	Fighting corruption	Code of conduct	Human rights	Data protection
Fiscal year 2025						
Worldwide	**100**	**91**	**96**	**97**	**94**	**98**
Management functions	**100**	**90**	**96**	**97**	**94**	**99**
thereof executives[b]	100	87	98	98	89	99
thereof senior management[c]	100	92	97	97	95	100
thereof other management levels[d]	100	89	96	97	94	99
Non-management functions	**100**	**93**	**95**	**98**	**96**	**97**
Job functions						
Production and technology	100	88	96	98	94	98
Innovation management	–	90	99	99	94	99
Marketing and sales	100	90	95	95	63	99
Administrative functions	100	92	96	96	94	98
Other functions[e]	–	–	–	98	–	99
Fiscal year 2024						
Worldwide	**99**	**90**	**95**	**96**	**84**	**–**
Management functions	**99**	**89**	**95**	**95**	**84**	**–**
thereof executives[b]	100	81	91	91	69	–
thereof senior management[c]	100	91	95	95	85	–
thereof other management levels[d]	99	89	95	96	85	–
Non-management functions	**99**	**92**	**95**	**96**	**81**	**–**
Job functions						
Production and technology	100	93	95	96	81	–
Innovation management	–	89	97	98	90	–
Marketing and sales	100	88	94	94	80	–
Administrative functions	99	91	95	96	84	–
Other functions[e]	–	–	–	96	–	–

[a] The training rate is defined as the number of training candidates with a valid certificate relative to the total number of training candidates as of December 31, 2025. All training included in the system is reported.
[b] Executives = i.e., top management functions in the Evonik Group. | [c] Senior management = i.e., key functions in the segments, regions, service units, and corporate divisions. | [d] Other management levels = further management functions.
[e] Other functions = apprentices, non-permanent staff.

Metrics on serious breaches of human rights, discrimination, and corruption

We report key metrics on serious breaches of human rights, discrimination, and corruption for the 2025 reporting period (see tables **T61** "Serious breaches of human rights: cases, fines, sanctions, compensation," **T62** "Other human rights cases, complaints, fines, sanctions, compensation," and **T63** "Corruption: rulings and fines").

Actions taken to sanction violations of anti-corruption standards and processes

In 2025, the following actions were taken to sanction violations of anti-corruption standards and processes: dismissal of employees, warnings and reprimands, reassignment, training, awareness measures, and criminal charges. ESRS G1-3, ESRS G1-4

ESRS G1-4, ESRS S1-17

Serious breaches of human rights: cases, fines, sanctions, compensation T61

	2024	2025
Serious breaches of human rights identified in relation to the company's own workforce	–	–
thereof cases of non-compliance with the United Nations Guiding Principles on Business and Human Rights, the ILO Core Labour Standards, or the OECD Guidelines for Multinational Enterprises	–	–
Fines, sanctions, and compensation payments as a result of the cases disclosed above, in € million	–	–

Other human rights cases, complaints, fines, sanctions, compensation T62

	2024	2025
Reported incidents of discrimination	10	11
Complaints submitted via the company's complaints mechanisms for its own employees in the human rights category	2	3
Complaints submitted to the OECD's national contact points for multinational enterprises	–	–
Fines, sanctions, and compensation payments as a result of the incidents and complaints disclosed above, in € million	–	–

Corruption: rulings and fines T63

	2024	2025
Rulings in respect of violations of anti-corruption law	–	–
Fines as a result of violations of anti-corruption law, in € million	–	–

Advocacy

ESRS G1-5

As a dialogue partner, Evonik contributes to the sociopolitical debate and opinion-forming processes at regional, national, European, and international level. Our advocacy activities are aligned with our political mission statement, which states the belief that companies are a part of society and should hence participate in political life. The chemical industry in particular has a major role to play in the sustainable transformation, which is why we leverage our expertise to make a constructive contribution to the political and social debate. We view democracy and strong government as the bedrock of our prosperity and competition. We act responsibly and provide transparent information about the donations we make and the form of our political participation in order to prevent any compliance violations.

Our Strategic Communication function is responsible for political communication activities in Germany and Europe. This ensures that the company's interests are safeguarded in dialogue with industry associations, parliaments, and political parties, as well as governmental and non-governmental organizations. The head of the Strategic Communication function reports regularly to the responsible member of the executive board, who is the chair of the executive board. Political activities outside Europe are the responsibility of the respective region.

Key points of contact are our offices in Berlin and Brussels, where our employees cooperate closely with policymakers and industry associations to provide input for political frameworks. The areas of strategic relevance include industrial policy, environmental policy and regulation, energy, the climate, the circular economy, agriculture, and the bioeconomy.

We have set up extensive monitoring processes regarding issues of strategic importance and ensure transparency by providing information to the German Lobby Register (register number R002081) and European Transparency Register (register number 5958991861-30). We regularly updated the entries in both registers in 2025.

Evonik does not donate to political parties, but did sponsor political events in 2025 with donations in cash and in kind of €98 thousand (2024: €135 thousand). Expenditure on lobbying is documented in the aforementioned lobby and transparency registers and comprises personnel, infrastructure, and representation expenses as well as fees for external consulting services and memberships in industry associations.

In the two years prior to their appointment, the members of the supervisory board and executive board held no comparable positions in a public authority or regulatory body.

Our positions

ESRS G1-5

In 2025, as part of a campaign ahead of the German parliamentary elections, Evonik promoted the strengthening of democracy and encouraged voter participation.

We are advocating for suitable frameworks and a European Industrial Deal as a way of safeguarding the industrial competitiveness of Germany and Europe.

In the area of environmental policy, we are concentrating on the digitalization of permitting processes in order to protect knowledge and defend against cyberattacks. We are advocating for a revision of planning and permitting legislation and are committed to implementing the Industrial Emissions Directive as well as the second European Network and Information Security Directive. We are actively monitoring the possible classification of certain silicones as persistent organic pollutants and the proposal to restrict PFAS.

Evonik supports the objectives of the Green Deal (climate neutrality in the EU and Germany by 2050 and 2045, respectively) and contributes to climate, energy, and industrial policy. The chemical industry needs competitive energy and raw material prices. That is why, in cooperation with industry associations and in dialogue with political decision makers, we are advocating at both German and European level for a cost-reducing framework to expand the use of renewable energies and promote the hydrogen economy as well as for a reform of emissions trading in Europe.

