

SASB Topic	SASB Code	Accounting Matrix	GRI disclosure number	GRI disclosure title	Section in the Covestro Annual Report 2020	Section in supplementary information on sustainability	Helpful explanation
Greenhouse Gas Emissions	RT-CH-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	305-1	Direct (Scope 1) GHG emissions	Greenhouse gas (GHG) emissions	GHG emissions in detail	Biogenic CO2 emissions are not reported because they are irrelevant.
Greenhouse Gas Emissions	RT-CH-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	103-1	Management Approach	Group strategy Business Performance	-	-
			305-5	Reduction of GHG emissions	Greenhouse gas (GHG) emissions	GHG emissions in detail	Greenhouse gas emissions are reported separately for Scopes 1 and 2. When considering GHG reductions, the specific greenhouse gas emissions are calculated using the total emissions for Scopes 1 and 2 because otherwise any shifts between the categories would lessen the informative value of the results.
Air Quality	RT-CH-120a.1	Air emissions of the following pollutants: (1) NOX (excluding N2O), (2) SOX, (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	-	Other direct emissions into the air	Reporting focuses on significant air emissions; persistent organic pollutants (POPs) and hazardous organic pollutants (HAPs) are not reported. Air emissions are generally measured directly at the source of the emission or are calculated from the stoichiometric determination of the formula mass.
Energy Management	RT-CH-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy	302-1	Energy consumption within the organization	Energy usage	Optimizing energy usage	Information pertaining to the share of renewable energy was not included in this report.
Water Management	RT-CH-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	303-3	Water withdrawal	Water, effluents, and waste	Water usage and consumption	Water withdrawal is measured in m3 (cubic meters) since this is the more common approach to measurement. Here, 1 megaliter (ML) corresponds to 1,000 m3. Usage of other than fresh water <1,000 mg TDS/l: Pursuant to ISO 14046, Covestro uses no water from sea water sources, thus there is no figure for this in the water balance. At some facilities, it is possible that brackish water >1,000 mg TDS/l is used as cooling water. These amounts are included in the water balance and not reported separately. This water can be returned to the water cycle without further treatment in line with the relevant official permits.
Water Management	RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	307-1	Non-compliance with environmental laws and regulations	-	-	In fiscal 2020, no significant administrative or court-ordered sanctions (fines, nonmonetary sanctions) for noncompliance with environmental laws and regulations were reported through internal reporting.
Water Management	RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	303-1	Interactions with water as a shared resource	Water, effluents, and waste	Water usage and consumption	-
Hazardous waste management	RT-CH-150a.1	Amount of hazardous waste generated, percentage recycled	306-2	Waste by type and disposal method	-	Waste and recycling	Covestro measures the quantity of waste that is reused or recycled. However, no distinction is drawn between reused and recycling. The specific form of processing is the responsibility of the waste processing company. Covestro does not generally differentiate between hazardous and non-hazardous waste. The composting of non-hazardous waste plays only a minimal or no role in the chemical industry. As a rule, energy is recovered from waste incineration. Due to the large number of sites, it may be the case that no energy is recovered at some locations. According to the information currently available, deep well injection is not used.
Community Relations	RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests	-	-	Social engagement and dialogue	-	-
Workforce Health & Safety	RT-CH-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	403-9	Work-related injuries (2018)	Occupational Health and Safety	-	We record the most important types and frequency of work-related injuries for all employee groups according to the ASTM standard E2920-14, "Severe Incidents and Fatalities" (A. deaths, B. life-changing/life-altering cases, C. other).
Workforce Health & Safety	RT-CH-320a.2	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	403-2	Hazard identification, risk assessment, and incident investigation (2018)	Safety	Safety	Every employee, contractor or – as appropriate – visitor must comply with the applicable occupational safety procedures, rules, and relevant protective measures. Employees are authorized to withdraw from work situations that seem to them to represent a direct and serious threat to their lives or health. They are obligated to report such situations to their supervisors immediately. Employees may not be subjected to impermissible consequences of such withdrawals or reports.
Product Design for Use-phase Efficiency	RT-CH-410a.1	Revenue from products designed for use-phase resource efficiency	-	-	-	-	-
Safety & Environmental Stewardship of Chemicals	RT-CH-410b.1	(1) Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment	417-1	Requirements for product and service information and labeling	Product Stewardship Safety	-	-
			417-2	Incidents of non-compliance concerning product and service information and labeling	Product Stewardship Safety	-	No significant incidents were reported through internal reporting in fiscal 2020
Safety & Environmental Stewardship of Chemicals	RT-CH-410b.2	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	102-11	Precautionary Principle or approach	Product Stewardship	-	-
			417-1 (Management Approach 103-2,3)	Requirements for product and service information and labeling	Product Stewardship Safety	-	-
Genetically Modified Organisms	RT-CH-410c.1	Percentage of products by revenue that contain genetically modified organisms (GMOs)	-	-	-	-	-
Management of the Legal & Regulatory Environment	RT-CH-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	-	-	Opportunities and risks	-	-
			307-1	Non-compliance with environmental laws and regulations	Opportunities and risks Compliance	-	In fiscal 2020, no significant administrative or court-ordered sanctions (fines, nonmonetary sanctions) for noncompliance with environmental laws and regulations were reported through internal reporting.
			419-1	Non-compliance with laws and regulations in the social and economic area	Opportunities and risks Compliance	-	In fiscal 2020, no significant administrative or court-ordered sanctions (fines, nonmonetary sanctions) for noncompliance with laws and regulations with respect to the provision and use of products and services were reported through internal reporting.
			415-1	Political contributions asks for monetary political contributions	-	Corporate commitments	-
Operational Safety, Emergency Preparedness & Response	RT-CH-540a.1	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	-	-	Process and Plant Safety	-	This particular information is not reported by Covestro.
Operational Safety, Emergency Preparedness & Response	RT-CH-540a.2	Number of transport incidents	-	-	-	-	-