

Principles of environmental data collection and corrections

Since the financial report and the sustainability report are published on the same date, we used a “fast close” process for our environmental reporting from 2018 until 2022. The annual data for our report were calculated centrally on the basis of the quarterly reporting for the first three quarters. The data on emissions into the air (excluding greenhouse gas emissions) and water were compiled once a year as of September 30. For this purpose, the emissions data were collected on a decentralized basis, then calculated and entered into the software.

As a result of the full introduction of the ESTER environmental module in 2023 and the simultaneous optimization of our internal reporting processes, we were able to replace the fast close process with a standard ESHQ report as of year-end 2023. The closing date for the key environmental data is now December 31, 2023. To this end, the internal submission date for the Q4 data was brought forward to early January 2024. The data reported for 2023 are therefore based for the first time on environmental data for four full quarters.

The closing date for data that are only reported once a year (emissions into the air, excluding greenhouse gas emissions; water) has been altered from September 30 to the beginning of December. Therefore, we have been able to switch almost entirely to actual figures. The actual data for these emissions in 2022 were calculated in mid-2023 and have replaced the fast close data for these emissions in 2022.

Similarly, the 2022 data from the quarterly reports were recalculated on the basis of four quarters and updated. All of these changes relating to 2022 are reflected in the data published in the sustainability report 2023, irrespective of the extent of the variation from the data published in the sustainability report 2022.

The fast close process outlined above was still used to compile the scope 3 emissions data for 2023 for all categories except for category 3 (energy-related activities not included in scope 1 and 2) and category 5 (disposal and recycling of waste).

In addition to data validation in connection with the annual reporting process, our ESHQ KPIs are subject to a wide range of internal performance analyses, benchmarks, internal and external audits, and oversight by various authorities during the year.

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GRI

This report has been prepared in accordance with the GRI Sustainability Reporting Standards.

SASB

In addition, for fiscal 2023, we include a separate index based on the SASB Chemicals Sustainability Accounting Standard [p.162](#).

TCFD

We closely follow the objectives of the Task Force on Climate-related Financial Disclosures (TCFD). In keeping with our participation in CDP Climate Change, in 2023, we again

published detailed strategies, data, and development paths on climate change. In this sustainability report, an overview of key climate-related information is presented using the TCFD structure, divided into the categories governance, strategy, risk management, and metrics and target [p.151](#).

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, 2024.

The chapters titled “Strategy and growth,” “Value chain and products,” “The environment,” “Employees,” “Safety,” “Governance and compliance,” “Further elements of our sustainability management,” and “Basis of reporting,” including “TCFD index,” “SDG index,” “GRI content index,” and “SASB content index” were subject to a limited assurance review by KPMG AG Wirtschaftsprüfungsgesellschaft—with the exception of the information indicated as being outside the scope of this review. The non-financial statement, which forms an integral part of the management report in the financial report, is based on selected data from this sustainability report. [More](#) [p.164](#). As part of the separate assurance engagement for the non-financial statement, the sections in the non-financial statement on employees and safety were also subject to a reasonable assurance review. This covered the following key performance indicators/content:

The independent practitioner’s limited assurance report is printed on [p.164](#). [2-5](#)