In the area of resource efficiency, we aim to support the transformation to a circular economy with our products and solutions. At the same time, we are advocating for a technology-neutral legal framework that allows a variety of recycling technologies and, especially, the use of the mass balance approach as a method for measuring chemical recycling.

The industry's future is critically dependent on a reliable transportation infrastructure. Together with the VCI, Evonik is advocating for infrastructure improvements, notably regarding construction site management and communications relating to the rail freight network, the accelerated refurbishment of the canal network in western Germany, and sustainable, reliable, and competitive shipping on the Rhine.

12.2 Responsibility within the supply chain

Strategy and management

Evonik has a significant influence on the environment and society through its procurement volume. By working closely with our suppliers, we aim to help prevent **breaches of human rights and environmental violations in the supply chain.** We strive to counter a **lack of transparency and inadequate traceability in the supply chain.** Our procurement organization contributes to mitigating operational and reputational risks for Evonik, ensuring the long-term reliability of supply for the production of Evonik products and securing competitive advantages for our operating businesses by avoiding negative impacts on our direct suppliers' employees as well as employees in our deeper supply chains. The "Actions" section describes our activities to mitigate risks and ensure positive effects for the people in our supply chains and on Evonik, and how we assess their effectiveness. ESRS 2 SBM-3, ESRS S2.SBM-3, ESRS S2-4

Alongside economic requirements, our procurement strategy takes account of criteria such as health, quality, safety, social factors, and environmental protection. Evonik deploys significant resources in implementing its procurement strategy and particularly in identifying, mitigating, and eliminating social and environment-related risks and impacts in the supply chain. These resources include a procurement team dedicated to sustainability, risk, and compliance as well as the procurement and use of

specialized software solutions for risk management and audits, such as EcoVadis. ESRS S2-4

Global procurement is managed from Germany, with the support of regional units in Asia as well as North and South America. In 2025, we sourced raw materials and supplies, technical goods, services, energy, and other operating supplies with a total value of €9.8 billion (2024: €10.5 billion) from around 33,000 suppliers. Local sourcing accounted for about 78 percent of this amount[1], which was slightly above the prior-year level of 76 percent. Raw materials and supplies accounted for 47 percent of the procurement volume; the figure for the previous year was 50 percent. Spending on petrochemical feedstocks was around €3.2 billion (2024: €3.7 billion). This accounted for 68 percent of our raw material base, which was slightly lower than the prior-year figure of 70 percent.

The group procurement policy contains clear-cut specifications for sustainable procurement and dealings with suppliers. It references the Evonik code of conduct for suppliers, which is based on internationally recognized human rights such as the ILO's Core Labor Standards. If a supplier does not satisfy these requirements, Evonik expects that the supplier will work consistently to remedy the defects identified as a precondition for entering into or continuing a business relationship. The chief procurement officer is responsible for implementing the policy. The specifications concerning the selection and examination of suppliers are detailed in the Procurement process documents and thus at a central organizational location.

The code of conduct for suppliers formulates Evonik's expectations of all suppliers and covers the following areas:

- Conduct in the business environment
  - Compliance with laws
  - Fighting corruption; fighting money laundering, payment fraud, and cybercrime; foreign trade and export control; antitrust law; confidentiality and data protection
- Human rights and fair working conditions
  - Prohibition of forced labor, human trafficking, and child labor
  - Fair treatment, protection against discrimination, and equal opportunity
  - Freedom of association and collective bargaining
  - Right to fair remuneration and regular working hours
  - Training and qualification
  - Rights of local communities and Indigenous peoples
  - Protection of human rights when deploying security forces
- Specifications for sourcing raw materials and the procurement of services
- Environment, safety, health, quality, and energy:
  - Health and safety in the workplace
  - Product safety and quality
  - Climate change, environmental protection, and resource efficiency
  - Animal protection

The code of conduct additionally contains specifications for the implementation of our standards by suppliers. They include, for instance, setting up appropriate implementation systems, establishing appropriate corrective actions in the event of violations of the standards, and support to ensure the application of comparable standards by sub-suppliers. Evonik also expects suppliers to set up their own effective complaints procedure so that any individual who is potentially or actually affected can report violations of the code of conduct standards without incurring any disadvantages whatsoever. In addition, employees at supplier companies always have the option of reporting any issues or problems to our externally operated whistleblower system (see chapter 12.1, section "Evonik's whistleblower system" p. 169 f.). We promptly examine all cases so that appropriate action can be taken. ESRS S2-1, ESRS S2-3, ESRS E2-1

We communicate the values and expectations set out in our code of conduct to all suppliers via our general terms and conditions of purchase. In addition, when initiating a business relationship, we use webinars to draw the attention of relevant suppliers to Evonik's requirements, such as participation in sustainability assessments. We are aware that actively involving those people who are (potentially) affected by human rights breaches, such as those who work in the supply chains, is a key component of human rights due diligence processes. Our aspiration going forward is to establish a structured dialogue process with the people who are (potentially) affected, related groups, and their representatives in order to give adequate consideration to their interests in our decision-making as well as when defining and monitoring relevant targets and actions. We rolled out this process in 2025 as part of our human rights and environmental risk analyses and will continue to refine the approach in 2026. ESRS S2-2, ESRS S2-5

[1] For us, local sourcing means deliberate procurement from sources that are geographically close to our production sites.

Harmonizing global standards in the supply chain creates transparency and makes it easier for both suppliers and customers to reliably assess and evaluate sustainability performance and compliance with social standards. The chemical industry set up the Together for Sustainability (TfS) initiative for this purpose in 2011. Evonik is one of the six founding members.

As of July 2025, TfS encompasses 57 international chemical companies and pursues the goal of implementing a global assessment and audit program for the responsible procurement of goods and services. These audits are mainly conducted on site by independent service providers and include aspects such as assessing working conditions. TfS additionally provides webinars and training on sustainability. Furthermore, all suppliers and their employees can access information and training materials free of charge in the TfS Academy, which is an online learning platform. In this way, the initiative does not simply make environmental and social standards in supply chains quantifiable, but also contributes to a targeted improvement.

As a member of the TfS initiative, we similarly subject ourselves to the TfS assessments. In 2025, the EcoVadis rating agency awarded Evonik gold status. This places us among the top 5 percent of the companies evaluated by EcoVadis in both the chemical industry and in other sectors.

