Wacker Chemie AG

2024 CDP Corporate Questionnaire 2024

Word version

Important: this export excludes unanswered questions
This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.
Terms of disclosure for corporate questionnaire 2024 - CDP

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09/27/2024, 07:58 pm

Contents

C1. Introduction

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

☑ Publicly traded organization

(1.3.3) Description of organization

WACKER is a global company with state-of-the-art specialty chemical products found in countless everyday items, ranging from tile adhesives to solar cells. Our portfolio includes more than 3,200 products supplied in over 100 countries with a total revenue of 6,402.2 Mio € in 2023. Most of our products are based on the main raw materials silicon metal (metallurgical grade), ethylene, methanol, vinyl acetate monomer (VAM) and speciality silanes & siloxanes. Our main customers are in the chemical, construction, electrical, electronics and photovoltaic sectors. WACKER's integrated global production system consists of 27 production sites with in total 16,378 employees. Ten sites are in Europe, eight in the Americas and nine in Asia. The Group's key production location is Burghausen (Germany). A key competitive advantage for WACKER is the highly integrated material loops at its major production sites in Burghausen, Nünchritz, Charleston and Zhangjiagang. The basic principle of integrated production is to use the by-products from one stage as starting materials for making other products. The auxiliaries required for this, such as silanes, are recycled in a closed loop. Waste heat from one process is utilized in other chemical processes. Integrated production cuts energy and resource consumption, lastingly improves raw material use and makes environmental protection an intrinsic part of the production process. Overall, the range of products and services at each of our divisions remained unchanged in 2023. In several application areas, however, we expanded our product portfolio. WACKER SILICONES is the business division with the broadest range of products. Two raw materials – silicon metal and methanol – are the basis for making over 2,800 silicone products in seven product groups: silanes, siloxanes, silicone fluids, silicone emulsions, silicone elastomers, silicone resins and pyrogenic silica. Silicones have numerous chemical, mechanical and tactile properties that can be precisely adjusted and newly combined time and again. No other synthetic material offers this kind of versatility and range of applications. Silicones are extremely durable, stress-resistant, water-repellent and UV-resistant. They are just as indispensable in everyday applications as they are in developing innovative, new technologies. WACKER POLYMERS makes state-of-the-art binders and polymeric additives (such as dispersible polymer powders and dispersions). They are used in diverse industrial applications or as basic chemicals. The main customer for polymer binders is the construction industry. Other customers include the paint, coating, paper and adhesive industries. WACKER BIOSOLUTIONS supplies customized biotech and catalogue products for fine chemicals. Products include pharmaceutical proteins, vaccines, cyclodextrins, cysteine, polyvinyl acetate solid resins (for gumbase) and acetylacetone. The division focuses on customer-specific solutions for growth areas, such as pharmaceutical actives, food additives and agrochemicals. WACKER POLYSILICON produces hyperpure polysilicon for the semiconductor and solar sectors. WACKERs CO2e emissions are dominated by electrical power and purchased raw materials used to the production of our products. As our processes are electrified to a degree of more than 75%, we have a demand on electrical power of about 6 TWh per year, generated to about 20% by our own power plants. Thus, our Scope 2 emissions as well as the main part of our Scope 1 emissions result from purchased or self-generated energy. About one third of our demand on silicon metal is produced at the WACKER site Holla in Norway. As the production process of silicon metal emits CO2 by reducing quartz to silicon using carbon as reductant, this production process contributes significantly to our Scope 1 emissions, as well. Our corporate climate strategy addresses the main sources of GHG emissions. By reducing carbon emissions resulting from energy production and silicon

production first a significant reduction of our corporate carbon footprint and the materials produced can be achieved. Please note that in this questionnaire we may make statements which contain predictions, estimates or other information which are forward-looking statements. These statements are based on current expectations and certain assumptions and are therefore subject to certain risks and uncertainties. Some of these risks and uncertainties are beyond WACKER's control and could cause the actual results to differ materially from results, performances or achievements that may be expressed or implied in such forward-looking statements. WACKER may not update those risk factors, or the forward-looking statements made during this data gathering, nor does it assume any obligation to do so.
[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

(1.4.1) End date of reporting year

12/31/2023

(1.4.2) Alignment of this reporting period with your financial reporting period

Select from:
☑ Yes

(1.4.3) Indicate if you are providing emissions data for past reporting years

Select from:
☑ Yes

(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

Select from:
☑ Not providing past emissions data for Scope 1

(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

Select from:
☑ Not providing past emissions data for Scope 2

(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

Select from:

☑ 2 years

[Fixed row]

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☑ Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

DE000WCH8881

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

WCH

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

0NURKC5Q3CJYZPPK5046

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

31-609-7161

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No
[Add row]

(1.8) Are you able to provide geolocation data for your facilities?

	Are you able to provide geolocation data for your facilities?	Comment
	Select from: ☑ Yes, for all facilities	*WACKER provides geolocations for its major production sites.*

[Fixed row]

(1.8.1) Please provide all available geolocation data for your facilities.

Row 1

(1.8.1.1) Identifier

Kolkata

(1.8.1.2) Latitude

22.48485

(1.8.1.3) Longitude

88.34601

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 2

(1.8.1.1) Identifier

Burghausen

(1.8.1.2) Latitude

48.1769

(1.8.1.3) Longitude

12.84045

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 3

(1.8.1.1) Identifier

Nünchritz

(1.8.1.2) Latitude

51.29794

(1.8.1.3) Longitude

13.39649

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 4

(1.8.1.1) Identifier

Holla

(1.8.1.2) Latitude

63.29057

(1.8.1.3) Longitude

9.08909

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 5

(1.8.1.1) Identifier

Charleston

(1.8.1.2) Latitude

35.1926

(1.8.1.3) Longitude

-84.85175

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 6

(1.8.1.1) Identifier

Adrian

(1.8.1.2) Latitude

41.948349

(1.8.1.3) Longitude

-83.950967

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 7

(1.8.1.1) Identifier

Calvert City

(1.8.1.2) Latitude

37.044722

(1.8.1.3) Longitude

-88.351989

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 8

(1.8.1.1) Identifier

Jandira

(1.8.1.2) Latitude

-23.521133

(1.8.1.3) Longitude

-46.92637

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 9

(1.8.1.1) Identifier

Zhangjiagang

(1.8.1.2) Latitude

31.874495

(1.8.1.3) Longitude

120.560638

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 10

(1.8.1.1) Identifier

Nanjing

(1.8.1.2) Latitude

32.254965

(1.8.1.3) Longitude

118.827941

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 11

(1.8.1.1) Identifier

Jincheon

(1.8.1.2) Latitude

36.902587

(1.8.1.3) Longitude

127.496812

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 12

(1.8.1.1) Identifier

Tsukuba

(1.8.1.2) Latitude

36.211145

(1.8.1.3) Longitude

140.043347

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 13

(1.8.1.1) Identifier

Allentown

(1.8.1.2) Latitude

40.61929

(1.8.1.3) Longitude

-75.43984

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 14

(1.8.1.1) Identifier

Chino

(1.8.1.2) Latitude

34.00053

(1.8.1.3) Longitude

-117.67719

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 15

(1.8.1.1) Identifier

Consortium

(1.8.1.2) Latitude

48.10331

(1.8.1.3) Longitude

11.52989

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 16

(1.8.1.1) Identifier

Eddyville

(1.8.1.2) Latitude

41.16056

(1.8.1.3) Longitude

-92.6313

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 17

(1.8.1.1) Identifier

Halle

(1.8.1.2) Latitude

51.49316

(1.8.1.3) Longitude

11.93707

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 18

(1.8.1.1) Identifier

Jena

(1.8.1.2) Latitude

50.91026

(1.8.1.3) Longitude

11.56847

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 19

(1.8.1.1) Identifier

Köln

(1.8.1.2) Latitude

51.02221

(1.8.1.3) Longitude

6.95048

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 20

(1.8.1.1) Identifier

North Canton

(1.8.1.2) Latitude

40.916

(1.8.1.3) Longitude

-81.45663

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 21

(1.8.1.1) Identifier

Pilsen

(1.8.1.2) Latitude

49.728

(1.8.1.3) Longitude

13.31722

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 22

(1.8.1.1) Identifier

Stetten

(1.8.1.2) Latitude

48.35271

(1.8.1.3) Longitude

8.80948

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 23

(1.8.1.1) Identifier

Amsterdam

(1.8.1.2) Latitude

52.296

(1.8.1.3) Longitude

4.953

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 24

(1.8.1.1) Identifier

Leon

(1.8.1.2) Latitude

42.577137

(1.8.1.3) Longitude

-5.582531

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 25

(1.8.1.1) Identifier

San Diego

(1.8.1.2) Latitude

32.906264

(1.8.1.3) Longitude

-117.189286

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 26

(1.8.1.1) Identifier

Panagarh

(1.8.1.2) Latitude

23.46663

(1.8.1.3) Longitude

87.46055

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 27

(1.8.1.1) Identifier

Jining

(1.8.1.2) Latitude

35.17559

(1.8.1.3) Longitude

116.37104

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 28

(1.8.1.1) Identifier

Ulsan

(1.8.1.2) Latitude

35.485828

(1.8.1.3) Longitude

129.355823

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.

Row 29

(1.8.1.1) Identifier

Munich Headquarters

(1.8.1.2) Latitude

48.10121

(1.8.1.3) Longitude

11.64808

(1.8.1.4) Comment

WACKER provides geolocations for its major production sites.
[Add row]

(1.22) Provide details on the commodities that you produce and/or source.

Timber products

(1.22.1) Produced and/or sourced

Select from:
☑ Sourced

(1.22.2) Commodity value chain stage

Select all that apply
☑ Manufacturing

(1.22.4) Indicate if you are providing the total commodity volume that is produced and/or sourced

Select from:

☑ Yes, we are providing the total volume

(1.22.5) Total commodity volume (metric tons)

79093

(1.22.8) Did you convert the total commodity volume from another unit to metric tons?

Select from:

☑ Yes

(1.22.9) Original unit

Select all that apply

☑ Cubic meters

(1.22.10) Provide details of the methods, conversion factors used and the total commodity volume in the original unit

Part of the commodity (wood chips) data was in cubic meter. Therefore the density in the reporting year of 0.266 metric tons per cubic meter was used to convert the 180,280 cubic meters into metric tons. The other timber commodities were already in metric tons available.

(1.22.11) Form of commodity

Select all that apply

☑ Boards, plywood, engineered wood

☑ Paper

☑ Sawn timber, veneer, chips

☑ Tertiary packaging

☑ Other, please specify **:**Charcoal

(1.22.12) % of procurement spend

Select from:

☑ Less than 1%

(1.22.13) % of revenue dependent on commodity

Select from:

☑ 1-10%

(1.22.14) In the questionnaire setup did you indicate that you are disclosing on this commodity?

Select from:

☑ Yes, disclosing

(1.22.15) Is this commodity considered significant to your business in terms of revenue?

Select from:

☑ Yes

(1.22.19) Please explain

In Wacker activities, pallets and wood fiber-based products are used for packaging directed to consumer. We further use wood chips and charcoal as reducing agent for silicon production. The consumption volume of packaging refers to the Wacker Chemie AG (Germany) which procures the packaging material for Germany and also other European sites.

Palm oil

(1.22.1) Produced and/or sourced

Select from:

☑ Sourced

(1.22.2) Commodity value chain stage

Select all that apply

☑ Manufacturing

(1.22.4) Indicate if you are providing the total commodity volume that is produced and/or sourced

Select from:

☑ Yes, we are providing the total volume

(1.22.5) Total commodity volume (metric tons)

1745

(1.22.8) Did you convert the total commodity volume from another unit to metric tons?

Select from:

☑ No

(1.22.11) Form of commodity

Select all that apply

☑ Palm kernel oil derivatives

☑ Palm oil derivatives

(1.22.12) % of procurement spend

Select from:

☑ Less than 1%

(1.22.13) % of revenue dependent on commodity

Select from:

☑ 1-10%

(1.22.14) In the questionnaire setup did you indicate that you are disclosing on this commodity?

Select from:

☑ Yes, disclosing

(1.22.15) Is this commodity considered significant to your business in terms of revenue?

Select from:

☑ No

(1.22.19) Please explain

We are procuring oil palm derivatives produced in line with the mass balance chain of custody. The consumption volume refers to the RSPO certification scope which includes the Wacker Chemie AG. Raw materials with only very small amounts of palm (kernel) oil are excluded. The stated amount of 1745 t refers to the palm oil content of the purchased products and not the total purchased amount of palm oil containing goods.

Soy

(1.22.1) Produced and/or sourced

Select from:

☑ Sourced

(1.22.2) Commodity value chain stage

Select all that apply

☑ Manufacturing

(1.22.3) Indicate if you have direct soy and/or embedded soy in your value chain

Select from:

☑ Direct soy only

(1.22.4) Indicate if you are providing the total commodity volume that is produced and/or sourced

Select from:

☑ Yes, we are providing the total volume

(1.22.5) Total commodity volume (metric tons)

288

(1.22.8) Did you convert the total commodity volume from another unit to metric tons?

Select from:

☑ No

(1.22.11) Form of commodity

Select all that apply

☑ Soybean meal

☑ Soybean oil

☑ Soy derivatives

(1.22.12) % of procurement spend

Select from:

☑ Less than 1%

(1.22.13) % of revenue dependent on commodity

Select from:

☑ 1-10%

(1.22.14) In the questionnaire setup did you indicate that you are disclosing on this commodity?

Select from:

☑ No, not disclosing

(1.22.16) Reason for not disclosing

Select all that apply

☑ Small volume

(1.22.18) Explanation for not disclosing

The purchased amount of soy-based raw material is marginal compared to the total amount of bio based procured raw material. Therefore, we do not disclose for soy. [Fixed row]

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

☑ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

☑ Upstream value chain

☑ Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

☑ Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

☑ All supplier tiers known have been mapped

(1.24.6) Smallholder inclusion in mapping

Select from:

☑ Smallholders not relevant, and not included

(1.24.7) Description of mapping process and coverage

Upstream: Greenhouse gas emissions are a representative indicator of the most important cost components in the chemical industry, as they cover energy consumption and the use of raw materials. In the area of greenhouse gas emissions, all material flows were analyzed for their greenhouse gas impact. For the most relevant raw materials in terms of total emissions in the supply chain or for customer products, important data such as greenhouse gas emissions, production processes and main production sites are requested from key suppliers. Reduction paths are requested from the most important suppliers and continuous improvements are demanded. In addition, regular environmental assessments and audits are carried out at key suppliers and, if necessary, corrective measures are initiated to ensure compliance with minimum environmental standards (e.g. water and emissions). Suppliers are also monitored for environmental incidents and corrective measures are initiated depending on the classification of the incident. Overall, this enables environmental risks at suppliers to be identified and minimized at an early stage and increases in value added in the important areas of energy and raw materials to be activated. In addition to the special measures in the environmental area, there are special processes for key suppliers aimed at development and continuous improvement. These include multi-level management relationships, annual supplier assessments and regular supplier days. Downstream: With our PARC tool we rate our products in their different applications and in different regions regarding their sustainability. This means we know in which applications and in which regions our products are used. We are in contact with our customers in the different regions and we continuously strive for improvements of our products concerning sustainability in close collaboration with our customers. Downstream: With our PARC tool we rate our products in their different applications and in different regions regarding their sustainability. This means we know in which applications and in which regions our products are used. We are in contact with our customers in the different regions and we continuously strive for improvements of our products concerning sustainability in close collaboration with our customers.
[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

	Plastics mapping	Value chain stages covered in mapping
	Select from: ☑ Yes, we have mapped or are currently in the process of mapping plastics in our value chain	*Select all that apply* ☑ Upstream value chain ☑ Downstream value chain

[Fixed row]

(1.24.2) Which commodities has your organization mapped in your upstream value chain (i.e., supply chain)?

Timber products

(1.24.2.1) Value chain mapped for this sourced commodity

Select from:

☑ Yes

(1.24.2.2) Highest supplier tier mapped for this sourced commodity

Select from:

☑ Tier 1 suppliers

(1.24.2.3) % of tier 1 suppliers mapped

Select from:

☑ 76-99%

(1.24.2.7) Highest supplier tier known but not mapped for this sourced commodity

Select from:

☑ All supplier tiers known have been mapped for this sourced commodity

Palm oil

(1.24.2.1) Value chain mapped for this sourced commodity

Select from:

☑ Yes

(1.24.2.2) Highest supplier tier mapped for this sourced commodity

Select from:

☑ Tier 1 suppliers

(1.24.2.3) % of tier 1 suppliers mapped

Select from:

☑ 76-99%

(1.24.2.7) Highest supplier tier known but not mapped for this sourced commodity

Select from:

☑ All supplier tiers known have been mapped for this sourced commodity

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

1

(2.1.4) How this time horizon is linked to strategic and/or financial planning

The time horizons are analogous to our financial planning. Short-term is always the current year (annual planning, so-called BP1 (BusinessPlan), medium-term covers the period 1-5 (BP5) and we consider everything 5 years to be long-term

Medium-term

(2.1.1) From (years)

1

(2.1.3) To (years)

5

(2.1.4) How this time horizon is linked to strategic and/or financial planning

The time horizons are analogous to our financial planning. Short-term is always the current year (annual planning, so-called BP1 (BusinessPlan), medium-term covers the period 1-5 (BP5) and we consider everything 5 years to be long-term

Long-term

(2.1.1) From (years)

5

(2.1.2) Is your long-term time horizon open ended?