Target

- Examination of > 90 percent of significant raw material suppliers by 2030 through TfS assessments

By selecting suppliers carefully, we secure and enhance not only their own sustainability standards but also the quality of the entire value chain. The suppliers of certain critical raw materials are subject to special scrutiny. We define critical raw materials as all raw materials that could potentially pose a supply risk or reputational risk, such as conflict minerals and renewable raw materials. We have put in place specific procurement strategies for these critical raw materials. The processes are mapped in a corresponding management system. Besides monitoring suppliers of critical raw materials, we aim to examine by 2030 over 90 percent of all significant raw material suppliers with an annual recurrent procurement volume of more than €100 thousand from sustainability perspectives through TfS or equivalent assessments.

Our goal is to prevent human rights breaches and environmental violations by our direct and indirect suppliers as far as this is possible. At the same time, we aim to do all we can to create a positive impact for people and the environment within the context of our supply chains. Since our goal is continuous improvement, we have not set any detailed targets. This also applies to risks and opportunities for Evonik itself arising from acting accordingly in respect of our supply chains. ESRS S2-5

Actions

Supplier-based risk assessment

ESRS S2.SBM-3, ESRS S2-4

As part of the annual group-wide human rights compliance risk analysis (see chapter 12.1, section "Human rights compliance risk analysis" p.166), we have identified value chains that we consider to be particularly high risk and treat these as a matter of priority. Generally speaking, the risk assessment covers all employees of our direct suppliers as well as those in Evonik's deeper supply chain worldwide. They include not only the employees of contractors at our sites but also the people who work in logistics and distribution in the downstream value chain. We take special care to identify particularly vulnerable groups in the given context and to focus on them when defining and implementing preventive and corrective actions.

Those of our value chains pinpointed as being particularly high risk are:

- **Metallic and mineral raw materials** due to the very high human rights risks—including child and forced labor—notably at the extraction stage but also in the processing of these materials
- **Renewable raw materials** due to the very high human rights risks—including child and forced labor—especially in the cultivation of certain raw materials
- **Services** due to the high human rights risks to employees, especially those arising in connection with low-skilled and/or low-wage work and with regard to the deployment of subcontractors
- **Logistics** due to the high to very high human rights risks of certain shipping modes such as ocean freight and transportation of goods by road

For these value chains, we implement actions to prevent and mitigate the relevant risks. We will successively include other potential risk areas in our assessments, notably in the deeper supply chain.

Additionally, our risk analysis includes an ongoing process applied solely to our direct suppliers. In the evaluation of suppliers, special attention is paid to our strategic suppliers and suppliers of strategic raw materials. We identify strategic suppliers and raw materials in consultation with the operational units on the basis of their greater significance for Evonik's business performance. These may be key raw materials or single-source situations. We work systematically to extend strategic supplier relationships and to validate new suppliers. To supplement our code of conduct for suppliers, our approach includes self-assessments, audits, and the validation of suppliers through the TfS initiative. We start by determining the abstract human rights and environmental risk relating to the supplier's country and industry with the aid of the EcoVadis IQ risk management tool. In the next step, we identify a specific risk using EcoVadis assessments and other tools such as a more detailed screening of business partners performed by a third-party service provider. We implement preventive measures including improvement plans or training to address these specific risks. Possible actions and their areas of application are defined in internal process documents.

If we identify actual breaches of human rights, for instance, as a result of audits, reports from whistleblowers, or external sources, we immediately engage with the supplier. Based on our discussions, we agree on binding actions to resolve the situation and, wherever necessary, make redress to those affected. Possible actions include improvement plans agreed with the supplier, modification of our own procurement practices, collaboration with relevant partners, and potentially also temporary suspension of the business relationship while corrective measures are ongoing. If any clarification is needed, the responsible procurement employees consult the human rights officer. Further escalation levels are defined in the internal process documents. ESRS S2-3

We draw on recurring EcoVadis assessments and audits to review the effectiveness of preventive and corrective actions relating to suppliers. Evonik reviews the relevant processes and policies on an ad hoc basis.