Select from:

☑ Yes

(2.1.4) How this time horizon is linked to strategic and/or financial planning

The time horizons are analogous to our financial planning. Short-term is always the current year (annual planning, so-called BP1 (BusinessPlan), medium-term covers the period 1-5 (BP5) and we consider everything 5 years to be long-term
[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: ☑ Yes	*Select from:* ☑ Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☑ Yes	*Select from:* ☑ Both risks and opportunities	*Select from:* ☑ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☑ Climate change

☑ Forests

☑ Water

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Not location specific

(2.2.2.12) Tools and methods used

Enterprise Risk Management

☑ Enterprise Risk Management

International methodologies and standards

☑ Environmental Impact Assessment

Other

☑ Internal company methods

☑ Materiality assessment

☑ Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

☑ Drought

☑ Tornado

☑ Wildfires

☑ Heat waves

☑ Toxic spills

☑ Cold wave/frost

☑ Pollution incident

☑ Cyclones, hurricanes, typhoons

☑ Heavy precipitation (rain, hail, snow/ice)

☑ Flood (coastal, fluvial, pluvial, ground water)

☑ Storm (including blizzards, dust, and sandstorms)

Chronic physical

☑ Heat stress
☑ Water stress
☑ Sea level rise
☑ Groundwater depletion
☑ Changing wind patterns
☑ Temperature variability
☑ Increased severity of extreme weather events
☑ Changing temperature (air, freshwater, marine water)
☑ Changing precipitation patterns and types (rain, hail, snow/ice)

Policy

☑ Carbon pricing mechanisms
☑ Changes to national legislation
☑ Regulation of discharge quality/volumes
☑ Increased difficulty in obtaining operations permits
☑ Changes to international law and bilateral agreements
☑ Increased difficulty in obtaining water withdrawals permit
☑ Statutory water withdrawal limits/changes to water allocation
☑ Mandatory water efficiency, conservation, recycling, or process standards
☑ Uncertainty and/or conflicts involving land tenure rights and water rights
☑ Introduction of regulatory standards for previously unregulated contaminants

Market

☑ Changing customer behavior
☑ Uncertainty in the market signals
☑ Uncertainty about commodity origin and/or legality
☑ Availability and/or increased cost of raw materials
☑ Inadequate access to water, sanitation, and hygiene services (WASH)
☑ Availability and/or increased cost of certified sustainable material

Reputation

☑ Impact on human health
☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback
☑ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)
☑ Stigmatization of sector

Technology

☑ Dependency on water-intensive energy sources

☑ Transition to bio-based chemicals
☑ Transition to lower emissions technology and products
☑ Transition to water efficient and low water intensity technologies and products
☑ Transition to water intensive, low carbon energy sources

Liability
☑ Exposure to litigation
☑ Moratoria and voluntary agreement
☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply
☑ NGOs
☑ Customers
☑ Employees
☑ Investors
☑ Suppliers
☑ Regulators
☑ Local communities
☑ Indigenous peoples
☑ Water utilities at a local level

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:
☑ Yes

(2.2.2.16) Further details of process

Due to the future requirements of the CSRD, we carried out the materiality analysis (MA) in accordance with CSRD specifications for the first time in the reporting year and implemented this new process. The MA identifies material impacts, risks and opportunities for the environmental, social and governance areas that (could) occur in the short, medium and long term, or a mixture of these. The materiality analysis is directly connected to the corporate risk management system. When assessing the materiality of environmental, social and governance impacts, we consider positive and negative actual and potential impacts that are caused by WACKER, to which the Group contributes or with which the Group is associated. Such impacts are then assessed based on the criteria of scale, scope, immutability and probability. When assessing financial materiality - i.e. the materiality of risks and opportunities for the WACKER Group - we take into account the probability of occurrence and the extent of the potential financial impact. In this context, we also consider our dependence on the continuous utilization of natural, human and social

resources. Risks can also arise from measures taken to deal with identified impacts on the company. The identification of opportunities is linked to our strategy. We apply absolute, quantitative thresholds when assessing the materiality of impacts. WACKER defines the gross impact based on the license to operate its own facilities and the intended use of our products. WACKER assumes that the plants are operated as intended, thus ensuring that the current impacts are assessed on this basis. Effects of non-intended operation are assessed as potential effects with a corresponding probability. The same applies to the use of our products. Due to the current approach, (potential) adverse impacts are weighted more heavily in the MA than (potential) positive impacts, as the criterion of immutability is also included in the scoring value. An impact is material for WACKER if at least half of the scoring values are achieved. When assessing the materiality of risks and opportunities, we apply absolute, quantitative thresholds. This means that we describe (potential) risks on the basis of a conservative initial approach and thus report on topics, even though most of them are (currently) classified as "low materiality" at most from a risk perspective.

Row 2

(2.2.2.1) Environmental issue

Select all that apply

☑ Climate change

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ More than once a year

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

(2.2.2.12) Tools and methods used

Enterprise Risk Management

☑ Enterprise Risk Management

☑ Internal company methods

Other

☑ External consultants

☑ Internal company methods

☑ Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

☑ Drought

☑ Tornado

☑ Wildfires

☑ Heat waves

☑ Cold wave/frost

☑ Cyclones, hurricanes, typhoons

☑ Heavy precipitation (rain, hail, snow/ice)

☑ Flood (coastal, fluvial, pluvial, ground water)

☑ Storm (including blizzards, dust, and sandstorms)

Chronic physical

☑ Heat stress

☑ Water stress

☑ Sea level rise

☑ Changing wind patterns

☑ Temperature variability

☑ Increased severity of extreme weather events

☑ Changing temperature (air, freshwater, marine water)

☑ Changing precipitation patterns and types (rain, hail, snow/ice)

Policy

☑ Carbon pricing mechanisms

☑ Changes to international law and bilateral agreements

☑ Changes to national legislation

Market

☑ Availability and/or increased cost of certified sustainable material

☑ Availability and/or increased cost of raw materials

☑ Changing customer behavior

Reputation

☑ Impact on human health

☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback

☑ Stigmatization of sector

Technology

☑ Transition to lower emissions technology and products

☑ Transition to water intensive, low carbon energy sources

Liability

☑ Exposure to litigation

☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ NGOs

☑ Customers

☑ Employees

☑ Investors

☑ Suppliers

☑ Regulators

☑ Local communities

☑ Indigenous peoples

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.16) Further details of process

Climate-related risk management is an integral part of WACKER's corporate risk management. It includes acute and chronical physical risks as well as transitional risks and take into account internal methods (scenario analyses) but also external assessments (e.g. by insurance companies). IDENTIFICATION More often than once a year, we identify short-,mid-/long-term risks on 2 levels: on an operating level (bottom-up) and on Group-level (top-down). 1) Bottom-up: Direct operations: Operating managers are responsible for handling risks/opportunities, incl. risk responses/control, at individual production sites. This involves setting up internal control systems. Regional production managers have local expertise needed to identify/address climate related risks/opportunities. Local site managers are in regular exchange with external climate related risk management experts (e.g. insurance companies/legal authorities). Upstream: Risks/opportunities arising from upstream activities are managed by appropriate procurement managers. E.g. by diversifying the procurement portfolio, climate related risks/opportunities can be balanced out between different regions. Downstream: Risks/opportunities related to downstream activities are managed by appropriate sales teams. By a broad customer base/close contact to our customers, climate related risk/opportunities can be identified at an early stage and countermeasures can be defined. 2) Top-down: Risk management involves systematic tracking the main risks facing operational units and reporting the risks to the Executive Board. Climate-related risk/chances are regularly (at least annually) analyzed by internal/external experts (Corporate Sustainability Team). ASSESSMENT For assessing identified risk/opportunities we have defined categories to describe the probability of occurrence: very unlikely: <1%; unlikely: 1-10%; possible: 11-50%; likely: >90%. We further classify how risks/opportunities might affect Group's earnings/net assets/financial position. We assess the possible effect on earnings using the net method, i.e. after taking appropriate countermeasures. Since climate-related risks are analyzed on site-level, financial impact is related to the sales impact on site-level, too. Following categories have been defined: very low <10%; low: 0,1-0,5%; medium: 0,5-5%; high: 5-10%; very high: >10%. To the resulting financial impact (in absolute numbers) the quantitative categories are applied (< € 25 mio, up to € 100 mio, > 100 mio). Reporting is mandatory for individual risks when the effect on earnings would exceed € 5 million (substantiality threshold). MANAGEMENT After identification/assessment supported by various tools for physical climate scenarios, the risk owner recommends the strategy to address the risk identified. Risk management steps are clustered in mitigation, transfer, acceptance and control.

Row 3

(2.2.2.1) Environmental issue

Select all that apply

☑ Water

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ EcoVadis

☑ SEDEX

☑ WWF Water Risk Filter

International methodologies and standards

☑ ISO 14001 Environmental Management Standard

☑ Life Cycle Assessment

Other

☑ Internal company methods

(2.2.2.13) Risk types and criteria considered

Acute physical

☑ Drought

☑ Tornado

☑ Toxic spills

☑ Pollution incident

☑ Flood (coastal, fluvial, pluvial, ground water)

☑ Storm (including blizzards, dust, and sandstorms)

Chronic physical

☑ Water stress

☑ Sea level rise

☑ Ocean acidification

☑ Groundwater depletion

☑ Declining water quality

☑ Temperature variability

☑ Poorly managed sanitation

☑ Declining ecosystem services

☑ Increased ecosystem vulnerability

☑ Rationing of municipal water supply

☑ Water quality at a basin/catchment level
☑ Precipitation or hydrological variability
☑ Increased severity of extreme weather events
☑ Water availability at a basin/catchment level
☑ Seasonal supply variability/interannual variability
☑ Changing temperature (air, freshwater, marine water)
☑ Changing precipitation patterns and types (rain, hail, snow/ice)
☑ Increased levels of environmental pollutants in freshwater bodies

Policy

☑ Changes to national legislation
☑ Regulation of discharge quality/volumes
☑ Limited or lack of river basin management
☑ Poor coordination between regulatory bodies
☑ Poor enforcement of environmental regulation
☑ Statutory water withdrawal limits/changes to water allocation
☑ Mandatory water efficiency, conservation, recycling, or process standards
☑ Uncertainty and/or conflicts involving land tenure rights and water rights
☑ Introduction of regulatory standards for previously unregulated contaminants
☑ Limited or lack of transboundary water management
☑ Increased difficulty in obtaining operations permits
☑ Changes to international law and bilateral agreements
☑ Lack of mature certification and sustainability standards
☑ Increased difficulty in obtaining water withdrawals permit

Market

☑ Inadequate access to water, sanitation, and hygiene services (WASH)

Reputation

☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback
☑ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)
☑ Stakeholder conflicts concerning water resources at a basin/catchment level
☑ Stigmatization of sector

Technology

☑ Transition to water efficient and low water intensity technologies and products
☑ Transition to water intensive, low carbon energy sources

Liability

☑ Exposure to litigation

☑ Moratoria and voluntary agreement

☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ NGOs

☑ Customers

☑ Employees

☑ Investors

☑ Suppliers

☑ Regulators

☑ Local communities

☑ Water utilities at a local level

☑ Other water users at the basin/catchment level

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.16) Further details of process

Water-related risk management is an integral part of WACKER's corporate risk management. It includes acute and chronical physical risks as well as transitional risks and take into account internal but also external assessments. - Environmental risk assessments are conducted for new sites: a management of change procedure is put into place. It facilitates whether a plant modification has a water impact or not. - The WACKER Environmental Standards are self-assessed by the production sites and by Group Coordination Environment. - A risk prevention concept for the discharge of cooling water is in place and compulsory for our biggest site in Burghausen, Germany. - Assessment and measures to protect surface waters against hazardous chemical spills from safety outlets and cooling systems are required at all production sites as integral part of our WACKER Environmental Standards - Production sites conduct self-assessments based on our WaWaS-Tool. Water relevant risks and opportunities are identified on a production site level. The assessed criteria are based on the AWS and EWS standards. Human health context is considered in the assessment of Flood Protection at the production site which might pose risks not only to our facilities but also our employees and other third party peoples health. - Site specific water risk assessment by using the WWF Risk filter Life cycle assessments: Through life cycle assessment, we anchor life cycle thinking more deeply at WACKER. We are looking for meaningful data from suppliers, customers and end users, so that we can expand our life cycle assessments across the entire life cycle – stretching from cradle to grave or from cradle to cradle. Our approach is in line with applicable standards (ISO 14040 and ISO 14044), life cycle assessment includes: (1) Material and energy flows (raw materials, auxiliaries, electricity, heat, operating media, water, products, waste, emissions), (2) Transportation and packaging (3) Impacts on soil, air and water. SEDEX: Our customers include supplier evaluations in their risk management framework. As a

result, social and environmental aspects are becoming significant elements of continuous improvement processes and customers are encouraging us to conduct social audits at selected sites. SMETA, the “Sedex Members Ethical Trade Audit,” is one of the world's most widely used procedures for ethical audits. The SMETA methodology uses the ETI code and national legislation as a measurement tool. It comprises four modules: Health and safety, Labor standards, Environment, Business ethics; The results of the audit are stored in a secure online database (SEDEX). This provides transparency and ensures that the available data can be reused. EcoVadis: WACKER has been participating in the EcoVadis online assessment at company level since 2015. We respond to a comprehensive questionnaire that covers all key corporate responsibility (CSR) topics and should answer all relevant questions from our customers. The EcoVadis questionnaire is adapted to the chemical industry, which is why EcoVadis is also a partner of the "Together for Sustainability" (TfS) initiative.We receive a comparable score card created by analysts via the platform. The analysts evaluate the questionnaire we have answered, including attached documents and reports from the 360 Watch. We can share the scorecard directly with our customers via the platform.

Row 4

(2.2.2.1) Environmental issue

Select all that apply

☑ Water

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Upstream value chain

(2.2.2.4) Coverage

Select from:

☑ Partial

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ EcoVadis

☑ Other commercially/publicly available tools, please specify**:** Watchlist to assess and monitor sustainability aspects from suppliers not compliant with our requirements including forest regulations.

Enterprise Risk Management

☑ Internal company methods

Other

☑ External consultants

☑ Internal company methods

☑ Other, please specify: Supplier Code of Conduct

(2.2.2.13) Risk types and criteria considered

Acute physical

☑ Pollution incident

☑ Toxic spills

Chronic physical

☑ Water stress

☑ Groundwater depletion

☑ Declining water quality

☑ Poorly managed sanitation

☑ Water quality at a basin/catchment level

☑ Water availability at a basin/catchment level

☑ Increased levels of environmental pollutants in freshwater bodies

Policy

☑ Statutory water withdrawal limits/changes to water allocation

Market

☑ Inadequate access to water, sanitation, and hygiene services (WASH)

Reputation

☑ Impact on human health

☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback

☑ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)

☑ Stakeholder conflicts concerning water resources at a basin/catchment level

Technology

☑ Transition to water efficient and low water intensity technologies and products

Liability

☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ Suppliers

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.16) Further details of process

WACKER supports the UN Global Compact initiative for responsible company management and the principles of the chemical industry's global Responsible Care initiative. And we expect our suppliers also to observe these principles. We joined the "Together for Sustainability " (TfS) initiative in 2015. TfS has developed and implemented together with EcoVadis a global program for assessing, testing and improving sustainability practices in the chemical industry's supply chains including TfS audits. Our Supplier Code of Conduct already includes general water-related expectations towards our supplier such as "Protect their employees' and communities' health as well as the health of the general public", "Comply with all applicable environmental regulations and minimize emissions and waste.", "Utilize resources efficiently, and use energy-efficient, environmentally friendly technologies.", " Ensure safe, environmentally sound [..], sourcing, use and disposal[..] to protecting and preserving the environment.", [...].

Row 5

(2.2.2.1) Environmental issue

Select all that apply

☑ Forests

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Upstream value chain

(2.2.2.4) Coverage

Select from:

☑ Partial

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative only

(2.2.2.8) Frequency of assessment

Select from:

☑ More than once a year

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Not location specific

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ Other commercially/publicly available tools, please specify **:**Watchlist to assess and monitor sustainability aspects from suppliers not compliant with our requirements including forest regulations (EcoVadis/TfS).