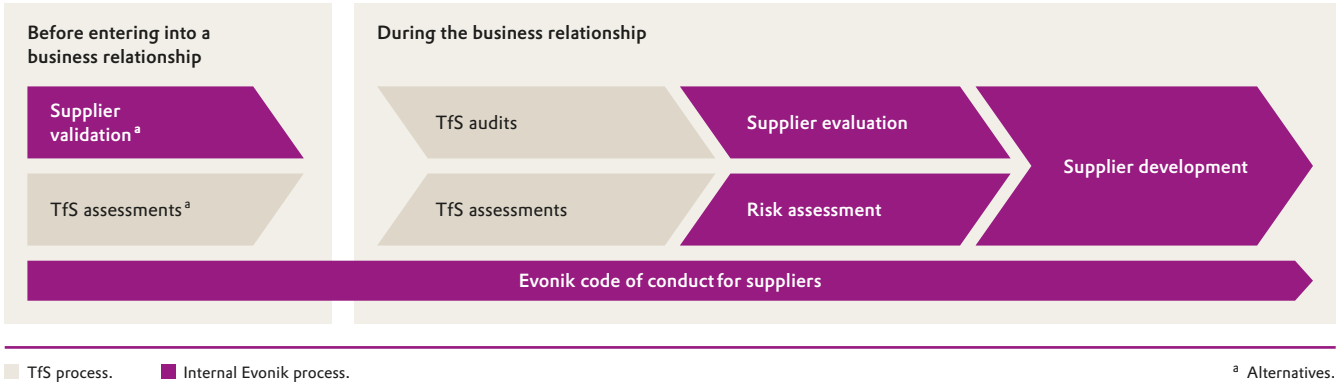
Validation and evaluation of suppliers

ESRS G1-2, ESRS S2-2, ESRS S2-4

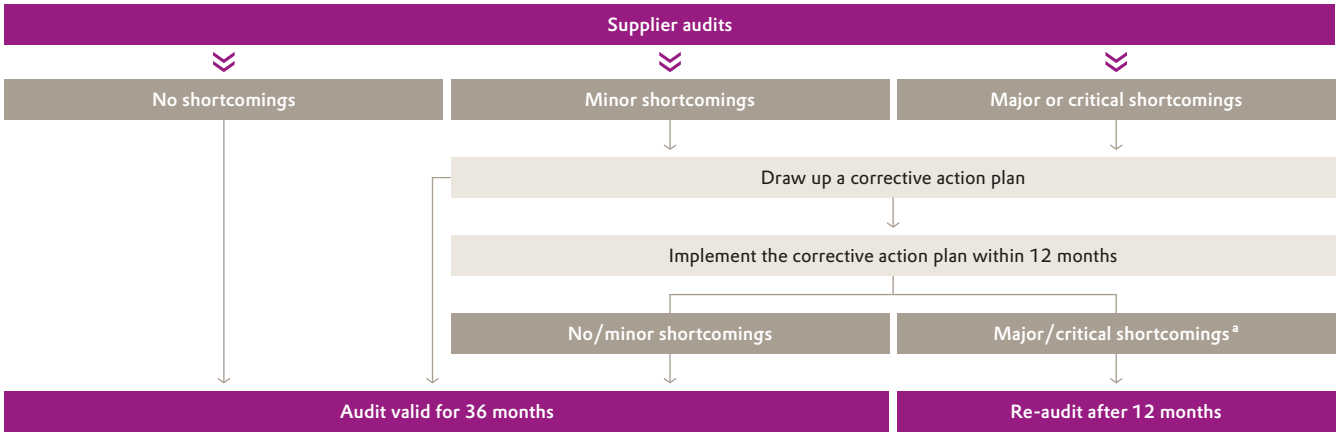
We expect our suppliers to share our principles and honor their responsibility toward their employees, business partners, society, and the environment. As shown in the chart **C65** "Supplier validation and evaluation", we apply a validation process based on the values defined in our code of conduct for suppliers before entering into any new supply relationship. All details are entered online and evaluated using a validation matrix. Successfully completed TfS assessments can similarly be used as evidence of validation.

We apply the same care to evaluating existing supplier relationships. To minimize risks in connection with our management of contractors, we request and evaluate from existing suppliers evidence and self-assessments on compliance with the relevant German legislation (the German Minimum Wage Act, the German Employee Secondment Act, and the German Ordinance on Craftsmen).

Supplier validation and evaluation C65



Audit escalation process C66



[a] If the shortcomings are particularly serious and no improvement can be ascertained, we reserve the right to terminate our collaboration with the supplier.

Supplier audits are conducted using the process shown in the chart C66 "Audit escalation process", which defines a structured approach that includes various escalation steps. Wherever shortcomings are identified, we expect our suppliers to implement corrective action plans within a defined timeframe. These actions are tracked using a software solution. If the shortcomings are particularly serious and no improvement can be ascertained, we reserve the right to terminate our collaboration with the supplier.

Procurement employees receive training on ESG assessments and audits. They also have access to TfS Academy learning resources. Strategic procurement specialists are given additional training in fair business practices and negotiation.

Conflict minerals

ESRS S2.SBM-3

The Dodd-Frank Act requires companies listed on the US stock market to disclose whether or not their products contain potential conflict minerals. These are mineral raw materials from the Democratic Republic of the Congo and its neighboring countries that are frequently used to finance armed conflicts. Moreover, human rights are often violated in the production of conflict minerals. Evonik is not listed on US stock exchanges and hence has no legal obligation to comply with the reporting requirements of the US stock market regulator. Nevertheless, we believe we have a responsibility to check the origin of any such substances we source. Each year, we review all relevant suppliers with regard to conflict minerals to ensure that none are procured. We require new suppliers to provide corresponding evidence of origin as part of the validation process. Mineral raw materials checked include tin, tungsten, tantalum, gold, cobalt, and mica. We continuously evaluate whether other critical raw materials should be included in the review.

Sourcing of palm oil

For many years, Evonik has supported the use of sustainable palm oil in the supply chain. We report on our memberships, initiatives for more sustainable palm oil production (with the related positive impacts for people and the environment), targets, metrics, and progress in chapter 10.5 Circular economy p.130 ff.

Progress in 2025

We implemented further actions to increase transparency and prevent risks in the value chains classified as being at particularly high risk in respect of human rights. These actions included sending questionnaires to relevant suppliers and identifying potential further industry initiatives. In this connection, one particular focus was on the relevant metal and mineral value chains with the aim of identifying potential risks. We also drew the attention of suppliers associated with risk to the available digital training offerings to raise their awareness of the potential risks.

We transferred this and other preventive actions identified in the course of the human rights compliance risk analysis to an IT solution, which we use to assign the actions to specific individuals for implementation and control and to systematically monitor the implementation status.

In addition, we focused on identifying groups in our supply chains that may be vulnerable and possibly at greater risk. We also prepared a more comprehensive dialogue process for 2026.

Metrics

As regards our target of examining by 2030 over 90 percent of all significant raw material suppliers[1] with an annual procurement volume of more than €100 thousand from sustainability perspectives through TfS or equivalent assessments, we had validated around 86 percent of the major raw material suppliers in accordance with applicable criteria as of the end of 2025 (2024: 87 percent).

In 2025, the TfS[2] member companies examined suppliers worldwide using audits and assessments (see table **T64** "Supplier validation and assessment"). Evonik also used this framework to initiate audits and assessments. About 86 percent of our direct and over 74 percent of our indirect procurement volume—slightly less than in the previous year—were covered by TfS assessments.

In addition, 1,429 new suppliers of raw materials, technical goods, and services were validated in 2025. This is equivalent to over 79 percent of new suppliers, compared with around 80 percent in 2024. Taken together with the TfS audits and assessments initiated by Evonik, a total of 1,784 suppliers (2024: 1,568 suppliers) were validated and examined. In this context, we identified no procurement of conflict minerals.

Supplier validation and evaluation **T64**

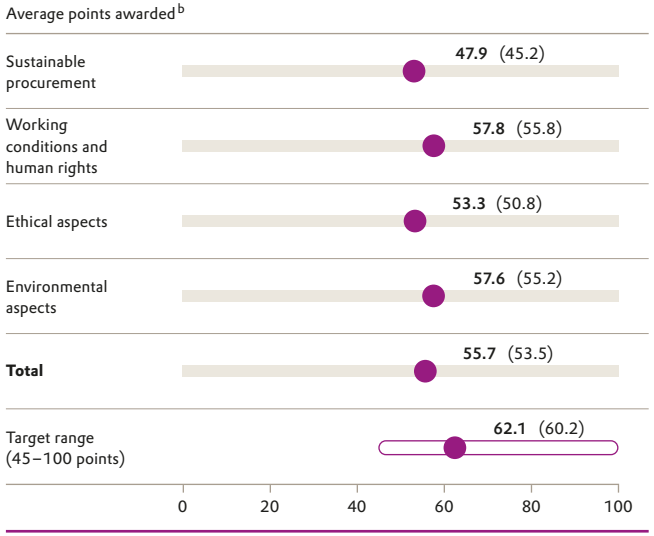
Number	2024	2025
TfS audits	596	605
thereof audits initiated by Evonik	22	19
TfS assessments[a]	1,309	926
thereof assessments initiated by Evonik	92	336
Suppliers validated using TfS audits and assessments	**1,905**	**1,531**
Newly validated suppliers	**1,454**	**1,429**

[a] First assessments: Suppliers that have not previously received an assessment.