Enterprise Risk Management

☑ Internal company methods

Other

☑ External consultants

☑ Internal company methods

(2.2.2.13) Risk types and criteria considered

Policy

☑ Lack of mature certification and sustainability standards

Market

☑ Availability and/or increased cost of certified sustainable material

☑ Availability and/or increased cost of raw materials

☑ Changing customer behavior

☑ Uncertainty about commodity origin and/or legality

Reputation

☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback

☑ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)

☑ Stigmatization of sector

Liability

☑ Exposure to litigation

☑ Moratoria and voluntary agreement

☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ Employees

☑ Local communities

☑ Regulators

☑ Suppliers

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.16) Further details of process

Forest-related risks are assessed a part of enterprise risk management framework. More often than once a year, WACKER identifies short-, mid- and long-term risk on two levels: on an operating level (bottom-up) and on a Group-level (top-down). Risks arising from upstream activities, including forest-related issues are managed by the corresponding procurement managers, assessing identified risks according to impact and probability of occurrence. We use the "Together for Sustainability " (TfS) initiative, we joined in 2015, to assessing and auditing sustainability practices at our suppliers.
[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

☑ Yes

(2.2.7.2) Description of how interconnections are assessed

Due to the future requirements of the CSRD, we carried out the materiality analysis (MA) in accordance with CSRD specifications for the first time in the reporting year and implemented this new process. The MA identifies material impacts, risks and opportunities for the environmental, social and governance areas that (could) occur in the short, medium and long term, or a mixture of these. When assessing the materiality of environmental, social and governance impacts, we consider positive and negative actual and potential impacts that are caused by WACKER, to which the Group contributes or with which the Group is associated. Such impacts are then assessed based on the criteria of scale, scope, immutability and probability. When assessing financial materiality - i.e. the materiality of risks and opportunities for the WACKER Group - we take into account the probability of occurrence and the extent of the potential financial impact. In this context, we also consider our dependence on the continuous utilization of natural, human and social resources. Risks can also arise from measures taken to deal with identified impacts on the company. The identification of opportunities is linked to our strategy, as the fact that a strategy for exploiting opportunities exists is a prerequisite for their possible realization. We apply absolute, quantitative thresholds when assessing the materiality of impacts. WACKER defines the gross impact based on the license to operate its own facilities and the intended use of our products. WACKER assumes that the plants are operated as intended, thus ensuring that the current impacts are assessed on this basis. Effects of non-intended operation are assessed as potential effects with a corresponding probability. The same applies to the use of our products. Due to the current approach, (potential) adverse impacts are weighted more heavily in the MA than (potential) positive impacts, as the criterion of immutability is also included in the scoring value. We consider this conservative approach to be appropriate. An impact is material for WACKER if at least half of the scoring values are achieved. When assessing the materiality of risks and opportunities, we apply absolute, quantitative thresholds. This means that we describe

(potential) risks on the basis of a conservative initial approach and thus report on topics across the board, even though most of them are (currently) classified as "low materiality" at most from a risk perspective. Following the implementation of an expanded risk assessment and regular adjustments due to the development of application guidelines and methods as well as the increasing availability of empirical data, risk assessment will continue to evolve in the future. Risks and opportunities are material for WACKER if at least half of the scoring values are achieved.
[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:
☑ Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply
☑ Direct operations

(2.3.3) Types of priority locations identified

Sensitive locations
☑ Areas important for biodiversity
☑ Areas of high ecosystem integrity
☑ Areas of limited water availability, flooding, and/or poor quality of water

Locations with substantive dependencies, impacts, risks, and/or opportunities
☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

(2.3.4) Description of process to identify priority locations

Water: Priority locations in terms of water use are assessed with the WWF Water Risk Filter. This assessment tool enables us to identify water-related issues that are not only related to the production site's geographical location (basin) but also to its proprietary operational characteristics (e.g., amount of water withdrawn, and amount of effluent discharge, type of water treatment, characteristics of chemicals stored on-site, etc.). By mapping the basin-related and operational risks of all our

production sites we can identify and prioritize locations and tailor the required actions. Production sites that score an overall operational risk above 3.0 (medium risk) are prioritized.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☑ No, we have a list/geospatial map of priority locations, but we will not be disclosing it

[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Revenue

(2.4.3) Change to indicator

Select from:

☑ Absolute decrease

(2.4.5) Absolute increase/ decrease figure

5000000

(2.4.6) Metrics considered in definition

Select all that apply

☑ Frequency of effect occurring

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

Risk and compliance management are an integral part of corporate management at WACKER. The goal of risk management at WACKER is to identify risks as early as possible, to evaluate them adequately and to take appropriate steps to reduce them. We define risks with substantive financial or strategic impact as internal and external events that may have a negative effect on the attainment of our targets and forecasts. Reporting is mandatory for individual risks where the effect on earnings would exceed € 5 million. This is our threshold for substantive financial or strategic impact of risks as requested in this questionnaire. Time horizons considered are equal to that defined in 2.1, i.e. short-term (<1 year), mid-term (1-5 years) and long term (> 5 years). Risk assessment is done by evaluating the probability and impact of risk occurrence. The probability, that an identified risk will occur is categorized as follows: unlikely: <25%; possible: 25-75%; likely: >75%. We also use categories to describe how the occurrence of the risks listed might affect the Group's earnings, net assets or financial position. We assess the possible effect on earnings using the net method, i.e. after taking appropriate countermeasures, such as establishing provisions or hedging. Financial, quantitative risks are categorized into the following: Low: up to € 25 million; Medium: up to € 100 million; High: over € 100 million. Metrics, thresholds are regularly selected, reviewed and, if necessary, updated by our corporate risk management team.

Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Revenue

(2.4.3) Change to indicator

Select from:

☑ Absolute increase

(2.4.5) Absolute increase/ decrease figure

5000000

(2.4.6) Metrics considered in definition

Select all that apply

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

WACKER's opportunity management system is both a divisional and Group-level instrument. We identify operational opportunities and leverage them in our business divisions, as they have the detailed product and market expertise required for these tasks. We continuously use market observation and analysis tools to obtain, for example, a well-structured evaluation of industrial, market and competitor data. In addition, we conduct customer interviews to evaluate future opportunities. The monitoring process – how WACKER seizes opportunities – is based on key indicators (such as rolling forecasts and current-status reporting). Strategic opportunities of overriding importance – such as strategy adjustments, potential acquisitions, collaborations and partnerships – are handled at the Executive Board level. Such opportunities are incorporated into WACKER's annual strategy-development and planning process, with current issues discussed at regular Executive Board meetings. As a general rule, we elaborate different scenarios and risk-opportunity profiles for these issues before making decisions. WACKER has identified a whole range of opportunities for advancing the Group's success over the next few years. The threshold for substantive financial or strategic impact of opportunities is set to € 5 million. Time horizons considered are equal to that defined in 2.1, i.e. short-term (<1 year), mid-term (1-5 years), long-term (> 5 years). Risk assessment is done by evaluating the probability (unlikely: <25%; possible: 25-75%; likely: >75%) and impact of opportunity occurrence (Low: up to € 25 million; Medium: up to € 100 million; High: over € 100 million.). Metrics, thresholds are regularly selected, reviewed and, if necessary, updated.
[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

☑ Yes, we identify and classify our potential water pollutants

(2.5.2) How potential water pollutants are identified and classified

WACKER is part of the initiative Responsible Care and enforces standards to identify, classify, and monitor water pollutants beyond legal requirements. Our Group Toxicology Competence Centre addresses eco-toxicology and cooperates with business divisions on all toxicological issues. It is involved in innovation processes through risk assessments. By committee work, it provides early information on new developments. Key services are monitoring tests, evaluating data regarding hazard/risk, and collaborating on toxicological projects (biomonitoring). In addition to prohibited/restricted chemicals (as per REACH), we maintain a list of substances that are undesired by our stakeholders. We avoid substances on the EU Chemicals Agency's List of Substances of Very High Concern. We provide support in the form of our "Identifying Substances & Mixtures of Concern" (ISC) database and use it to improve our portfolio regarding environmental compatibility. Our production sites are ISO 14001 certified. Our products are classified acc. to REACH /GHS. We continuously discuss upcoming changes in legal requirements as members of the industrial association. (German Chem. Ind. Assoc., EU Chem. Ind. Council, American Chem. Council). Finally, our Water Stewardship Program based on "European Water Stewardship" and "Alliance for Water Stewardship" addresses water quality aspects & measures to achieve and maintain good water status regarding chemical quality, biological elements, and thermal load.
[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

☑ Other nutrients and oxygen demanding pollutants

(2.5.1.2) Description of water pollutant and potential impacts

The chemical oxygen demand (COD) is a metric for wastewater quality used to determine the effect the effluent has on the receiving water by quantifying the amount of oxidizable pollutants present. Organic substances in the wastewater may reduce the oxygen content in the receiving water which in turn could cause the death of aquatic life. NOTE: Evaluation of the COD is the standard method for indirect measurement of the amount of pollution (that cannot be oxidized biologically) in a sample of water. The chemical oxygen demand test procedure is based on the chemical decomposition of organic and inorganic contaminants, dissolved, or suspended in water. The result of a chemical oxygen demand test indicates the amount of water-dissolved oxygen (expressed as parts per million or milligrams per Liter of water) consumed by the contaminants, during two hours of decomposition from a solution of boiling potassium di-chromate. The higher the chemical oxygen demand, the higher the amount of pollution in the test sample. In addition, Total Organic Carbon (TOC) is an indicator of impurities in wastewater, especially stormwater. Monitoring this value helps to avoid any effect on the environment and downstream population. Substances in the wastewater that contain organic carbon may reduce the oxygen content in the receiving water which could cause the death of aquatic life.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Water recycling

☑ Resource recovery

☑ Upgrading of process equipment/methods

☑ Beyond compliance with regulatory requirements

☑ Reduction or phase out of hazardous substances

☑ Implementation of integrated solid waste management systems

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Please explain

Our compliance with the local effluent quality standards at each site and the strong operational procedures in effluent treatment plants guarantee that the COD in our treated wastewater is not affecting the environment. We actively compare and evaluate our monitoring results with permits to check whether thresholds are successfully met. We actively report to local authorities. Our environmental standards stipulate that an unintended substance release shall not harm the environment. At all major sites, the stormwater drain is continuously checked and evaluated by TOC monitoring for unintended impurities caused by spillage or leakages. If unusual TOC values are detected, the stormwater is retained in retention basins. Frequent self-monitoring, site walks, technical inspections (also by third parties), and maintenance programs ensure that critical infrastructure such as containment areas, overfill protection, storage areas, sewer systems, etc. are in good condition. First-response training in case of accidents and spills is mandatory for operating personnel. Our bigger sites have their fire brigades and especially trained environmental experts. Our strong process development departments continuously support our production plants to limit the discharge of any relevant pollutants. Residual organics (COD) have been significantly reduced over the long term at Wacker. From 2022 to 2023 we recorded a decrease of 10% of COD groupwide.

Row 2

(2.5.1.1) Water pollutant category

Select from:

☑ Other synthetic organic compounds

(2.5.1.2) Description of water pollutant and potential impacts

These substances can contaminate drinking water and affect human health if it is withdrawn further downstream. NOTE: AOX stands for 'Absorbable Organically bound halogens' and is determined by a European Standard method. AOX are substances that are adsorbed from water onto activated carbon. They may be volatile substances like trichloromethane (chloroform), chlorophenols, and chlorobenzenes, or complex organic molecules like dioxins and furans. Most AOXs are chlorine-containing molecules, but bromo- and iodine-AOXs may also occur.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Water recycling

☑ Resource recovery

☑ Upgrading of process equipment/methods

☑ Beyond compliance with regulatory requirements

☑ Reduction or phase out of hazardous substances

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Please explain

Our compliance with the local effluent quality standards at each site and the strong operational procedures in effluent treatment plants guarantees that the AOX in our treated wastewater, which is discharged into the surface water is not affecting human life by downstream drinking water withdrawal. We actively compare and evaluate our measurement results with local permits to check whether thresholds are successfully met, including detailed active reporting to local authorities. This is conducted for all relevant production sites. In addition, frequent self-monitoring, site walks, technical inspections (also by a third party) and maintenance programs ensure that the critical infrastructure such as containment areas, overfill protection, storage areas, sewer systems, etc. are in good condition. First-response training in case of accidents and spills is mandatory for operating personnel. Our bigger sites have their fire brigades and especially trained environmental experts. Our

wastewater treatment plants ensure compliance with regulatory threshold limits. Our strong process development departments continuously support our production plants to limit the discharge of any of the aforementioned pollutants.

Row 3

(2.5.1.1) Water pollutant category

Select from:

☑ Nitrates

(2.5.1.2) Description of water pollutant and potential impacts

Total nitrogen (as N) is an indicator of wastewater quality. Inorganic nitrogen compounds cause eutrophication in freshwater systems. For instance, algae are growing dramatically because of this fertilizer with the effect of reduced oxygen concentration in the water which could lead to the death of aquatic life, e.g., fish. Total nitrogen content (N) is typically expressed in mg/L and is a measure of the complete nitrogen content in the wastewater.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Water recycling

☑ Resource recovery

☑ Upgrading of process equipment/methods

☑ Beyond compliance with regulatory requirements

☑ Reduction or phase out of hazardous substances

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Please explain

Our compliance with the local effluent quality standards at each site and the strong operational procedures in effluent treatment plants guarantees that the total nitrogen in our treated wastewater, which is discharged into the surface water does not lead to eutrophication in freshwater systems which in the worst case would lead to death of aquatic life, e.g., fish. We prove and check our successful compliance with regulatory and internal effluent quality standards by self-monitoring and 3rd party measurements. The measurement results are evaluated and reported to relevant authorities (if required). Strict adherence to our self-monitoring regime helps us to manage the risks of the potential negative impacts. In addition, frequent self-monitoring, site walks, technical inspections (also by a third party) and maintenance programs ensure that the critical infrastructure such as containment areas, overfill protection, storage areas, sewer systems, etc. are in good condition. First-response training in case of accidents and spills is mandatory for operating personnel. Our bigger sites have their fire brigades and especially trained environmental experts. Our waste-water treatment plants ensure compliance with regulatory threshold limits. Our strong process development departments continuously support our production plants to limit the discharge of any of the aforementioned pollutants.

Row 4

(2.5.1.1) Water pollutant category

Select from:

☑ Phosphates

(2.5.1.2) Description of water pollutant and potential impacts

Total phosphorous (as P) is an indicator of wastewater quality. Phosphorous causes eutrophication in freshwater systems. For instance, algae are growing dramatically because of this fertilizer with the effect of reduced oxygen concentration in the water which could lead to the death of aquatic life, e.g., fish. The parameter total phosphorous (P) defines the sum of all phosphorus compounds that occur in various forms.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Water recycling

☑ Resource recovery

☑ Beyond compliance with regulatory requirements

☑ Reduction or phase out of hazardous substances

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Please explain

Our compliance with the local effluent quality standards at each site and the strong operational procedures in effluent treatment plants guarantees that the total phosphates in our treated wastewater, which is discharged into the surface water does not lead to eutrophication in freshwater systems which in the worst case would lead to death of aquatic life, e.g., fish. We prove and check our successful compliance with regulatory and internal effluent quality standards by self-monitoring and 3rd party measurements. The measurement results are evaluated and reported to relevant authorities (if required). Strict adherence to our self-monitoring regime helps us to manage the risks of the potential negative impacts. In addition, frequent self-monitoring, site walks, technical inspections (also by a third party) and maintenance programs ensure that the critical infrastructure such as containment areas, overfill protection, storage areas, sewer systems, etc. are in good condition. First-response training in case of accidents and spills is mandatory for operating personnel. Our bigger sites have their fire brigades and especially trained environmental experts. Our wastewater treatment plants ensure compliance with regulatory threshold limits. Our strong process development departments continuously support our production plants to limit the discharge of any of the aforementioned pollutants.

Row 5

(2.5.1.1) Water pollutant category

Select from:

☑ Other physical pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Any substances hazardous to water in cooling water discharge lines. Relevant substances may generate changes in water conductivity, pH value, or turbidity. Organic substances can be detected by purge with FID (flame ionization detection) or total organic carbon (TOC) measurements. Substances hazardous to water are a general term for any substance which has a detrimental effect on water and water life. Measurements for and detection of unwanted impurities categorized as substances hazardous to water in the cooling water are vital to avoid any harm to the water, aquatic life, and downstream human population. Discharged cooling water with elevated temperatures (heat input). The cooling water that is returned to the water bodies has usually higher temperatures than when it was withdrawn. This can lead to a potential increase in the temperature of the water body. The water temperature has an influence on various processes in the water and the colonization of the water. Fluctuations in water temperature can lead to changes in the oxygen uptake capacity of the water. The composition of the aquatic biocoenosis changes accordingly when the water temperature changes.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Water recycling

☑ Resource recovery

☑ Upgrading of process equipment/methods

☑ Beyond compliance with regulatory requirements

☑ Reduction or phase out of hazardous substances

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Please explain

Cooling water shall only be used for cooling purposes. Any release of chemicals with the cooling water into the receiving waters must be avoided. At sites where open circuit cooling water systems (i.e., systems in which the cooling water discharges directly back into the receiving water) are used, the cooling water quality is monitored continuously. This is carried out especially stringently if the process pressure can be higher than the cooling water pressure and the risk of product entrainment into the cooling water stream is high. The chosen analytical method is adopted for the individual process at the plant and the substances that could be released. Often safety heat exchangers or heat exchangers with an internal secondary closed cooling water circuit are being used. For our largest production site in Burghausen, Germany, we have even developed an extensive Cooling Water Protection Directive which aims to effectively prevent the discharge of environmentally hazardous substances into the environment with cooling water or steam condensate. It stipulates technical measures that exceed the requirements of local legal standards and guides risk assessments, suitable detection devices, and required documentation. In terms of heat input into the water body, our site in Burghausen, which is the biggest cooling water discharger, must follow strict local regulations and permit requirements to limit the heat input and ensure no detrimental ecological impact.