The chart **C67** "Sustainability performance of our suppliers" shows their performance in the various evaluation categories used by the EcoVadis rating. Taking all criteria together, around 76 percent of our suppliers are within our target range of 45 to 100 points, scoring an average of 62.1 points. In the previous year, 73 percent were within the target range and scored an average of 60.2 points. The overall average was 55.7 points (2024: 53.5 points).

We focus in particular on the process of following up on the audits and assessments of our direct suppliers conducted by Evonik (see table **T65** "Follow-up process and corrective action" p. 179). In the reporting period, corrective actions were implemented at suppliers where major or critical issues were identified by audits. Assessments also showed that other suppliers had not given adequate attention to sustainability topics, so we initiated corrective actions in these cases as well. We were able to improve suppliers' sustainability performance by way of reaudit after the previous audit or assessment. In particular, TfS supplier audits focused on shortcomings in implementing environmental actions as well as the potential for improving occupational safety. As in the previous year, none of the suppliers evaluated had significant negative impacts on the environment or

Sustainability performance of Evonik suppliers[a] **C67**



[a] Number of suppliers assessed: 4,968 as of Dec. 31, 2024; 5,318 as of Dec. 31, 2025.
[b] Prior-year figures in brackets.

[1] Relative to the expenditure for recurring procurement transactions.
[2] The assessments from EcoVadis SAS (external) and Together for Sustainability AISBL were not covered by the audit performed by KPMG AG Wirtschaftsprüfungsgesellschaft, Berlin.

on social aspects. Also as in 2024, there were no cases of discrimination or restriction of the freedom of association. In addition, we consistently follow up on the risks identified at our indirect suppliers. ESRS S2-1, ESRS S2-4

As in the previous year, no allegations or (potential) violations relating to suppliers were reported via the whistleblower system.

Follow-up process: Suppliers where corrective action was initiated T65

Number	2024	2025
Direct suppliers		
based on audits initiated by Evonik	14	11
based on assessments initiated by Evonik	14	13
Indirect suppliers	4	16
Reports and (potential) violations		
At direct suppliers	52	38
thereof resolved/halted [a]	27	23
At indirect suppliers	15	5
thereof resolved/halted	15	4
Improved suppliers following reaudit		
Direct suppliers	30	171

[a] Open incidents are still being investigated, so are not yet concluded.

A further key metric for us is the training rate for our strategic sourcing managers. In 2024, all sourcing managers were trained in the topics of human rights and risk prevention at suppliers. Training was repeated in 2025 for the sourcing managers responsible for high-risk suppliers.

12.3 Cybersecurity

Strategy and management

For Evonik, cybersecurity is critical to the success of digitalization. Our strategy for improving cybersecurity covers compliance with regulatory requirements, as well as protecting critical business and production processes, office IT systems, and production IT systems (operational technology, OT). Challenges in cyberspace are increasing exponentially: The geopolitical situation is deteriorating, cyber extortionists are steadily professionalizing, the range of malware is expanding, and widely used software products may display critical vulnerabilities. Ransomware attacks can interrupt the availability of IT systems and disrupt business processes. Artificial intelligence is accelerating and increasing the scale of cyberattacks. At the same time, the degree of digitalization of production facilities continues to grow. Cybersecurity regulation is increasing worldwide. To heighten cybersecurity, we are focusing on those risks with adverse impacts on the availability of business and production processes or the integrity of business and process data, the **loss of intellectual property** combined with a **loss of business,** inadequate observance of regulatory and compliance requirements, and insufficient resilience of critical IT and OT systems.
ESRS 2 SBM-3

Evonik has adopted a 360-degree approach to cybersecurity management, which is based on three pillars: people, technology, and processes. As part of this approach, we bring together decision-makers from our specialist cybersecurity units with the relevant people from other organizational units to cooperate in defining strategic targets. The goal is to determine an appropriate level of protection, striking a balance between the value added by cybersecurity, the company's needs, and the costs involved. Maturity assessments and cyber risk analyses help us to prioritize key risk mitigation actions and monitor the effectiveness of the actions taken. We also focus on the risks associated with critical IT/OT service providers, reputational risks such as the **loss of customer data,** and technological risks. In scope are all majority-owned Evonik companies and third-party risk management in the upstream value chain. ESRS 2 SBM-3

The cybersecurity framework to protect our information is based on a binding group functional policy as well as on standards and standard operating procedures for IT and OT. The cybersecurity policies are aligned with the international standards ISO 27001 and IEC 62443. They govern key aspects such as risk management, access control, network security, and incident management, and ensure the secure management of IT and OT assets, network segmentation, and the protection of industrial control systems. All Evonik locations with more than ten IT employees are ISO 27001-certified in line with basic IT protection. We aim to maintain this level of certification. In addition, training and awareness programs promote a robust security culture. This approach is intended to ensure the end-to-end security of the IT and OT environments and compliance with regulatory requirements.

The cybersecurity governance structure is clearly defined. Responsibility for this is assigned to a corporate function that reports to the chief financial officer and is exercised by the chief IT security officer and chief OT security officer. Segments, functions, and regions are supported by centrally consolidated cybersecurity expertise and competencies. This ensures the effectiveness of the

management system. Regular reports are provided to the chief financial officer, risk committee, and audit committee. As of this year, the topic of cybersecurity has been integrated into the House of Compliance.

As part of a cybersecurity control system, we have implemented a large number of internal metrics to help us manage and monitor the effectiveness of our security controls.

Targets

- No critical cybersecurity incidents
- Participation in cyber-awareness training of ≥ 90 percent of IT users with an active user account

The aim is to establish a robust security culture, thereby creating resilience to cyber threats. We have therefore added the avoidance of critical cybersecurity incidents as a new target. An incident is categorized as critical if it has a substantial impact on Evonik's business, service to customers, and/or business-critical systems and infrastructure (cyberattack protection group 4). Such an incident could have a serious impact on the company's reputation or stakeholders' trust.