Row 6

(2.5.1.1) Water pollutant category

Select from:

☑ Inorganic pollutants

(2.5.1.2) Description of water pollutant and potential impacts

The source of heavy metals and other metals (e.g., Copper, Nickel, etc.) in effluents can result from production processes using catalysts, specific raw materials, or from production equipment itself. Metals can impact on-site biological wastewater treatment plants and can be toxic for water organisms if released in higher concentrations. Organic compounds that form complexes with metal ions (complexing agents) can move toxic metals through the treatment plants and into the environment. Depending on discharge concentrations potential impact on water organisms and water quality is given. Mineral acids and inorganic salts, (e.g., chlorides, sulfates) can lead to a pH value shift in the receiving waters and to salinization. Higher concentrations may result in toxic impacts on water organisms.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Water recycling

☑ Resource recovery

☑ Upgrading of process equipment/methods

☑ Beyond compliance with regulatory requirements

☑ Reduction or phase out of hazardous substances

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Please explain

Our compliance with the local effluent quality standards at each site and the strong operational procedures in effluent treatment plants guarantee that inorganic pollutants such as heavy metals, complexing agents, mineral acids, and salts do not impact any freshwater systems. We prove and check our successful compliance with regulatory and internal effluent quality standards by self-monitoring and 3rd party measurements. The measurement results are evaluated and reported to relevant authorities (if required). Strict adherence to our self-monitoring regime helps us to manage the risks of the potential negative impacts. We take care that metals in effluents from production processes are only transported in dedicated inorganic sewer systems to dedicated flocculation and precipitation treatment, thus enabling the successful removal of metals. If required in production plants the complexing agents are banned from sewer systems by strict discharge specifications. Wherever possible biodegradable alternatives are preferred. Acids and salts are valuable assets that we try to keep in our integrated production system (“Verbund”)

by recycling and reuse. However, if discharged as effluents from production units, we always neutralize the acids before final treatment in our wastewater treatment plant and monitor the pH values at the discharge point. Some diluted acidic effluents are collected to get them recycled by 3rd parties for reuse.

Row 7

(2.5.1.1) Water pollutant category

Select from:

☑ Oil

(2.5.1.2) Description of water pollutant and potential impacts

Organic solvents used in cleaning and production processes and oils (e.g., mineral oils, lubricants, hydraulic oils) from machinery operated in production could enter receiving waters through sewer and stormwater systems. They lead to phase separation, resulting in an organic layer on the water surface with visible oil streaks. This can prevent oxygen exchange into the water phase and therefore impact respiration of water organisms. Controlled by solubility higher concentrations may also have a direct toxic impact on water organisms.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Upgrading of process equipment/methods

☑ Beyond compliance with regulatory requirements

☑ Reduction or phase out of hazardous substances

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Please explain

Our compliance with the local effluent quality standards at each site and the strong operational procedures in effluent treatment guarantee that oils are not discharged into freshwater systems. We prove and check our successful compliance with regulatory and internal effluent quality standards by self-monitoring and 3rd party measurements. The measurement results are reported to relevant authorities (if required). Production units that discharge effluent to our central wastewater treatment facilities must follow strict effluent discharge specifications by avoiding or separating any oil phase (e.g. with phase separators or coalescers). Cooling water circuits that could be affected by oil entrainment are built as closed loops if possible. Monitoring for oil entrainment is in place. Safety heat exchanger with interstitial space monitoring are in use for critical substances. If oils are still accidentally discharged onto running waters, strict emergency procedures are in place. At our largest site in Burghausen oil barriers can be used by the on-site fire brigade to immediately retain any contamination. If oil is accidentally spilled into stormwater sewers, we can divert the sewers into retention basins and treat the contaminated water separately. Standard emergency response measures such as oil spill kits, gully magnet mats, mobile oil skimming units, and sewer sealing cushions are in place.
[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

☑ Yes, both in direct operations and upstream/downstream value chain

Forests

(3.1.1) Environmental risks identified

Select from:

☑ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☑ Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

"WACKER purchases timber based raw materials in the form of a) Packaging material b) Charcoal and woodchips as reductant material for production of silicon metal Risks related to these raw materials are currently considered as marginally based on the following arguments a) Packaging material is no inherent raw material for our products but only needed for shipment. As alternatives for timber based packaging material, like plastics or metal, exist, there is no substantial risk for the WACKER business. b) Biobased reductant material like charcoal and woodchips for the production of silicon metal is currently (in the reporting year and following years) in the status of development and only small amounts of fossil based reductants like coal are replaced for the sake of process development. In order to reduce fossil based CO2 emissions from the production process for silicon metal in future, we plan to replace fossil based reductants to 100% by bio based materials. We will

evaluate the risk from timber based products in the following years to mitigate substantial and financial impact for our company. WACKER currently purchases palm oil based raw materials to a very low amount with very low palm oil content. As there are existing alternatives for these palm oil based products, we classify the risk from palm oil based products as to be minor."

Water

(3.1.1) Environmental risks identified

Select from:

☑ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☑ Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

"Risk and compliance management are an integral part of corporate management. As a global company, WACKER is exposed to numerous risks directly attributable to our operational activities. Starting from an acceptable level of overall risk, the Executive Board decides which risks we should take to utilize opportunities available to the company. The goal of risk management is to identify risks, including water risks as early as possible, to evaluate them adequately and to take appropriate steps to reduce them. WACKER defines „substantive financial or strategic impact" risks as internal and external events that may have a negative effect on the attainment of targets and forecasts – both financial and non-financial targets, such as achievement of the water-related targets. These are: 15% reduction in water intensity by 2030 and Zero Environmental incidents. Reporting is mandatory for individual financial risks where the effect on earnings would exceed € 5 million. For non-financial risks, reporting is contingent upon the expected impact of event. Thresholds and metrics apply to both direct operations and supply chain." A risk was identified in the area of water consumption, withdrawal and waste water to possible new and stricter legal regulations for WACKER. However, based on the materiality analysis and in line with the general group risk assessment, this risk has not been assessed as material at the moment. Site-related water risks were identified using the WWF WaterRiskFilter and, as part of our WACKER Water Stewardship program, were also assessed as not significant and have not a substantive effect on our organization.

Plastics

(3.1.1) Environmental risks identified

Select from:

☑ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☑ Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

"Risk and compliance management are an integral part of corporate management. As a global company, WACKER is exposed to numerous risks directly attributable to our operational activities. Starting from an acceptable level of overall risk, the Executive Board decides which risks we should take to utilize opportunities available to the company. The goal of risk management is to identify risks, including water risks as early as possible, to evaluate them adequately and to take appropriate steps to reduce them. WACKER defines „substantive financial or strategic impact" risks as internal and external events that may have a negative effect on the attainment of targets and forecasts – both financial and non-financial targets, such as achievement of the water-related targets. These are: 15% reduction in water intensity by 2030 and Zero Environmental incidents. Reporting is mandatory for individual financial risks where the effect on earnings would exceed € 5 million. For non-financial risks, reporting is contingent upon the expected impact of event. Thresholds and metrics apply to both direct operations and supply chain." Impacts on the environment and human health have been assessed and made available to our customers in the respective safety data sheets. In addition, our products were evaluated internally in the so-called PARC assessment with regard to their impact on the environment and health. It should also be noted that our products are not end products. Our products are not plastic products in the literal sense, but are embedded in a matrix on the one hand and are pre-products on the other. As a chemical company, we generally have a very high level of safety and appropriate security concepts at our sites with leak detection to prevent the substances from being discharged into the environment, as well as corresponding safety concepts/specifications for the transport and handling of our substances in the company through appropriate PPE. [Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Carbon pricing mechanisms

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Germany

☑ Norway

☑ Spain

(3.1.1.9) Organization-specific description of risk

Europe‘s energy transition policy to achieve the CO2-reduction targets set for 2030–2050 creates a regulatory environment that is likely to involve repeated legislative amendments. Since 2021, regulations for Phase 4 of European emissions trading have been in effect to accelerate reduction of the emission ceiling in the European Union. This has led to higher prices and lower allocations of emission allowances. As energy intensive company, WACKER has significant exposure to the cost of emission certificates in Europe. Approximately, 79% of WACKER’s global emissions, i.e. 1,036kt of CO2e are covered by the EU emission trading system. The prices of emission certificates have increased significantly over the past two years from approximated 20 Euro to 80 Euro per ton. Without the allocation of free certificates, WACKER exposure would be approximately 85 million at current prices. To mitigate this risk, WACKER has an ambitious plan to reduce its Scope 1+2 emissions by 50% until 2030 and to achieve net-zero in 2045.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In the long term an increase in the price of certificates would directly link to a negative effect on the financial performance and cashflows according to the described risk magnitude. As most competitors are not subject to the EU ETS, this would directly weaken our competitive strength.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

10120000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

60720000

(3.1.1.25) Explanation of financial effect figure

*We identify an annual price risk with regard to EU ETS certificates Assumptions: Price increase from expected 140 to 200 /to CO2 - Price risk (instead of 140/t CO2 as expected, certificates cost from 150 (min) to 200/t CO2 (max.) - difference of 10 or 60/to CO2) Calculation: Assumption: 2023 emissions (1.012kt CO2), Min: 1.012t CO2 * 10/t CO2 10,12 Mio Max: 1.012t CO2 * 60/t CO2 60,72 Mio*

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Improve pollution abatement and control measures

(3.1.1.27) Cost of response to risk

64950000

(3.1.1.28) Explanation of cost calculation

*COST OF RESPONSE As the project is still in the validation phase, costs arise primarily from the preparation of the feasibility study. - 3 Full Time Employees are working on this project @ 150,000 Euro per employee / year. - Time to complete study 1 year. - 3 FTE X 150,000 = 450,000 Depending on the outcome of the feasibility study, the next step will be start replacing the carbon reductant and to build up the demonstration plant for carbon capturing. The costs for these steps will likely be in the double-digit million range, i.e. assuming average CO2 abatement cost of 150€/t CO2 this will lead to 430,000t CO2*150€/t CO2 = €64.5m. Thus, the total costs (study and abatement measure) in the cost breakdown are 64.95 m EUR (= 450,000 EUR (personal costs) + 64,500,000 EUR (invest))*

(3.1.1.29) Description of response

WACKER wants to be at the vanguard in the fight against climate change and reduce both our own emissions and those of our products. That is why we have set new sustainable development goals and an ambitious plan to reduce its Scope 12 emissions by 50% until 2030 and to achieve net-zero in 2045. CASE STUDY – ACTION TAKEN AND NEXT STEPS WACKER has set up a project to reduce its emissions from silicon production in Holla (Norway), which are responsible for more than 1/3 of WACKER's Scope 1 emissions. Silicon metal is a strategic raw material for WACKER. At its plant in Holla, Norway, the company produces approximately 70,000 metric tons of silicon metal a year. The manufacturing process involves a reduction process, in which quartz is reduced with coal in electric arc furnaces. By replacing coal with bio-based carbon reductants, WACKER aims to save as much as 430,000 metric tons of CO2 a year by 2030. Using bio-based carbon reductants is deemed to be carbon neutral. In addition, WACKER plans to install a carbon capture unit, either to store CO2 underground or to use it as raw material for chemical products. By reducing the carbon intensity of our production processes, we aim to lower our exposure to the price of CO2 certificates – thereby mitigating the risk of higher CO2 prices and lower free allocations. The project is currently in the validation phase. WACKER is in the process of sounding out different technologies and is in discussion with possible partners. The next step is to start applying bio-based carbon reductants with the goal to replace several thousand metric tons of coal per year within the next 5 years. In parallel, capturing of carbon emissions will be tested.
[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:

☑ OPEX

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

60720000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☑ 1-10%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.7) Explanation of financial figures

Europe‘s energy transition policy to achieve the CO2-reduction targets set for 2030–2050 creates a regulatory environment that is likely to involve repeated legislative amendments. Since 2021, regulations for Phase 4 of European emissions trading have been in effect to accelerate reduction of the emission ceiling in the European

*Union. This has led to higher prices and lower allocations of emission allowances. As energy intensive company, WACKER has significant exposure to the cost of emission certificates in Europe. Approximately, 74% of WACKER's global emissions, i.e. 1,012kt of CO2e are covered by the EU emission trading system in 2023. The prices of emission certificates have increased significantly and is currently at approximated 60 Euro to 80 Euro per ton. We assume a carbon price (expected value for ETS certificates) of 80 - 120 Euro per to in the next 1 -5 years (medium term) and > 120 Euro per ton for more than 5 years (long term). As regulation is constantly evolving, in the long run, it could be possible that the price of certificates increased significantly (price risk). To mitigate this risk, WACKER has an ambitious plan to reduce its Scope 1+2 emissions by 50% until 2030 and to achieve net-zero in 2045. COST OF RESPONSE As the project is still in the validation phase, costs arise primarily from the preparation of the feasibility study. - 3 Full Time Employees are working on this project @ 150,000 Euro per employee / year. - Time to complete study 1 year. - 3 FTE X 150,000 = 450,000 Depending on the outcome of the feasibility study, the next step will be start replacing the carbon reductant and to build up the demonstration plant for carbon capturing. The costs for these steps will likely be in the double-digit million range, i.e. assuming average CO2 abatement cost of 150€/t CO2 this will lead to 430,000t CO2*150€/t CO2 = €64.5m. Thus, the total costs (study and abatement measure) in the cost breakdown are 64.95 m EUR (= 450,000 EUR (personal costs) + 64,500,000 EUR (invest))*
[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations	Comment
	Select from: ☑ No	*no violations*

[Fixed row]

(3.5.2) Provide details of each Emissions Trading Scheme (ETS) your organization is regulated by.

EU ETS

(3.5.2.1) % of Scope 1 emissions covered by the ETS

74

(3.5.2.2) % of Scope 2 emissions covered by the ETS

0

(3.5.2.3) Period start date

12/31/2022

(3.5.2.4) Period end date

12/30/2023

(3.5.2.5) Allowances allocated

565000

(3.5.2.6) Allowances purchased

0

(3.5.2.7) Verified Scope 1 emissions in metric tons CO2e

1012000

(3.5.2.8) Verified Scope 2 emissions in metric tons CO2e

0

(3.5.2.9) Details of ownership

Select from:

☑ Facilities we own and operate

(3.5.2.10) Comment

no additional comments

Germany ETS

(3.5.2.1) % of Scope 1 emissions covered by the ETS

1.3

(3.5.2.2) % of Scope 2 emissions covered by the ETS

0

(3.5.2.3) Period start date

12/31/2022

(3.5.2.4) Period end date

12/30/2023

(3.5.2.5) Allowances allocated

0

(3.5.2.6) Allowances purchased

17577

(3.5.2.7) Verified Scope 1 emissions in metric tons CO2e

17577

(3.5.2.8) Verified Scope 2 emissions in metric tons CO2e

0

(3.5.2.9) Details of ownership

Select from:

☑ Facilities we own and operate

(3.5.2.10) Comment

no additional comments
[Fixed row]

(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

Procurement of EU ETS emission allowances (EUA) is under the responsibility of energy procurement group and constantly managed. Based on our shortfall of emissions allowances (emissions > free allocation), WACKER buys regularly allowances in the market taking into consideration the EUA market price development. One important part of the strategy is to make sure that for a compliance year Y we have sufficient certificates in our account at the end of Y-1. In 2023 we had enough surplus allowances in our books to meet compliance also for reporting year 2024. In parallel WACKER aims at limiting the necessary volume of the emission allowances by constantly improving energy efficiency in our production facilities (e.g. reduction of steam consumption).

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.6.1) Environmental opportunities identified

Select from:

☑ Yes, we have identified opportunities, and some/all are being realized

Forests

(3.6.1) Environmental opportunities identified

Select from:

☑ No

(3.6.2) Primary reason why your organization does not consider itself to have environmental opportunities

Select from:

☑ Opportunities exist, but none anticipated to have a substantive effect on organization

(3.6.3) Please explain

"For timber based packaging materials we currently see no opportunities for our business. For timber based reductants for the production process of silicon metal we see the opportunity to produce CO2 free silicon metal and subsequent low fossil carbon products in future. As we are currently in the phase of process development with bio based reductants, opportunities from bio based reductant material had no substantive financial or strategic impact to our business in the reporting year and the next years. With palm oil based raw materials WACKER is able to produce bio based products with lower fossil carbon content. This opportunity exists, but is considered to currently have no substantial financial or strategic impact."

Water

(3.6.1) Environmental opportunities identified

Select from:

☑ No

(3.6.2) Primary reason why your organization does not consider itself to have environmental opportunities

Select from:

☑ Opportunities exist, but none anticipated to have a substantive effect on organization

(3.6.3) Please explain

Climate change will increase water scarcity in all regions of the world. Therefore, a responsible and efficient use of water resources will be crucial to secure water availability in the future. Thus, there is an increasing need of products supporting an efficient use of water resources. Opportunity: Develop products which address water scarcity. WACKER offers customized silicone materials as defoamers (e.g. SILFOAM) for various industries and applications, such as for household (detergents, cleaning agents), environmentally friendly pulping, textile production, agriculture, food and beverages, life science and water treatment, leading to effective foam control and thus reduced water consumption and minimized energy consumption. This opportunity exists, but is considered to currently have no substantial financial or strategic impact.
[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp1

(3.6.1.2) Commodity

Select all that apply

☑ Not applicable

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☑ Increased sales of existing products and services

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ China
☑ India
☑ Italy
☑ Japan
☑ Spain
☑ France
☑ Greece
☑ Germany
☑ United States of America

(3.6.1.8) Organization specific description

WACKER is a leader in the production of hyper-pure polysilicon for the photovoltaic (PV) solar industry. The company sees strong demand growth from the fast-growing PV solar market and technology shift towards highest performing PV systems. To fulfil the 1.5C Climate Goal, 18,000 GW of PV solar will need to be installed by 2050 (2023: 1,600 GW). To achieve this target, approximately 600 GW would need to be installed every year. Renewable Energy remains a key megatrend, with the PV solar industry at the forefront. PV solar has become the cheapest and most scalable form of energy production. Global PV solar installations are rapidly increasing with global installations expected to exceed 450 GW in 2024. Following with the Paris Climate Agreement, governments around the world have enacted legislation to speed the deployment of renewable energy. Key support is underlined in the climate programs such as the EU Green Deal and China Net Zero, US Net Zero. Huge technological progress is being made at every step of the value chain. Cell efficiency is rising continually. As a leader in the production of hyper-pure polysilicon with benchmark quality, WACKER benefits from this trend to higher and higher conversion technologies. WACKERs polysilicon production capacity and is positioned well to benefit from continued growth in high efficiency PV solar installations.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.12) Magnitude

Select from:

☑ Medium-high

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

Huge technological progress is being made at every step of the value chain. Cell efficiency is rising continually. As a leader in the production of hyper-pure polysilicon with benchmark quality, WACKER benefits from this trend to higher and higher conversion technologies. WACKERs polysilicon production capacity and is positioned well to benefit from continued growth in high efficiency PV solar installations WACKER has become a leading supplier of polysilicon and generated €1.599m Euro revenue in 2023.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

1599300000

(3.6.1.23) Explanation of financial effect figures

WACKERs polysilicon production capacity and is positioned well to benefit from continued growth in high efficiency PV solar installations WACKER has become a leading supplier of polysilicon and generated 1.599m Euro revenue in 2023.; This revenue is broken down by regions as follows: 149.9m Euro in Europe, 22.8m Euro in the Americas and 1,426.6m Euro in Asia.

(3.6.1.24) Cost to realize opportunity

4300000000

(3.6.1.25) Explanation of cost calculation

COST TO REALIZE THE OPPORTUNITY/BREAKDOWN: Phase 1 expansion of Polysilicon capacities in Germany to 30 kt (2006-2010) = €1.5bn Phase 2 expansion of Polysilicon capacities in Germany and US to 80 kt (2011-2015) =€2.5bn Phase 3 cost road maps and efficiency (2016-2021) =€0.3bn Total Cost to realize opportunity: €1.5bn + €2.5bn + €0.3bn = €4.3bn

(3.6.1.26) Strategy to realize opportunity

Photovoltaic (PV) solar is the cheapest and most scalable form of energy production world-wide. Countries around the world have implemented legislation to ensure the speedy implementation new PV projects. To meet the Paris Climate Targets, approximately 14,000 GW of PV solar will need to be installed by 2050 (2020: 700 GW). WACKER faces considerable competition in polysilicon for solar-grade applications. To ensure continued success in the PV solar market, WACKER is pursuing a quality, cost and sustainability strategy. Our strategy for the PV solar market is to: 1) focus on high-end PV solar grades, leveraging our benchmark quality and process stability to achieve best prices 2) focus on continued cost reductions – as laid out in detailed cost roadmaps 3) leverage our industry-leading Sustainability position with CO2 per kg backpack. Since the IPO in 2006, cumulative CapEx has been 4.3bn in POLYSILICON. Most of this figure was directed towards investments in new production capacities in Germany and the US. With the completion of the US facility in 2016, CapEx has been directed primarily towards efficiency and cost-reduction measures. CASE STUDY To capture the opportunity provided by rapidly growing demand for PV solar energy, WACKER has made substantial investments in polysilicon production capacities. Since its IPO in 2006, WACKER has increased its global polysilicon production capacities more than 10x to 80 kt. The major investments since the IPO include new polysilicon facilities in Nünchritz, Burghausen, Germany (2006-2015) and Tennessee USA (2011-2015). WACKER has invested 4.0bn in its polysilicon facilities to become one of the largest suppliers worldwide. As a result of these investments, the Group has become a leading supplier of polysilicon and generated 320.6m EBITDA in 2023.

[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:
☑ Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

1599300000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:
☑ 21-30%

(3.6.2.4) Explanation of financial figures

WACKER is leader in the production of hyper-pure polysilicon for the photovoltaic (PV) solar industry. The company sees strong demand growth from the fast-growing PV solar market and technology shift towards highest performing PV systems. To fulfil the 1.5C Climate Goal, 18,000GW of PV solar will need to be installed by 2050 (2023:1,600 GW). To achieve this target, approximately 600GW would need to be installed every year. Renewable Energy remains a key megatrend. PV solar has become the cheapest and most scalable form of energy production. GlobalPV solar installations are increasing with global installations expected to exceed 450GW in 2024. Following with the Paris Climate Agreement, governments around the world have enacted legislation to speed the deployment of renewable energy. Key support is underlined in the climate programs such as the EU Green Deal and China Net Zero, US Net Zero. Huge tech. progress is being made at every step of the value chain. Cell efficiency is rising continually. As a leader in the production of hyper-pure polysilicon with benchmark quality, WAC benefits from this trend to higher and higher conversion technologies. WAC faces considerable competition in polysilicon for solar-grade applications. To ensure continued success in the PV solar market, WAC is pursuing a quality, cost and sustainability strategy. Our strategy for the PV solar market is to: 1) focus on high-end PV solar grades, leveraging our benchmark quality and process stability to achieve best prices 2) focus on continued cost reductions 3) leverage our industry-leading Sustainability position with CO2 per kg product. Since the IPO in 2006, cumulative CapEx has been €4.3bn in POLYSILICON. Most of this figure was directed towards investments in new

production capacities in Germany and the US. With the completion of the US facility in 2016, CapEx has been directed primarily towards efficiency and cost-reduction measures. CASE STUDY: To capture the opportunity WAC has made substantial investments in polysilicon production capacities. Since its IPO in 2006, WAC has increased its global polysilicon production capacities more than 10x to 80kt. Major investments include new polysilicon facilities in Nünchritz, Burghausen, Germany (2006-2015) and Tennessee USA (2011-2015). WAC has invested €4.0bn in polysilicon facilities to become one of the largest suppliers worldwide and the Group has become a leading supplier of polysilicon and generated €320.6m EBITDA in 2023
[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☑ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☑ More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☑ Executive directors or equivalent

☑ Non-executive directors or equivalent

☑ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☑ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

Executive Board: The Executive Board must be composed in such a way that all its members have the knowledge, skills and experience required to manage a chemical company active in international markets. We are convinced that only a diverse group of individuals can do justice to this task. The decisive factor is achieving a balanced composition that reflects a cross-section of the duties involved. Proceeding on this basis, the Supervisory Board takes the following main aspects of diversity into account when proposing new members for the Executive Board: - different educational backgrounds and professional careers - different cultural backgrounds (or at least pronounced international and intercultural experience) - a balanced age structure - mixed teams, i.e. having men and women on the

Executive Board. Supervisory Board: The diversity criteria of international and intercultural experience, a balanced age structure, and different professional experience, expertise and educational backgrounds are considered when positions on the Supervisory Board are filled. In addition, the Supervisory Board's Rules of Procedure provide for a standard retirement age of 80 for its members. In accordance with the statutory requirements, the Supervisory Board must also comprise at least 30 percent female members and 30 percent male members, and must have an equal number of shareholder and employee representatives.

(4.1.6) Attach the policy (optional)

inf-further-information-wacker-ar23.pdf
[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	*Select from:* ☑ Yes
Forests	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Chief Executive Officer (CEO)

☑ Chief Financial Officer (CFO)

☑ Chief Procurement Officer (CPO)

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board Terms of Reference

☑ Board mandate

☑ Individual role descriptions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding annual budgets

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Approving corporate policies and/or commitments

☑ Overseeing and guiding public policy engagement

☑ Overseeing and guiding public policy engagement

☑ Reviewing and guiding innovation/R&D priorities

☑ Approving and/or overseeing employee incentives

☑ Overseeing and guiding major capital expenditures

☑ Monitoring the implementation of the business strategy

☑ Overseeing reporting, audit, and verification processes
☑ Monitoring the implementation of a climate transition plan
☑ Overseeing and guiding the development of a business strategy
☑ Overseeing and guiding acquisitions, mergers, and divestitures
☑ Monitoring supplier compliance with organizational requirements
☑ Overseeing and guiding the development of a climate transition plan
☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

Headed by the CEO, WACKER's four-member Executive Board oversees and guides the Group's Sustainability Strategy, which is an integral part of WACKER's Group strategy. Strategic dependencies, impacts, risks, and opportunities related to climate change are analyzed and monitored during the newly set up materiality assessment and presented to the Executive Board (by the corporate sustainability department) and the Supervisory Board. The CFO has overall responsibility for the risk management systems and reporting/audit and verification processes. The Executive and Supervisory Boards are regularly informed about the current risk status in the Group. In 2021, WACKER's Executive Board decided on a new set of sustainability targets, which are backed with specific projects to achieve these targets. The initial project setup as well as the project progress (presented by the project lead) is regularly reviewed (2x per year) by the Executive Board. Once a year, an overview of all emission reduction projects is given to the Executive Board. The Executive Board convened a Sustainability Council, headed by the CEO, to monitor and coordinate the WACKER Sustainability Program. The Sustainability Council is held every two months with climate-related topics as scheduled agenda item in each meeting. The Sustainability Council measures the progress towards and recommends actions needed to achieve Group Sustainability and Climate-related targets. In 2023, Scope 1+2 GHG emissions has been reduced by 24% compared to the base year 2020. In addition, the progress towards the Group targets is presented to the whole Executive Board by the corporate sustainability department at least once a year. During WACKER's annual investment process sustainability topics are included. In 2021, the Executive Board decided to introduce a separate budget for sustainability measures, e.g. for CO2 or water reduction. The budget is managed by a cross-divisional budget committee, which regularly reports to the Sustainability Council (taking place every 2 months). In 2023, WACKER invested €7.5m in projects supported by this budget, corresponding to CO2 savings of more than 150kt CO2. Headed by the CEO, WACKER's four-member Executive Board oversees and guides the Group's employee incentivization. Since 2022, renumeration of WACKER's senior management was linked to sustainability targets, inter alia the Group's target for absolute reduction of GHG emissions. Our CPO oversees and monitors supplier engagement and supplier compliance. He regularly reports directly to the CFO. In 2023, the number of our key suppliers fulfilling our sustainability standards increased from 72% to 79%.

Forests

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply
☑ Chief Executive Officer (CEO)
☑ Chief Financial Officer (CFO)

☑ Chief Procurement Officer (CPO)
☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:
☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply
☑ Board mandate
☑ Individual role descriptions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:
☑ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply
☑ Overseeing the setting of corporate targets
☑ Monitoring progress towards corporate targets
☑ Approving corporate policies and/or commitments
☑ Overseeing and guiding the development of a business strategy
☑ Monitoring supplier compliance with organizational requirements
☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

The CEO of WACKER has the highest level of responsibility for Sustainability (including forest-related issues). The Sustainability Department is held within the Group Corporate Development Department which reports directly to the CEO. Headed by the CEO, WACKER's four-member Executive Board oversees the Group's Sustainability Strategy. Strategic dependencies, impacts, risks, and opportunities related to forest issues are analyzed and monitored during the newly set up

materiality assessment and presented to the Executive Board (by the corporate sustainability department) and the Supervisory Board. The CFO has overall responsibility for the risk management systems and reporting/audit and verification processes. The Executive and Supervisory Boards are regularly informed about the current risk status in the Group. The Executive Board convened a Sustainability Council, headed by the CEO, to monitor and coordinate the WACKER Sustainability Program. The Sustainability Council measures the progress towards and recommends actions needed to achieve Group targets. During WACKER's annual investment process sustainability topics are included. As Forest-related topics are particularly relevant for supply chain topics, our CPO oversees and monitors supplier engagement and supplier compliance. He regularly reports directly to the CFO. In 2023, we set up a project to start implementing the EU deforestation regulation.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Chief Executive Officer (CEO)

☑ Chief Financial Officer (CFO)

☑ Chief Procurement Officer (CPO)

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board Terms of Reference

☑ Board mandate

☑ Individual role descriptions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding annual budgets

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Approving corporate policies and/or commitments

☑ Overseeing and guiding major capital expenditures

☑ Overseeing and guiding the development of a business strategy

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

The CEO of WACKER has the highest level of responsibility for Sustainability (including water-related issues). The Sustainability Department is held within the Group Corporate Development Department which reports directly to the CEO. Headed by the CEO, WACKER's four-member Executive Board oversees the Group's Sustainability Strategy, including water strategy. Strategic dependencies, impacts, risks, and opportunities related to water issues are analyzed and monitored during the newly set up materiality assessment and presented to the Executive Board (by the corporate sustainability department) and the Supervisory Board. The CFO has overall responsibility for the risk management systems and reporting/audit and verification processes. The Executive and Supervisory Boards are regularly informed about the current risk status in the Group. The board, headed by the CEO established new water targets for 2030 in 2021. WACKER has committed itself to reduce specific water consumption by 15% by 2030. Therefore, we introduced a Group-wide water management system in the recent years. The Executive Board convened a Sustainability Council, headed by the CEO, to monitor and coordinate the WACKER Sustainability Program. The Sustainability Council measures the progress towards and recommends actions needed to achieve Group Sustainability and Water-related targets. During WACKER's annual investment process sustainability topics are included. In 2021, the Executive Board decided to introduce a separate budget for sustainability measures, e.g. for CO2 or water reduction. The budget is managed by a cross-divisional budget committee, which regularly reports to the Sustainability Council (taking place every 2 months). In 2023, WACKER invested €7.5m in projects supported by this budget, corresponding to CO2 savings and water reduction.

Biodiversity

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Chief Executive Officer (CEO)

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board Terms of Reference

☑ Board mandate

☑ Individual role descriptions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding annual budgets

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Approving corporate policies and/or commitments

☑ Overseeing and guiding major capital expenditures

☑ Overseeing and guiding the development of a business strategy

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

The CEO of WACKER has the highest level of responsibility for Sustainability (including forest-related issues). The Sustainability Department is held within the Group Corporate Development Department which reports directly to the CEO. Headed by the CEO, WACKER's four-member Executive Board oversees the Group's Sustainability Strategy. Strategic dependencies, impacts, risks, and opportunities related to biodiversity are analyzed and monitored during the newly set up materiality assessment and presented to the Executive Board (by the corporate sustainability department) and the Supervisory Board. The CFO has overall responsibility for the risk management systems and reporting/audit and verification processes. The Executive and Supervisory Boards are regularly informed about the current risk status in the Group. The Executive Board convened a Sustainability Council, headed by the CEO, to monitor and coordinate the WACKER

Sustainability Program. The Sustainability Council measures the progress towards and recommends actions needed to achieve Group targets. During WACKER's annual investment process sustainability topics are included.
[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:
☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply
☑ Consulting regularly with an internal, permanent, subject-expert working group
☑ Engaging regularly with external stakeholders and experts on environmental issues
☑ Integrating knowledge of environmental issues into board nominating process
☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience
☑ Executive-level experience in a role focused on environmental issues
☑ Experience in an organization that is exposed to environmental-scrutiny and is going through a sustainability transition
☑ Active member of an environmental committee or organization

Forests

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Integrating knowledge of environmental issues into board nominating process

☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)

☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

☑ Executive-level experience in a role focused on environmental issues

☑ Experience in an organization that is exposed to environmental-scrutiny and is going through a sustainability transition

☑ Active member of an environmental committee or organization

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Integrating knowledge of environmental issues into board nominating process

☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

☑ Executive-level experience in a role focused on environmental issues
☑ Experience in an organization that is exposed to environmental-scrutiny and is going through a sustainability transition
☑ Active member of an environmental committee or organization

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	*Select from:* ☑ Yes
Forests	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a business strategy which considers environmental issues

☑ Developing a climate transition plan

☑ Managing acquisitions, mergers, and divestitures related to environmental issues

☑ Managing annual budgets related to environmental issues

☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

The CEO of Wacker Chemie AG has the highest level of responsibility for Sustainability and ensures that the entire Board of Management is informed on all Climate-related and Sustainability developments. The Sustainability Department is held within the Group Corporate Development Department which reports directly to the CEO. As an integral part of WACKER's corporate strategy, sustainability is naturally assigned to the CEO.