Actions

Evonik implements technical and organizational actions to identify and defend against cybersecurity risks. We continuously review our operational and strategic security actions to prevent attacks. We enforce implementation of our security actions with the aid of an in-house management system. A network of experts helps us with our defense against cyberattacks. Threats are assessed by the cyber defense team on a quarterly basis. A key element of our IT security organization is the cybersecurity operation center. This is responsible for detecting, responding to, and preventing cyber threats as well as for operational cybersecurity management. We continuously monitor our environment to ensure that we can quickly identify potential incidents and implement effective countermeasures, thus strengthening operational resilience and preventing critical incidents that could have a negative impact on business-critical systems. Via the Evonik Management Platform for OT Security (EMPOS), we constantly adapt the protection level for our networked production facilities and provide central OT security support.

Evonik fosters cybersecurity awareness within its workforce by way of a comprehensive cybersecurity training and awareness program, which encompasses mandatory training, phishing tests, and learning content on social engineering and mobile security.

Evonik is a member of various professional cybersecurity associations and has insurance to cover business interruptions resulting from cyberattacks. Regular penetration tests and security audits are carried out to strengthen cybersecurity. To ensure efficient protection against cyberattacks, we perform a risk-based classification of employees and systems according to their activities and access figures and assign them to our four cyberattack protection groups.

The Cyber Security Resilience Program enhances our resilience to increasingly aggressive cyberattacks. In this context, we also examine digital interfaces to suppliers, customers, and other partners. Our employees' awareness is regularly addressed by posters, training, and interactive events.

In order to assess our risk mitigation ability and resilience, we monitor the effectiveness of our actions and record the number and severity of incidents, reaction times, and participation in training. We aim to adapt our level of protection to the risk level and have our cybersecurity performance evaluated by external rating agencies to establish credibility and transparency.

Our cybersecurity policies are monitored using the three lines of defense model to assess their effectiveness in terms of mitigating risks and leveraging opportunities. Regular audits and risk analyses track the effectiveness of the actions implemented.

Progress in 2025

Our focus in 2025 was on refining our awareness program. To this end, we began rolling out a new awareness platform. We also continued implementing our cybersecurity programs and enlarged the EMPOS team in order to strengthen OT security. Evonik initiated a zero trust pilot project to assess the current security situation and prepare actions to improve users' access security and mitigate the impact of potential incidents. The Cyber Security Resilience Program was completed successfully.

Metrics

There were no critical cybersecurity incidents in the reporting period. We are reporting this metric for the first time. Participation in cybersecurity training was 98 percent (2024: 94 percent). We conducted one phishing test campaign in 2025, down from eleven the previous year. This decrease was due to the roll-out of a new awareness platform started in 2025.

ANNEX

to the sustainability report 2025

ESRS 2 Appendix B

ESRS Index: Disclosure requirements covered T66

ESRS	Disclosure	Use of phase-in provisions	Page number[a]
ESRS 2	**General disclosures**		
BP-1	General basis for preparation of sustainability statements		77, 78
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GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies		100, 105, 106
GOV-3	Integration of sustainability-related performance in incentive schemes		107
GOV-4	Statement on due diligence		108
GOV-5	Risk management and internal controls over sustainability reporting		43, 45, 46, 48, 49, 50, 52, 80
SBM-1	Strategy, business model and value chain		11, 81, 82
SBM-2	Interests and views of stakeholders		89
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model		77, 81, 84, 94, 101, 111, 119, 122, 126, 130 , 135, 144, 151, 154, 155, 162, 173, 179
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities		91, 92, 97
IRO-2	Disclosure requirements covered		94, 182, 185
ESRS E1	**Climate change**		
ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes		107, 112
E1-1	Transition plan for climate change mitigation		103, 110, 111, 112, 113, 114
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model		99, 111, 114, 119
ESRS 2 IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities		98, 99, 114, 123, 128
E1-2	Policies related to climate change mitigation and adaptation		111
E1-3	Actions and resources in relation to climate change policies		82, 103, 112
E1-4	Targets related to climate change mitigation and adaptation		112, 113, 116
E1-5	Energy consumption and mix		121
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions		115, 117, 121
E1-7	GHG removals and GHG mitigation projects financed through carbon credits		111, 112, 114, 115
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E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	x	
ESRS E2	**Pollution**		
ESRS 2 IRO-1	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities		92, 135, 154
E2-1	Policies related to pollution		135, 154, 156, 174
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ESRS E3	**Water and marine resources**		
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ESRS	Disclosure	Use of phase-in provisions	Page number[a]
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E3-3	Targets related to water and marine resources		122
E3-4	Water consumption		125
E3-5	Anticipated financial effects from water and marine resources-related impacts, risks and opportunities	x	
ESRS E4	**Biodiversity and ecosystems**		
E4-1	Transition plan and consideration of biodiversity and ecosystems in strategy and business model		126, 127, 128
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model		111, 122, 126, 127, 128, 130
ESRS 2 IRO-1	Description of the processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities		92, 126, 128, 129
E4-2	Policies related to biodiversity and ecosystems		126, 127, 131, 133
E4-3	Actions and resources related to biodiversity and ecosystems		92, 127
E4-4	Targets related to biodiversity and ecosystems		127
E4-5	Impact metrics related to biodiversity and ecosystems change		128
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ESRS E5	**Resource use and circular economy**		
ESRS 2 IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities		130, 131, 133
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E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	x	
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ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model		144, 151, 154, 155, 162, 166, 179
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S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions		133, 165, 174, 175, 176, 179
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		174
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The table only contains material disclosures; materiality classification based on materiality assessment and ESRS 2 AR 16.
[a] The page number may include more than one page.
[b] Phase-in provisions only partially used.

ESRS Index: Disclosure requirements under other EU legislation

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ESRS	Disclosure	Other Source[a, b, c, d]	Page number[e]
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ESRS 2 GOV-1	Percentage of board members who are independent	c	104
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ESRS 2 SBM-1	Involvement in activities related to fossil fuel activities	a, b, c	82
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ESRS E1-5	Energy consumption and mix	a	121
ESRS E1-5	Energy intensity associated with activities in high climate impact sectors	a	121
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ESRS E1-6	Gross GHG emissions intensity	a, b, c	115
ESRS E1-7	GHG removals and carbon credits	d	115
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ESRS S2-1	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	a, c	172
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ESRS G1-4	Fines for violation of anti-corruption and anti-bribery laws	a, c	172
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The table only contains material disclosures; materiality classification based on materiality assessment and ESRS 2 AR 16.
[a] SFDR reference. | [b] Pillar 3 reference. | [c] Benchmark Regulation reference. | [d] EU Climate Law reference.
[e] The page number may include more than one page.