Forests

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Procurement Officer (CPO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a business strategy which considers environmental issues

(4.3.1.4) Reporting line

Select from:

☑ Reports to the Chief Financial Officer (CFO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

The CPO of Wacker Chemie AG has the highest level of responsibility for raw material procurement including forest-related issues. He ensures that the entire Board of Management is informed on all Forest-related issues. The CPO reports directly to the CFO.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a business strategy which considers environmental issues

☑ Managing annual budgets related to environmental issues

☑ Managing major capital and/or operational expenditures relating to environmental issues

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

The CEO of WACKER has the highest level of responsibility for Sustainability and ensures that the entire Board of Management is informed on all Sustainability developments including water-related issues. The Sustainability Department is held within the Group Corporate Development Department which reports directly to the CEO. As an integral part of WACKER's corporate strategy, sustainability and thus also water-related topics are naturally assigned to the CEO. Headed by the CEO, the Executive Board has convened a Sustainability Council, to monitor and coordinate the sustainability strategy, including the water stewardship program. The Sustainability Council meets every two months and coordinates interdepartmental measures, reviews the progress made by the program and monitors the progress against corporate targets (including water).

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a business strategy which considers environmental issues

☑ Managing annual budgets related to environmental issues

☑ Managing major capital and/or operational expenditures relating to environmental issues

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

The CEO of WACKER has the highest level of responsibility for Sustainability and ensures that the entire Board of Management is informed on all Sustainability developments including biodiversity-related issues. The Sustainability Department is held within the Group Corporate Development Department which reports directly to the CEO. As an integral part of WACKER's corporate strategy, sustainability and thus also biodiversity-related topics are naturally assigned to the CEO. Headed by the CEO, the Executive Board has convened a Sustainability Council, to monitor and coordinate the sustainability strategy, including biodiversity topics. The

Sustainability Council meets every two months and coordinates interdepartmental measures, reviews the progress made by the program and monitors the progress against corporate targets.
[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:
☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

5

(4.5.3) Please explain

Monetary incentives related to environmental issues are provided to our executive board members and our upper management level. The board-level monetary incentives are linked to the long-term incentives. 10% thereof are linked to ESG, i.e. 5% to the absolute GHG reduction and 5% to safety performance.

Forests

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:
☑ No, and we do not plan to introduce them in the next two years

(4.5.3) Please explain

Incentivation at WACKER is focused on the most relevant ESG topics. From a materiality perspective forest-related issues do not play that significant role. Therefore, WACKER do not plan to introduce monetary incentives related to forest issues.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ No, and we do not plan to introduce them in the next two years

(4.5.3) Please explain

Incentivation at WACKER is focused on the most relevant ESG topics. From a materiality perspective water-related issues do not play that significant role. Therefore, WACKER do not plan to introduce monetary incentives related to water issues
[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Board/Executive board

(4.5.1.2) Incentives

Select all that apply

☑ Shares

(4.5.1.3) Performance metrics

Targets

☑ Reduction in absolute emissions in line with net-zero target

Strategy and financial planning

☑ Achievement of climate transition plan

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year bonus)

(4.5.1.5) Further details of incentives

The introduction of non-financial strategic and sustainability targets for the LTI component provides incentives for pursuing sustainable business practices and supports the strategic advancement of the company. The LTI, including the climate-related target, is measured based on average target achievement over the last three years (including the compensation year) and will be paid out entirely in company stock. The subsequent three-year holding period ensures that LTI variable compensation is aligned even more strongly with the long-term performance of the company.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

When setting targets for the CEO and entire Executive Board, the Supervisory Board considers sustainability targets according to our transition plan. WACKER has committed to reduce its absolute GHG emissions (Scope 1+2) by 50% until 2030 (SBTi). The long-term Incentive (LTI) is directly linked to this absolute reduction target, thus enabling enhanced activities to achieve this target.
[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: ☑ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Climate change

☑ Forests

☑ Water

☑ Biodiversity

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

☑ Portfolio

(4.6.1.4) Explain the coverage

Wacker's purpose statement “Our solutions make a better world for generations” and our code of conduct define clear corporate values and principles of behavior for all employees worldwide and are the basis for all our policies, initiatives, and sustainability programs. The policies, initiatives, and programs do not only target our direct operations. They are also integrated into our business processes from material sourcing, manufacture, packaging, and distribution, to product usage and disposal. Therefore, the whole value chain and the life cycle of our products are addressed by our policies. As such, our ESG commitment can’t be summarized in one environmental policy document. Therefore, here we report and upload some examples that are accessible publicly (www.wacker.com). Additional information is

distributed internally throughout the company's manifold non-public communication channels (Intranet, SharePoint, Black Boards, etc.). Examples of publicly available information include: Annual Report 2023, Signatory to the Responsible Care Global Charter, Code of Conduct, EHS&PS Group Policy, Factsheets on our approach, commitments, and policies including climate protection, water stewardship, waste management, sustainable products, supply chain management, social audits, SDGs, LCA, energy management, human rights, conflict materials, circular economy, animal welfare, and more.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to a circular economy strategy
☑ Commitment to respect legally designated protected areas
☑ Commitment to comply with regulations and mandatory standards
☑ Commitment to take environmental action beyond regulatory compliance
☑ Commitment to avoidance of negative impacts on threatened and protected species
☑ Commitment to stakeholder engagement and capacity building on environmental issues
☑ Commitment to implementation of nature-based solutions that support landscape restoration and long-term protection of natural ecosystems
☑ Commitment to engage in integrated, multi-stakeholder landscape (including river basin) initiatives to promote shared sustainability goals

Climate-specific commitments

☑ Commitment to 100% renewable energy
☑ Commitment to net-zero emissions

Forests-specific commitments

☑ Other forests-related commitment, please specify **:**100% certified palm-oil by 2030

Water-specific commitments

☑ Commitment to reduce water consumption volumes
☑ Commitment to reduce water withdrawal volumes
☑ Commitment to reduce or phase out hazardous substances
☑ Commitment to control/reduce/eliminate water pollution
☑ Commitment to safely managed WASH in local communities
☑ Commitment to the conservation of freshwater ecosystems
☑ Commitment to water stewardship and/or collective action

Social commitments

☑ Commitment to promote gender equality and women’s empowerment

☑ Commitment to respect internationally recognized human rights

Additional references/Descriptions

☑ Description of commodities covered by the policy

☑ Description of environmental requirements for procurement

☑ Description of impacts on natural resources and ecosystems

☑ Acknowledgement of the human right to water and sanitation

☑ Reference to timebound environmental milestones and targets

☑ Description of dependencies on natural resources and ecosystems

☑ Description of membership and financial support provided to organizations that seek to influence public policy

☑ Description of grievance/whistleblower mechanism to monitor non-compliance with the environmental policy and raise/address/escalate any other greenwashing concerns

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with the Paris Agreement

☑ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

☑ Yes, in line with another global environmental treaty or policy goal, please specify**:** Responsible Care(R), UN Global Compact

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

EHS&PS Policy EN - upload.pdf
[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

☑ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

☑ Race to Zero Campaign

☑ Roundtable on Sustainable Palm Oil (RSPO)

☑ Science-Based Targets Initiative (SBTi)

☑ UN Global Compact

☑ Other, please specify**:** Together for Sustainability; Responsible Care

(4.10.3) Describe your organization's role within each framework or initiative

UN Global Compact Active Member: As a member of the UN Global Compact, we support the goals of this initiative for responsible corporate management. In 2023, we joined the newly founded UN Global Compact Network Germany association. SBTi Signatory: In 2021 WACKER committed to set Science-based targets which are in line with the 1.5C target of the Paris agreement. In 2021, we got our 2030 targets validated by SBTi and in 2023 we also got our Net Zero Target 2045 validated. Race to Zero Campaign Active member: By signing the Business Ambition 1.5C of SBTi in 2021 WACKER became part of the Race to Zero Campaign. Roundtable on Sustainable Palm Oil (RSPO) Active member: WACKER joined RSPO in 2021. We increasingly use RSPO-certified raw materials in order to step up the proportion of certified palm (kernel) oil. We aim to use 100-percent certified palm (kernel) oil by 2030. We report on our progress annually through an ACOP (Annual Communication on Progress). Together for Sustainability Active member: WACKER has been a member of the Together for Sustainability (TfS) initiative since 2015. Launched by the chemical industry, this procurement initiative has developed a framework that allows member companies to audit and assess a supplier's sustainability performance. WACKER's CPO is a member of the TfS Steering Committee. Responsible Care Active member: WACKER has been an active member of the Responsible Care initiative since 1991. Program participants undertake to continually improve health, safety and environmental performance on a voluntary basis – even in the absence of statutory requirements.
[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

☑ Yes, we engaged directly with policy makers

☑ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

☑ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

☑ Paris Agreement

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

(4.11.4) Attach commitment or position statement

Commitment or positions statements.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☑ Yes

(4.11.6) Types of transparency register your organization is registered on

Select all that apply

☑ Mandatory government register

(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

WACKER maintains an active, open and transparent dialogue with political decision-makers, representatives of trade unions, associations and non-governmental organizations. The aim is to help constructively and transparently shape the political framework for our business activities in a highly and complexly regulated environment. We do this, for example, through industry associations, cross-industry business alliances or by directly contributing to the political dialogue with the expertise of our own advocacy experts. We represent our interests vis-à-vis political parties, parliamentary groups or individual members of the Bundestag and European Parliament, European Commission and federal authorities with the aim of promoting and improving the political and economic framework conditions for the business operations of an energy-intensive special chemicals manufacturer in the face of international competition. Internally, WACKER's corporate departments Governmental Relations, Sustainability, Communication, Procurement & Logistics and Corporate Development work together closely with the business divisions to ensure stringent external communications and consistency with our transition plan.
[Fixed row]

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

1) Implementation of Fit for 55 Package: EU program to implement a bundle of laws to achieve the EU Climate targets. Inter alia, it includes regulations concerning the EU Emissions Trading System, Carbon Border Adjustment Mechansim or the REPowerEU plan. 2) Net Zero Industry Act 3) Green industrial electricity price for electricity-intensive companies

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply
☑ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Energy and renewables
☑ Energy efficiency requirements

☑ Green electricity tariffs/renewable energy PPAs
☑ Renewable energy generation

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:
☑ Regional

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply
☑ Germany
☑ EU28

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:
☑ Support with minor exceptions

(4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

Carbon Border Adjustment Mechanism only focuses on the import of certain products into the EU. As an export-oriented company we recommend finding new mechanisms to support this export-oriented industry to keep them competitive and drive transformation, e.g. by Carbon Contracts of Difference.

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply
☑ Ad-hoc meetings
☑ Regular meetings
☑ Discussion in public forums
☑ Responding to consultations
☑ Submitting written proposals/inquiries
☑ Participation in working groups organized by policy makers

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

The laws do not question our company wide commitments in achieving our climate goals. Nevertheless, they have an impact about the measures to implement and how fast the transformation can be realized.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 2

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

1) EU Carbon Removals and Carbon Farming Certification (CRCF) Regulation 2) Bioeconomy Strategy Revision 3) Biotech and Biomanufacturing Strategy

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Climate change

☑ Forests
☑ Water

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Low-impact production and innovation
☑ Circular economy
☑ Deforestation-free products
☑ Recycling and recyclability
☑ Water use and efficiency

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:
☑ Regional

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply
☑ Germany
☑ EU28

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:
☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply
☑ Ad-hoc meetings
☑ Regular meetings
☑ Discussion in public forums
☑ Participation in working groups organized by policy makers

☑ Responding to consultations
☑ Submitting written proposals/inquiries

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

The laws do not question our company wide commitments in achieving our sustainability goals. Nevertheless, they have an impact about the measures to implement and how fast the transformation can be realized.

(4.11.1.11) Indicate if you have evaluated whether your organization’s engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:
☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply
☑ Paris Agreement
☑ Kunming-Montreal Global Biodiversity Framework
☑ Sustainable Development Goal 6 on Clean Water and Sanitation
[Add row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☑ SolarPower Europe

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

SolarPower Europe's vision is to lead their members to make solar the core of a smart, sustainable, secure and inclusive energy system in order to reach climate neutrality in the EU before 2050. WACKER's position is 100 % aligned with this position. WACKER pays membership fees, but do not disclose figures.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 2

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via other intermediary organization or individual

(4.11.2.2) Type of organization or individual

Select from:

☑ Trust or foundation

(4.11.2.3) State the organization or position of individual

Stiftung Klimawirtschaft - German CEO Alliance for Climate and Economy is a nonprofit foundation whose sole mission is to promote climate protection and the sustainable use of natural resources. As a CEO alliance of more than 30 companies from all sectors of business and industry, the foundation work with government, think tanks and civil society to develop constructive solutions for the transition to a climate-neutral economy.

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Stiftung KlimaWirtschaft — German CEO Alliance for Climate and Economy is a nonprofit foundation whose sole mission is to promote climate protection and the sustainable use of natural resources. As a CEO alliance of more than 30 companies from all sectors of business and industry, we work with government, think tanks and civil society to develop constructive solutions for the transition to a climate-neutral economy. WACKER pays membership fees, but does not disclose figures.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 3

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☑ European Chemical Industry Council (CEFIC) [CH only]

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

☑ Forests

☑ Water

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

CEFIC is fully committed to the sustainable transformation of the chemical industry. As chemical industry, we see ourselves as an enabler for the sustainable transformation. WACKER is fully committed to this position. WACKER is participating in many working groups, aligning on joint positions of the chemical industry. WACKER pays membership fees, but does not disclose figures.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

☑ Kunming-Montreal Global Biodiversity Framework

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

Row 4

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☑ German Chemical Industry Association (VCI)

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

☑ Forests

☑ Water

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

The VCI is fully committed to the sustainable transformation of the chemical industry. As chemical industry, we see ourselves as an enabler for the sustainable transformation. WACKER is fully committed to this position. WACKER is participating in many working groups, aligning on joint positions of the chemical industry. WACKER pays membership fees, but do not disclose figures.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

☑ Kunming-Montreal Global Biodiversity Framework

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

[Add row]

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

☑ In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

☑ GRI

☑ TCFD

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☑ Climate change

☑ Forests

☑ Water

☑ Biodiversity

(4.12.1.4) Status of the publication

Select from:

☑ Complete

(4.12.1.5) Content elements

Select all that apply

☑ Strategy

☑ Governance

☑ Emission targets

☑ Emissions figures

☑ Risks & Opportunities

☑ Water pollution indicators

☑ Content of environmental policies

☑ Value chain engagement

☑ Dependencies & Impacts

☑ Biodiversity indicators

☑ Public policy engagement

☑ Water accounting figures

(4.12.1.6) Page/section reference

The following topics can be found in the “Sustainability and Non-Financial Report” section of the annual report 2023: - Environmental policies: p. 231 - Governance p. 221-227 Public policy engagement p.258-260 - Dependencies & Impacts p. 217-218 Risks & Opportunities p.98-117 - Strategy p.221-222 - Value chain engagement p.228-230 - Biodiversity indicators p. 239 - Emissions figures p.234-237 - Emission targets p. 222 - Water accounting/pollution figures p. 237-239

(4.12.1.7) Attach the relevant publication

annual_report_23 (3).pdf

(4.12.1.8) Comment

As of 2022 annual report WACKER decided to combine its sustainability report and annual report. In a next step WACKER will report according to ESRS in the annual report for the year 2024.
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:

☑ Yes

(5.1.2) Frequency of analysis

Select from:

☑ Annually

Forests

(5.1.1) Use of scenario analysis

Select from:

☑ No, but we plan to within the next two years

(5.1.3) Primary reason why your organization has not used scenario analysis

Select from:

☑ Judged to be unimportant or not relevant

(5.1.4) Explain why your organization has not used scenario analysis

Currently still low proportion of raw materials and their distribution among different suppliers, not yet significant for our business, Data availability of suppliers (geodata) not yet available.

Water

(5.1.1) Use of scenario analysis

Select from:

☑ Yes

(5.1.2) Frequency of analysis

Select from:

☑ Annually

[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization’s scenario analysis.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ IRENA

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.5°C or lower

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Stakeholder and customer demands

☑ Consumer sentiment

☑ Consumer attention to impact

Regulators, legal and policy regimes

☑ Global regulation

☑ Political impact of science (from galvanizing to paralyzing)

☑ Global targets

Macro and microeconomy

☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

IRENA's REmap programme determines the potential for countries, regions and the world to scale up renewables. REmap assesses renewable energy potential assembled from the bottom-up, starting with country analyses done in collaboration with country experts, and then aggregating these results to arrive at a global picture. The roadmap focuses not just on renewable power technologies, but also technology options in heating, cooling and transport. REmap focuses on possible technology pathways and assesses numerous other metrics, including: technology, sector and system costs; investment needs; externalities relating to air pollution and climate; CO2 emissions; and economic indicators such as employment and economic growth. Based on these country driven results, REmap provides insights to policy and decision makers for areas in which action is needed. The REmap programme includes a wide range of knowledge products, reports, datasets and documents. WACKER uses IRENA's 1.5C scenario as the basis for its assessment of transient risks and opportunities, as the scenario focuses primarily on the energy transition and the increased use of renewable energies and also makes extensive reference to the use of hydrogen and the production of green hydrogen. For the detailed analysis of the IRENA scenario, a time horizon up to 2050 was defined, which also corresponds to the period covered by the scenario; the areas of "Market and technology shifts", "Reputation" and "Policy and legal" were defined as climate impacts to be considered, based on the TCFD guidelines. The areas can be expanded as required or supplemented by an additional area.

(5.1.1.11) Rationale for choice of scenario

IRENA The chemical industry is dependent from fossil sources in two ways: by its energy demand and by using fossil oil/gas as raw material. The transformation to net zero will thus require the transition to renewable energy and renewable raw materials (e.g. green hydrogen is also connected to the availability of renewable energy). WACKER as an energy intensive company, with more than 70% of the whole process energy based on electricity, strongly believes that the key for climate-neutrality will be the availability of renewable energy and the switch to renewable feedstock. For that reason, IRENA was selected as a transition scenario, since it clearly reflects the transfer to renewable energy and to new climate saving technologies. Further IRENA addresses the needed change in product portfolio to produce more sustainable and climate saving products.

Water

(5.1.1.1) Scenario used

Water scenarios

☑ WWF Water Risk Filter

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Number of ecosystems impacted

☑ Changes in ecosystem services provision

Regulators, legal and policy regimes

☑ Global regulation

☑ Political impact of science (from galvanizing to paralyzing)

☑ Methodologies and expectations for science-based targets

Direct interaction with climate

☑ On asset values, on the corporate

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

WACKER uses the WWF Water Risk Filter to create scenarios for water risk. The Water Risk Filter scenarios dataset builds on the framework of the tool's current basin risk assessment, but integrates 2030 and 2050 quantitative projections of water risks. In line with the Task Force on Climate-related Financial Disclosure (TCFD) recommendations, the scenarios dataset is based on a combination of the most relevant climate scenarios (IPCC CMIP5 Representative Concentration Pathways – RCP) and socio-economic scenarios (IIASA Shared Socioeconomic Pathways – SSP). More specifically, the risk scores of the year 2020 (baseline) are added with projected changes based on climate impact ensemble projections that account for climate (e.g., temperature, precipitation, wind) and socio-economic variables (e.g., population, GDP, technological developments), and represent the consequences and effects of climate and socio-economic changes on water resources. We use a tailored Basin Risk vs. Operational Risk Matrix depicting the future scenarios (2030 and 2050) for optimistic, current trend and pessimistic pathways to identify regional and production site specific water risks.

(5.1.1.11) Rationale for choice of scenario

We use the WWF Water Risk Filter which combines different climate scenarios to explore future water risks. The Water Risk Filter allows us to cover physical risks such as scarcity, flooding, water quality and also regulatory and reputational aspects, which can be projected into the future (e.g. 2030 or 2050). For 2023 we achieved an average overall basin risk score of 3 (medium risk) across our production sites. Currently we see no immediate significant risks in connection with the basin bodies used. Nevertheless, the use of future scenarios allows us to mitigate risks and build up resilience in areas with increasing risk forecasts. Our Water Stewardship Program allows us to develop and follow up on identified water related aspects on a regional (production site) level. In 2021 we created our corporate Water Stewardship Standard. This standard was rolled out globally to all regions and production sites in 2022. The data provided through the WWF Water Risk Filter and also the scenario analysis builds an integral part of our Water Stewardship Standard allowing regions and production sites to individually assess their water related risks, define countermeasures, and build up resilience. Ongoing investments (CapEx) also aim to save water-volumes in production processes within WACKER's productivity program (WOS). We anticipate higher water-related investments (CapEx and OpEx) in the upcoming years. The importance of water related impacts on our business is also reflected in our corporate goal settings. Until 2030 WACKER will reduce the specific water withdrawal group-wide by 15% per ton of net production. To achieve this target, for example, over the next 10 years we will make all of our process chains more energy efficient in order to reduce the heat loads that need to be dissipated and we will identify relevant wastewater sources and reduce substance loads by modifying our processes and/or taking appropriate pretreatment measures.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP5

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 4.0°C and above

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025
☑ 2040
☑ 2060

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Finance and insurance

☑ Sensitivity of capital (to nature impacts and dependencies)

Regulators, legal and policy regimes

☑ Methodologies and expectations for science-based targets

Direct interaction with climate

☑ On asset values, on the corporate

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Our ClimateRisk Analysis used: Climate scenarios of HRC Physical Climate Risk reporting the EU taxonomy stipulates the consideration of physical climate risks under different scenarios, mostly related to different global temperature developments in future. This way, the changing risk exposure of the analyzed sites can be anticipated and assessed, not only over time, but also in relation to climate change, which is viewed progressing at different rates of increasing global temperature driven by greenhouse gas concentrations emitted to the atmosphere in the different scenarios. Our analysis applies to different scenarios (Paris-aligned (SSP1-2.6, Sustainability-driven pathway, global warming is projected to be below 2C by end of this century), Emissions Peak in 2040 (SSP2-4.5, Middle of the road, global warming is projected to be between 2 C and 3 C by the end of this century) and Business as Usual (SSP5-8.5, "Worst case scenario", global warming is projected to be over 4 C by the end of this century). All scenarios can potentially occur and are caused by different concentrations of greenhouse gases emitted in the global atmosphere. We analyze how the site-specific risk exposure can change under different climate scenarios and their impact in terms of different assumed manifestations of climate change. Under the aspect of risk exposure to climate-related risks, we check different time periods from short-, medium- and long term. Climate risk data of HRC Physical Climate Risk Reporting This report is based on data from EarthScanTM (Mitiga Solutions) and ARGOS (HDI Global SE). Both tools use scientific climate data (including CMIP6, ERA5, NASA GDDP or CORDEX) to determine the risk exposure of a specific site as accurately as possible. The data outputs are continuously validated. The validation process includes a range of sanity checks, differential mapping, scientific and statistical validation.

(5.1.1.11) Rationale for choice of scenario

RCP8.5 According to current estimations based on policies and actions from governments all over the world a temperature increase of 2.0-5.0C is probable. (climateactiontracker.org). Taking this into account, RCP 8.5 was selected as a reasonable worst case scenario. The main impacts for WACKER related to this scenario will be the reduction and warming of cooling water and increase and amplification of wind influence.

Water

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP5

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 4.0ºC and above

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2040

☑ 2060

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Changes in ecosystem services provision

☑ Climate change (one of five drivers of nature change)

Finance and insurance

☑ Sensitivity of capital (to nature impacts and dependencies)

Direct interaction with climate

☑ On asset values, on the corporate

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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warming is projected to be between 2 C and 3 C by the end of this century) and Business as Usual (SSP5-8.5, "Worst case scenario", global warming is projected to be over 4 C by the end of this century). All scenarios can potentially occur and are caused by different concentrations of greenhouse gases emitted in the global atmosphere. We analyse how the site-specific risk exposure can change under different climate scenarios and their impact in terms of different assumed manifestations of climate change. Under the aspect of risk exposure to climate-related risks, we check differend time periodes from short-, medium- and longterm. Climate risk data of HRC Physical Climate Risk Reporting This report is based on data from EarthScanTM (Mitiga Solutions) and ARGOS (HDI Global SE). Both tools use scientific climate data (including CMIP6, ERA5, NASA GDDP or CORDEX) to determine the risk exposure of a specific site as accurately as possible. The data outputs are continuously validated. The validation process includes a range of sanity checks, differential mapping, scientific and statistical validation.

(5.1.1.11) Rationale for choice of scenario

RCP8.5 According to current estimations based on policies and actions from governments all over the world a temperature increase of 2.0-5.0C is probable. (climateactiontracker.org). Taking this into account, RCP 8.5 was selected as a reasonable worst case scenario. The main impacts for WACKER related to this scenario will be the reduction and warming of cooling water and increase and amplification of wind influence.
[Add row]

(5.1.2) Provide details of the outcomes of your organization’s scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

- Regarding our product portfolio esp. the IRENA scenario helped us understand the rise in market potential for our climate friendly and enabling products like our polysilicon for photovoltaics. It shows huge potentials and is reflected in our investment plans for Germany and the US market. We discuss this in more depth in our opportunity descriptions (see C2.4a). In this context WACKER set the target of selling 100% products fulfilling defined sustainability criteria by 2030. WACKER also started a project to automatically calculate the product carbon footprint of its whole product portfolio until end of 2024. - The scenario analyses also helped us to clearly see the replacement trend to renewable feedstocks (e.g bio methane or hydrogen) for our own production activities and of the switch from fossil-based heat to steam from heat pumps and electrical steam generation. Therefore, WACKER started a project in 2022 to analyze the future energy supply situation for its main production sites in Germany and to develop a roadmap for fossil-free steam generation beyond 2030. - IRENA showed us that the purchase of renewable energy, use of biogenic fuels (i.e. bio methane or hydrogen) for own energy generation is crucial covering our future energy demand. In 2022, WACKER started to purchase renewable energy with the clear goal to completely switch from fossil to renewable energy within the next 10-15 years. Our RCP 8.5 scenario analysis helps us to analyze our physical climate risks (acute/chronic) at site level, identify risks and, if necessary, take countermeasures at an early stage.

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

We use the WWF Water Risk Filter which combines different climate scenarios to explore future water risks. The Water Risk Filter allows us to cover physical risks such as scarcity, flooding, water quality and also regulatory and reputational aspects, which can be projected into the future (e.g. 2030 or 2050). For 2023 we achieved an average overall basin risk score of 3 (medium risk) across our production sites. Currently we see no immediate significant risks in connection with the basin bodies used. Nevertheless, the use of future scenarios allows us to mitigate risks and build up resilience in areas with increasing risk forecasts. Our Water Stewardship Program allows us to develop and follow up on identified water related aspects on a regional (production site) level. In 2021, we created our corporate Water Stewardship Standard. This standard was rolled out globally to all regions and production sites in 2022. The data provided through the WWF Water Risk Filter and also the scenario analysis builds an integral part of our Water Stewardship Standard allowing regions and production sites to individually assess their water related risks, define countermeasures, and build up resilience. In summary, it can be stated that the scenario analysis and the subsequent assessment did not result in any immediate need for action for our locations and therefore no significant risks/opportunities were identified for the company.
[Fixed row]

(5.2) Does your organization’s strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

☑ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:

☑ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

☑ No, and we do not plan to add an explicit commitment within the next two years

(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

As a chemical company, Wacker is still dependent on fossil-based feedstock. In future, we are planning a transformation from fossil-based feedstock to alternative (biogenic, recycled, CO2) raw materials, but currently a phasing out of fossil-based raw materials due to a lack of alternatives is not feasible.

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☑ We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

WACKER is publicly listed since 2006 and is currently part of Germany’s MDAX stock index. Feedback from shareholders can be provided via different ways: - Wacker's Investor Relations department is in regular contact with investors through quarterly investor calls. - Capital Market Days (CMD) which take place every 1-2

years. At the CMD, investors get the possibility to give feedback during an extensive Q&A session. The next CMD will take place in 2024 - Supervisory Board Meetings: WACKER's strategy and targets, including all climate related topics are regularly monitored by our supervisory board which meets 4 times a year. - Investor rankings and questionnaires: WACKER systematically evaluates valuations from investor questionnaires to identify topics to be improved. In addition, WACKER targets are in-line with 1.5C scenario of the Paris Agreement and independently validated by the science-based target initiative SBTI).

(5.2.9) Frequency of feedback collection

Select from:

☑ More frequently than annually

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

Our transition plan relies on the assumption of the availability of renewable energy, alternative feedstocks with low or zero carbon footprint, low carbon transportation and mobility and technology readiness of new climate friendly technologies (heat pumps, carbon capture).

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

According to our SBTi validated mid-term, long-term and Net-Zero targets we report our annual progress in GHG reduction. Our GHG reduction roadmap is directly connected to our transition plan. In the current as well as in previous years we reported progress especially in absolute energy efficiency projects and in our transition to renewable energy procurement

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

☑ Forests

☑ Water

☑ Biodiversity

(5.2.14) Explain how the other environmental issues are considered in your climate transition plan

- Change to bio-based feedstock according to "Deforestation" regulation (Forests, Biodiversity): A sustainable reforestation has to be considered when using bio-based feedstock. The risk is lack of availability on bio-based feedstock. According to our transition plan, we will have less heat input to water. This will have positive impact to the environmental issues Water and Biodiversity - with measures in our transition plan (i.e. heat recovery we will subsequently decrease our emissions from fossil steam generation to air and water. This will have positive impact to Biodiversity, Forests and Water
[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

☑ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

☑ Products and services

☑ Upstream/downstream value chain

☑ Investment in R&D

☑ Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Under the WACKER Sustainable Solutions (WSS) program (launched in 2018) we are assessing the sustainability performance of our products in accordance with the standards set by the World Business Council for Sustainable Development (WBCSD) in different end applications. The program helps us to either identify environmental risks and business risks of our products at an early stage or to promote our sustainable products more substantially as environmental opportunities. The evaluation itself is based on a questionnaire that covers all relevant sustainability aspects including environmental issues along the product life cycle and leads to a classification into 5 clusters. The process is to be repeated on a regular basis every 2 or 3 years. An annual review is carried out, nonetheless. During the evaluation the products are checked against basic sustainability standards: its toxicological classification, regulatory and social criteria, conflict industries and materials. If the basic criteria are not met, we evaluate the related business risk. A set of actions is accordingly defined and steered by portfolio management. If the basic criteria are met, we evaluate the sustainability profile of the products over the whole life cycle. We define the influence on material efficiency, on energy demand, on water usage plus its effects on society. We define this by comparing and referencing products or even whole systems. Not only positive aspects are taken into consideration. Our aim is to continually increase the proportion of products that contribute to sustainability and in particular to environmental issues. By the end of 2023, 94 percent make a neutral or positive contribution to sustainability. For the remaining 6 percent, we are identifying starting points for improvements, such as substituting ingredients. We want to raise the share of sustainable products and products for sustainable applications to 100 percent by 2030. Product example polysilicon for photovoltaics: The annual amount produced by WACKER saves 3m t of CO2 compared to same amount produced in China. Secondly, over their lifetime of 30 years, the photovoltaic modules produced by the annual amount of polysilicon produced by WACKER save 466m net tons of CO2 compared to conventional energy generation.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

In order to ensure sustainable business practices and collaboration with the adequate suppliers WACKER puts great emphasis on sustainable supply-chain management. Since our company has sites in Europe, North, Central and South America and Asia, we work together with suppliers globally. The risks that this entails must be identified, evaluated and monitored. Potential critical issues include, for example, working conditions, ethical standards, safety standards (particularly when handling hazardous materials) as well as the use of local resources (e.g. use of water and energy consumption). To limit such risks, we must ensure that we procure our raw materials, as well as technical goods and services, from responsible suppliers. To avoid every supplier needing to fill out different questionnaires or undergo different audits for different customers, we joined the “Together for Sustainability” (TfS) initiative in 2015 (launched by the chemical industry in 2011). Driven by

environmental risks and opportunities, the organization aims at developing a global program for responsible procurement of goods and services and improving the ecological and social standards of suppliers. The results of TfS audits and assessments are integral to our process of supplier evaluation. If the results are unsatisfactory, we talk to the supplier about how they could make improvements. Reassessments or repeated audits are used to follow up on progress. Consistently poor results and lack of cooperation have consequences and may ultimately lead to business relations being terminated. We take a risk-based approach when assessing our suppliers. Our aim is to use TfS to evaluate the sustainability performance of all our key suppliers, who account for more than 80 percent of the Group's procurement volume. Since joining TfS, we have made good progress along this path. At the end of 2023, 90 percent of our key suppliers were covered by a valid TfS assessment or audit (i.e. no more than three years old). A monthly management report tracks how successfully TfS goals are met. In addition, we require a clear commitment from our suppliers to our Supplier Code of Conduct, including responsible handling of environmental issues. Our WACKER goal: 100% of key suppliers fulfilling sustainability standards until 2030. At the end of 2023, we already achieved 79% of our suppliers fulfilling this requirement. Furthermore, over 90 percent committed to complying with our Supplier Code of Conduct during the year under review.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Environmental risks and opportunities have influenced our R&D investment strategy for many years now. The development of new products addressing the megatrends renewable energies, population growth and urbanization is key of our strategy. Clear goal is to develop products that enable resource-saving, efficient water usage and GHG reduction. For example, we work on new anode materials for more efficient lithium-ion-batteries since 2010. In addition, we started to develop thermal interface materials for high-voltage batteries to be used in electric vehicles in 2016. Another focus of R&D are future construction technologies. Providing materials for more efficient and sustainable construction will also help to reduce emissions in the future, e.g. by employing external thermal insulation composite systems (ETICS).