EU taxonomy tables

Proportion of turnover, CapEx and OpEx from goods or services associated with taxonomy-eligible or taxonomy-aligned economic activities—disclosure covering 2025 (summary KPIs) T68

					Breakdown by environmental objectives of taxonomy-aligned activities										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
KPI	Total	Proportion of taxonomy-eligible activities	Taxonomy-aligned activities	Proportion of taxonomy-aligned activities	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Proportion of enabling activities	Proportion of transitional activities	Not assessed activities considered non-material	Taxonomy-aligned activities in previous financial year (2024)	Proportion of taxonomy-aligned activities in previous financial year (2024)
	in € million	in %	in € million	in %	in %	in %	in %	in %	in %	in %	in %	in %	in %	in € million	in %
Turnover	14,069	14.4	–	–	–	–	–	–	–	–	–	–	1.6	68	0.4
CapEx	933	10.3	–	–	–	–	–	–	–	–	–	–	6.8	2	0.2
OpEx	830	13.3	–	–	–	–	–	–	–	–	–	–	0.3	1	0.1

Proportion of turnover from goods or services associated with taxonomy-eligible or taxonomy-aligned economic activities—disclosure covering 2025 (activity breakdown) T69

					Environmental objectives of taxonomy-aligned activities								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Economic activities	Code(s)[a]	Taxonomy-eligible turnover (proportion of taxonomy-eligible turnover)	Taxonomy-aligned turnover	Taxonomy-aligned turnover (proportion of taxonomy-aligned turnover)	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Enabling activity	Transitional activity	Proportion of taxonomy-aligned in taxonomy-eligible
		in %	in € million	in %	in %	in %	in %	in %	in %	in %	E	T	in %
Manufacture of energy efficiency equipment for buildings	CCM 3.5	0.6	–	–	–	–	–	–	–	–			–
Manufacture of organic basic chemicals	CCM 3.14	0.7	–	–	–	–	–	–	–	–			–
Manufacture of plastics in primary form	CCM 3.17	12.5	–	–	–	–	–	–	–	–			–
Manufacture of active pharmaceutical ingredients	PPC 1.1	0.6	–	–	–	–	–	–	–	–			–
Total conformity by objective					–	–	–	–	–	–			
Total turnover		**14.4**	–	–	–	–	–	–	–	–			–

[a] The code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution: Climate change mitigation: CCM (climate change mitigation) and PPC (pollution prevention and control).

Proportion of CapEx from goods or services associated with taxonomy-eligible or taxonomy-aligned economic activities—disclosure covering 2025 (activity breakdown) T70

					Environmental objectives of taxonomy-aligned activities								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Economic activities	Code(s)[a]	Taxonomy-eligible CapEx (proportion of taxonomy-eligible CapEx)	Taxonomy-aligned CapEx	Taxonomy-aligned CapEx (proportion of taxonomy-aligned CapEx)	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Enabling activity	Transitional activity	Proportion of taxonomy-aligned in taxonomy-eligible
		in %	in € million	in %	in %	in %	in %	in %	in %	in %	E	T	in %
Manufacture of energy efficiency equipment for buildings	CCM 3.5	0.6	–	–	–	–	–	–	–	–			–
Manufacture of organic basic chemicals	CCM 3.14	0.4	–	–	–	–	–	–	–	–			–
Manufacture of plastics in primary form	CCM 3.17	8.8	–	–	–	–	–	–	–	–			–
Manufacture of active pharmaceutical ingredients	PPC 1.1	0.5	–	–	–	–	–	–	–	–			–
Total conformity by objective					–	–	–	–	–	–			
Total CapEx		**10.3**	–	–	–	–	–	–	–	–			–

[a] The code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution: Climate change mitigation: CCM (climate change mitigation) and PPC (pollution prevention and control).

Proportion of OpEx from goods or services associated with taxonomy-eligible or taxonomy-aligned economic activities—disclosure covering 2025 (activity breakdown) T71

					Environmental objectives of taxonomy-aligned activities								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Economic activities	Code(s)[a]	Taxonomy-eligible OpEx (proportion of taxonomy-eligible OpEx)	Taxonomy-aligned OpEx	Taxonomy-aligned OpEx (proportion of taxonomy-aligned OpEx)	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Enabling activity	Transitional activity	Proportion of taxonomy-aligned in taxonomy-eligible
		in %	in € million	in %	in %	in %	in %	in %	in %	in %	E	T	in %
Manufacture of energy efficiency equipment for buildings	CCM 3.5	0.4	–	–	–	–	–	–	–	–			–
Manufacture of organic basic chemicals	CCM 3.14	0.3	–	–	–	–	–	–	–	–			–
Manufacture of plastics in primary form	CCM 3.17	12.1	–	–	–	–	–	–	–	–			–
Manufacture of active pharmaceutical ingredients	PPC 1.1	0.5	–	–	–	–	–	–	–	–			–
Total conformity by objective					–	–	–	–	–	–			
Total OpEx		**13.3**	–	–	–	–	–	–	–	–			–

[a] The code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution: Climate change mitigation: CCM (climate change mitigation) and PPC (pollution prevention and control).

Assurance report of the independent German Public Auditor on a limited assurance engagement in relation to the Consolidated Sustainability Statement

Note: This is a translation of the German original. Solely the original text in German language is authoritative.

To the Evonik Industries AG, Essen

Assurance Conclusion

We have conducted a limited assurance engagement on the Consolidated Sustainability Statement, included in chapter 9 to 12 of the group management report, of Evonik Industries AG, Essen, for the financial year from 1 January 2025 to 31 December 2025. The Consolidated Sustainability Statement was prepared to fulfil the requirements of Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 (Corporate Sustainability Reporting Directive, CSRD) and Article 8 of Regulation (EU) 2020/852 applying Delegated Regulation (EU) 2026/73 of the European Commission, adopted on 4 July 2025, as well as Sections 315b and 315c of the HGB [Handelsgesetzbuch: German Commercial Code] for a consolidated non-financial statement and Sections 289b to 289e of the HGB for a non-financial statement of the company.

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the accompanying Consolidated Sustainability Statement is not prepared, in all material respects, in accordance with the requirements of the CSRD and Article 8 of Regulation (EU) 2020/852 applying Delegated Regulation (EU) 2026/73 of the European Commission, adopted on 4 July 2025, Sections 315b and 315c HGB for a consolidated non-financial statement, Sections 289b to 289e of the HGB for a non-financial statement of the company and the supplementary criteria presented by the executive directors of the Company. This assurance conclusion includes that nothing has come to our attention that causes us to believe that:

- the accompanying Consolidated Sustainability Statement does not comply, in all material respects, with the European Sustainability Reporting Standards (ESRS), including that the process carried out by the entity to identify information to be included in the Consolidated Sustainability Statement (the materiality assessment) is not, in all material respects, in accordance with the description set out in chapter 9 to 12 of the Consolidated Sustainability Statement, or
- the disclosures in chapter 10.7 of the Consolidated Sustainability Statement do not comply, in all material respects, with Article 8 of Regulation (EU) 2020/852 applying Delegated Regulation (EU) 2026/73 of the European Commission, adopted on 4 July 2025.

Basis for the Assurance Conclusion

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised): Assurance Engagements Other Than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board (IAASB).

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under ISAE 3000 (Revised) are further described in the section "German Public Auditor's Responsibilities for the Assurance Engagement on the Consolidated Sustainability Statement".

We are independent of the entity in accordance with the requirements of European law and German commercial and professional law, and we have fulfilled our other German professional responsibilities in accordance with these requirements. Our audit firm has applied the requirements for a system of quality control as set forth in the IDW Quality Management Standard issued by the Institut der Wirtschaftsprüfer [Institute of Public Auditors in Germany] (IDW): Requirements for Quality Management in the Audit Firm (IDW QMS 1 (09.2022)) and International Standard on Quality Management (ISQM) 1 issued by the IAASB. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

Responsibilities of the Executive Directors and the Supervisory Board for the Consolidated Sustainability Statement

The executive directors are responsible for the preparation of the Consolidated Sustainability Statement in accordance with the requirements of the CSRD and the applicable German legal and other European requirements , as well as with the supplementary criteria presented by the executive directors of the Company and for designing, implementing and maintaining such internal control that they have considered necessary to enable the preparation of a Consolidated Sustainability Statement in accordance with these requirements that is free from material misstatement, whether due to fraud (i.e., fraudulent sustainability reporting in the Consolidated Sustainability Statement) or error.

This responsibility of the executive directors includes establishing and maintaining the materiality assessment process, selecting and applying appropriate reporting policies for preparing the Consolidated Sustainability Statement, as well as making assumptions and estimates and ascertaining forward-looking information for individual sustainability-related disclosures.

The Supervisory Board is responsible for overseeing the process for the preparation of the Consolidated Sustainability Statement.

Inherent Limitations in Preparing the Consolidated Sustainability Statement

The CSRD and the applicable German legal and other European requirements contain wording and terms that are subject to considerable interpretation uncertainties and for which no authoritative, comprehensive interpretations have yet been published. As such wording and terms may be interpreted differently by regulators or courts, the legality of measurements or evaluations of sustainability matters based on these interpretations is uncertain. As further set forth in the Consolidated Sustainability Statement, the quantification of the non-financial performance indicators is also subject to inherent uncertainties.

These inherent limitations also affect the assurance engagement on the Consolidated Sustainability Statement.

German Public Auditor's Responsibilities for the Assurance Engagement on the Consolidated Sustainability Statement

Our objective is to express a limited assurance conclusion, based on the assurance engagement we have conducted, on whether any matters have come to our attention that cause us to believe that the Consolidated Sustainability Statement has not been prepared, in all material respects, in accordance with the CSRD, the applicable German legal and other European requirements and the supplementary criteria presented by the company's executive directors, and to issue an assurance report that includes our assurance conclusion on the Consolidated Sustainability Statement.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgment and maintain professional skepticism. We also:

- obtain an understanding of the process used to prepare the Consolidated Sustainability Statement, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the Consolidated Sustainability Statement.
- identify disclosures where a material misstatement due to fraud or error is likely to arise, design and perform procedures to address these disclosures and obtain limited assurance to support the assurance conclusion. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting a material misstatement resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. In addition, the risk of not detecting a material misstatement in information obtained from sources not within the entity's control (value chain information) is ordinarily higher than the risk of not detecting a material misstatement in information obtained from sources within the entity's control, as both the entity's executive directors and we as practitioners are ordinarily subject to restrictions on direct access to the sources of the value chain information.
- consider the forward-looking information, including the appropriateness of the underlying assumptions. There is a substantial unavoidable risk that future events will differ materially from the forward-looking information.

Summary of the Procedures Performed by the German Public Auditor

A limited assurance engagement involves the performance of procedures to obtain evidence about the sustainability information. The nature, timing and extent of the selected procedures are subject to our professional judgment.

In performing our limited assurance engagement, we:

- evaluated the suitability of the criteria as a whole presented by the executive directors in the Consolidated Sustainability Statement
- inquired of the executive directors and relevant employees involved in the preparation of the Consolidated Sustainability Statement about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the Consolidated Sustainability Statement, and about the internal controls relating to this process
- evaluated the reporting policies used by the executive directors to prepare the Consolidated Sustainability Statement
- evaluated the reasonableness of the estimates and related information provided by the executive directors. If, in accordance with the ESRS, the executive directors estimate the value chain information to be reported for a case in which the executive directors are unable to obtain the information from the value chain despite making reasonable efforts, our assurance engagement is limited to evaluating whether the executive directors have undertaken these estimates in accordance with the ESRS and assessing the reasonableness of these estimates, but does not include identifying information in the value chain that the executive directors were unable to obtain
- performed analytical procedures and made inquiries in relation to selected information in the Consolidated Sustainability Statement
- conducted site visits
- considered the presentation of the information in the Consolidated Sustainability Statement
- considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Consolidated Sustainability Statement.

Restriction of Use/Clause on General Engagement Terms

This assurance report is solely addressed to Evonik Industries AG.

The engagement, in the performance of which we have provided the services described above on behalf of Evonik Industries AG, was carried out on the basis of the General Engagement Terms for Wirtschaftsprüferinnen, Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften (Allgemeine Auftragsbedingungen für Wirtschaftsprüferinnen, Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften) dated as of 1 January 2024 (**www. kpmg.de/AAB_2024**). By taking note of and using the information as contained in our report, each recipient confirms to have taken note of the terms and conditions stipulated in the aforementioned General Engagement Terms (including the liability limitations to EUR 4 million specified in item No. 9 included therein) and acknowledges their validity in relation to us.

Düsseldorf, 27 February 2026
KPMG AG
Wirtschaftsprüfungsgesellschaft
[Original German version signed by:]

Geier
Wirtschaftsprüfer
[German Public Auditor]

Leupen
Wirtschaftsprüferin
[German Public Auditor]