Operations

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

The ongoing group-wide WACKER Operating System (WOS) is influenced by environmental risks and opportunities because with the program we have an impact on emission reduction and efficient water usage. Further, it helps us to improve productivity along the entire supply chain. The program focused on curbing raw-material consumption and raising process efficiency at our plants. The goal being to further lower specific operating costs by reassessing all main productivity levers including energy efficiency and thereby contributing to emission reductions and reduced water withdrawals. The WACKER Operating System (WOS) program is helping us boost productivity along the entire value chain. In the recent years, we handled more than 1000 projects, which focused on raising production output from existing plants and optimizing energy consumption. In 2021, we further set up a separate budget for investments, supporting ideas to reduce process emissions or use other resources (like water) more efficiently.
[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Capital expenditures

(5.3.2.2) Effect type

Select all that apply

☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Higher demand for low carbon energy production technologies. In the business segment POLYSILICON, we monitor energy related regulatory changes to assess demand for our products and future market opportunities. With the Paris Agreement entering into force in 2016, the signing parties agreed to put forward their best efforts to fulfil their nationally determined contributions (NDCs) aimed at keeping global temperatures rising this century well below 2 degrees Celsius above pre-industrial levels. The fulfilment of this goal will not be possible without the power sector becoming less carbon intensive. Countries around the world have enacted legislation to facilitate investments in renewable power. Through a quantitative, bottom-up analysis of regulatory frameworks, WACKER forecasts future global installations for PV modules. Time horizon: Mid-term and long-term growth forecasts are among the factors considered when accessing potential capacity increases.

Row 2

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Direct costs

☑ Capital expenditures

(5.3.2.2) Effect type

Select all that apply

☑ Risks

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Increasing carbon pricing. As an energy and carbon intensive company increasing carbon pricing would lead to significant higher cost in the future. Therefore, we set up a concrete plan to reduce carbon emissions led by our science based targets. Decreasing carbon emissions will positively affect the cost caused by carbon pricing. To achieve emission reduction we introduced a separate investment budget to support measures to reduce GHG emissions.
[Add row]

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
	Select from: ☑ Yes	*Select all that apply* ☑ A sustainable finance taxonomy	*Select from:* ☑ At both the organization and activity level

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:
☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Climate change mitigation

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☑ Yes

(5.4.1.5) Financial metric

Select from:

☑ Revenue/Turnover

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

6400000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

0.1

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

0.1

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

0.1

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

66.9

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

31.3

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

Please note: Due to the lack of currently not yet determined target for the percentage share of selected financial metric planned to align in 2025 (%) and 2030 (%), the value of 2023 has been set here. The methodology for the classification of economic activities follows Annex I of Commission Delegated Regulations (EU)2021/2139, (EU)2023/2485, (EU)2023/2086, (EU)2022/1214, 2023/3850, (EU)2023/3851 supplementing Regulation (EU)2020/852, with the aid of the NACE codes cited. The economic activities we have identified fall under the environmental objective “climate change mitigation.” Because we identified only those eligible activities falling under one specific objective and because these KPIs relate to consolidated figures, there is no duplication of taxonomy-eligible sales, CapEx or OpEx. Economic activities identified as taxonomy-eligible under the “climate change mitigation” objective included those from the “Manufacture of plastics in primary form” category. This category covers economic activities performed by WACKER POLYMERS (finished products based on polyvinyl acetate), SILICONES (silicone-based products such as silicone sealants and pyrogenic silica as insulation material) and BIOSOLUTIONS (the sale of PVAc-based gum base for chewing gum). In the case of activities identified as taxonomy-eligible under the “climate change mitigation” objective, we assessed the taxonomy alignment of these activities, during the 2023 review period, using defined technical screening criteria. In this context, a company must prove, firstly, that the relevant activity makes a substantial contribution (SC) to “climate change mitigation.” If this SC can be demonstrated, the activity must meet additional DNSH (DoNoSignificantHarm) criteria to ensure that the activity does no significant harm to any other environmental objectives. In accordance with Art.18 of Regulation 2020/852, the minimum safeguards defined therein must then, furthermore, be demonstrated. In accordance with Art.18 (1), appropriate due diligence and remedy procedures must be implemented to ensure alignment with those CSR standards cited in the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights. In accordance with Art.18 (2), it must be demonstrated as part of these due diligence and remedy procedures that account is taken of the principal adverse impact indicators on Employment and Social Affairs, Respect for Human Rights and Combating Bribery and Corruption. Our taxonomy-eligible economic activities under Annex I of Commission Delegated Regulations (EU)2021/2139, (EU)2023/2485, (EU)2023/2086, (EU)2023/2026, (EU) 2023/1214, 2023/3850, (EU)2023/3851 supplementing Regulation (EU)2020/852 can be categorized in particular as the “Manufacture of plastics in primary form” at WACKER POLYMERS and SILICONES. In this context, we were able to prove that the requirements for a substantial contribution to climate change mitigation are met as regards Criterion c) “manufactured... wholly or partially from renewable feedstock” for one part of the above-mentioned activity. The corresponding DNSH criteria were also assessed for the activities identified as taxonomy-aligned, with the result that these criteria were met as well. In accordance with Art.18 of Regulation 2020/852, the minimum safeguards defined therein could be demonstrated. The basis for calculation and disclosure of taxonomy-eligible proportions of sales, CapEx and OpEx in relation to the respective share in total Group sales or total Group CapEx or OpEx is applied analogously to taxonomy-aligned activities. That is, the individual taxonomy-aligned proportions of sales/CapEx/OpEx are compared with the respective proportion of sales, CapEx or OpEx for the entire Group. The same applies to the taxonomy-aligned proportions of capital expenditures and operating expenditures as compared with the respective total figures calculated using a production volume key.

Row 2

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Climate change mitigation

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☑ Yes

(5.4.1.5) Financial metric

Select from:

☑ CAPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

100000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

0.02

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

0.02

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

0.02

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

31

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

53.2

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

Please note: Due to the lack of currently not yet determined target for the percentage share of selected financial metric planned to align in 2025 (%) and 2030 (%), the value of 2023 has been set here. The methodology for the classification of economic activities follows Annex I of Commission Delegated Regulations (EU)2021/2139, (EU)2023/2485, (EU)2023/2086, (EU)2022/1214, 2023/3850, (EU)2023/3851 supplementing Regulation (EU)2020/852, with the aid of the NACE codes cited. The economic activities we have identified fall under the environmental objective "climate change mitigation." Because we identified only those eligible activities falling under one specific objective and because these KPIs relate to consolidated figures, there is no duplication of taxonomy-eligible sales, CapEx or OpEx. Economic activities identified as taxonomy-eligible under the "climate change mitigation" objective included those from the "Manufacture of plastics in primary form" category. This category covers economic activities performed by WACKER POLYMERS (finished products based on polyvinyl acetate), SILICONES (silicone-based products such as silicone sealants and pyrogenic silica as insulation material) and BIOSOLUTIONS (the sale of PVAc-based gum base for chewing gum). In the case of activities identified as taxonomy-eligible under the "climate change mitigation" objective, we assessed the taxonomy alignment of these activities, during the 2023 review period, using defined technical screening criteria. In this context, a company must prove, firstly, that the relevant activity makes a substantial contribution (SC) to "climate change mitigation." If this SC can be demonstrated, the activity must meet additional DNSH (DoNoSignificantHarm) criteria to ensure that the activity does no significant harm to any other environmental objectives. In accordance with Art.18 of Regulation 2020/852, the minimum safeguards defined therein must then, furthermore, be demonstrated. In accordance with Art.18 (1), appropriate due diligence and remedy procedures must be implemented to ensure alignment with those CSR standards cited in the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights. In accordance with Art.18 (2), it must be demonstrated as part of these due diligence and remedy procedures that account is taken of the principal adverse impact indicators on Employment and Social Affairs, Respect for Human Rights and Combating Bribery and Corruption. Our taxonomy-eligible economic activities under Annex I of Commission Delegated Regulations (EU)2021/2139, (EU)2023/2485, (EU)2023/2086, (EU)2023/2026, (EU) 2023/1214, 2023/3850, (EU)2023/3851 supplementing Regulation (EU)2020/852 can be categorized in particular as the "Manufacture of plastics in primary form" at WACKER POLYMERS and SILICONES. In this context, we were able to prove that the requirements for a substantial contribution to climate change mitigation are met as regards Criterion c) "manufactured... wholly or partially from renewable feedstock" for one part of the above-mentioned activity. The corresponding DNSH criteria were also assessed for the activities identified as taxonomy-aligned, with the result that these criteria were met as well. In accordance with Art.18 of Regulation 2020/852, the minimum safeguards defined therein could be demonstrated. The basis for calculation and disclosure of taxonomy-eligible proportions of sales, CapEx and OpEx in relation to the respective share in total Group sales or total Group CapEx or OpEx is applied analogously to taxonomy-aligned activities. That is, the individual taxonomy-aligned proportions of sales/CapEx/OpEx

are compared with the respective proportion of sales, CapEx or OpEx for the entire Group. The same applies to the taxonomy-aligned proportions of capital expenditures and operating expenditures as compared with the respective total figures calculated using a production volume key.

Row 3

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Climate change mitigation

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☑ Yes

(5.4.1.5) Financial metric

Select from:

☑ OPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

200000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

0.02

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

0.02

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

0.02

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

47.9

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

50.5

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

Please note: Due to the lack of currently not yet determined target for the percentage share of selected financial metric planned to align in 2025 (%) and 2030 (%), the value of 2023 has been set here. The methodology for the classification of economic activities follows Annex I of Commission Delegated Regulations (EU)2021/2139, (EU)2023/2485, (EU)2023/2086, (EU)2022/1214, 2023/3850, (EU)2023/3851 supplementing Regulation (EU)2020/852, with the aid of the NACE codes cited. The economic activities we have identified fall under the environmental objective “climate change mitigation.” Because we identified only those eligible activities falling under one specific objective and because these KPIs relate to consolidated figures, there is no duplication of taxonomy-eligible sales, CapEx or OpEx. Economic activities identified as taxonomy-eligible under the “climate change mitigation” objective included those from the “Manufacture of plastics in primary form” category. This category covers economic activities performed by WACKER POLYMERS (finished products based on polyvinyl acetate), SILICONES (silicone-based products such as silicone sealants and pyrogenic silica as insulation material) and BIOSOLUTIONS (the sale of PVAc-based gum base for chewing gum). In the case of activities identified as taxonomy-eligible under the “climate change mitigation” objective, we assessed the taxonomy alignment of these activities, during the 2023 review period, using defined technical screening criteria. In this context, a company must prove, firstly, that the relevant activity makes a substantial contribution (SC) to “climate change mitigation.” If this SC can be demonstrated, the activity must meet additional DNSH (DoNoSignificantHarm) criteria to ensure that the activity does no significant harm to any other environmental objectives. In accordance with Art.18 of Regulation 2020/852, the minimum safeguards defined therein must then, furthermore, be demonstrated. In accordance with Art.18 (1), appropriate due diligence and remedy procedures must be implemented to ensure alignment with those CSR standards cited in the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights. In accordance with Art.18 (2), it must be demonstrated as part of these due diligence and remedy procedures that account is taken of the principal adverse impact indicators on Employment and Social Affairs, Respect for Human Rights and Combating Bribery and Corruption. Our taxonomy-eligible economic activities under Annex I of Commission Delegated Regulations (EU)2021/2139, (EU)2023/2485, (EU)2023/2086, (EU)2023/2026, (EU) 2023/1214, 2023/3850, (EU)2023/3851 supplementing Regulation (EU)2020/852 can be categorized in particular as the “Manufacture of plastics in primary form” at WACKER POLYMERS and SILICONES. In this context, we were

able to prove that the requirements for a substantial contribution to climate change mitigation are met as regards Criterion c) "manufactured... wholly or partially from renewable feedstock" for one part of the above-mentioned activity. The corresponding DNSH criteria were also assessed for the activities identified as taxonomy-aligned, with the result that these criteria were met as well. In accordance with Art.18 of Regulation 2020/852, the minimum safeguards defined therein could be demonstrated. The basis for calculation and disclosure of taxonomy-eligible proportions of sales, CapEx and OpEx in relation to the respective share in total Group sales or total Group CapEx or OpEx is applied analogously to taxonomy-aligned activities. That is, the individual taxonomy-aligned proportions of sales/CapEx/OpEx are compared with the respective proportion of sales, CapEx or OpEx for the entire Group. The same applies to the taxonomy-aligned proportions of capital expenditures and operating expenditures as compared with the respective total figures calculated using a production volume key.
[Add row]

(5.4.2) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.

Row 1

(5.4.2.1) Economic activity

Select from:
☑ Manufacture of plastics in primary form

(5.4.2.2) Taxonomy under which information is being reported

Select from:
☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:
☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply
☑ Turnover

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Transitional activity

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

6400000

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.1

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

The methodology for the classification of economic activities follows Annex I of Commission Delegated Regulations (EU)2021/2139, (EU)2023/2485, (EU)2023/2086, (EU)2022/1214, 2023/3850, (EU)2023/3851 supplementing Regulation (EU)2020/852, with the aid of the NACE codes cited. The economic activities we have identified fall under the environmental objective "climate change mitigation." Because we identified only those eligible activities falling under one specific objective and because these KPIs relate to consolidated figures, there is no duplication of taxonomy-eligible sales, CapEx or OpEx. Economic activities identified as taxonomy-eligible under the "climate change mitigation" objective included those from the "Manufacture of plastics in primary form" category. This category covers economic activities performed by WACKER POLYMERS (finished products based on polyvinyl acetate), SILICONES (silicone-based products such as silicone sealants and pyrogenic silica as insulation material) and BIOSOLUTIONS (the sale of PVAc-based gum base for chewing gum). In the case of activities identified as taxonomy-eligible under the "climate change mitigation" objective, we assessed the taxonomy alignment of these activities, during the 2023 review period, using defined technical screening criteria. In this context, a company must prove, firstly, that the relevant activity makes a substantial contribution (SC) to "climate change mitigation." If this SC can be demonstrated, the activity must meet additional DNSH (DoNoSignificantHarm) criteria to ensure that the activity does no significant harm to any other environmental objectives. In accordance with Art.18 of Regulation 2020/852, the minimum safeguards defined therein must then, furthermore, be

demonstrated. The basis for calculation as taxonomy-eligible ("Plastics in primary form") and disclosure of taxonomy-eligible proportions of sales, capital expenditure (CapEx) and operating expenditure (OpEx) in relation to the respective share in total Group sales or total Group capital expenditure or operating expenditure is applied analogously to taxonomy-aligned activities. That is, the individual taxonomy-aligned proportions of sales/CapEx/OpEx are compared with the respective proportion of sales, CapEx or OpEx for the entire Group. The same applies to the taxonomy-aligned proportions of capital expenditures and operating expenditures as compared with the respective total figures calculated using a production volume key.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Economic activities identified as taxonomy-eligible under the "climate change mitigation" objective included those from the "Manufacture of plastics in primary form" category. This category covers economic activities performed by WACKER POLYMERS (finished products based on polyvinyl acetate), SILICONES (silicone-based products such as silicone sealants and pyrogenic silica as insulation material) and BIOSOLUTIONS (the sale of PVAc-based gum base for chewing gum). In the case of activities identified as taxonomy-eligible under the "climate change mitigation" objective, we assessed the taxonomy alignment of these activities, during the 2023 review period, using defined technical screening criteria. In this context, a company must prove, firstly, that the relevant activity makes a substantial contribution (SC) to "climate change mitigation." Our taxonomy-eligible economic activities under Annex I of Commission Delegated Regulations (EU) 2021/2139, (EU) 2023/2485, (EU) 2023/2086 and (EU) 2023/2026 and Commission Delegated Regulations (EU) 2023/1214, 2023/3850 and (EU) 2023/3851 supplementing Regulation (EU) 2020/852 can be categorized in particular as the "Manufacture of plastics in primary form" at WACKER POLYMERS and WACKER SILICONES. In this context, we were able to prove that the requirements for a substantial contribution to climate change mitigation are met as regards Criterion c) "manufactured... wholly or partially from renewable feedstock" for one part of the above-mentioned activity.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

The corresponding DNSH (Do no significant harm) criteria were also assessed for the activities identified as taxonomy-aligned, with the result that these criteria were met as well. It should be noted that, especially when we interpreted the DNSH criteria in Appendix C, the entire production process of each activity was taken into consideration. On the one hand, it could be proved that appropriate substances listed in Appendix C under points c) and/or e) and f) and used as such or as a raw-material component meet the exemption criteria mentioned. On the other, it could be proved that at the present moment in time, these base materials have no alternative substances or technologies, that with regard to the processes involved, these substances cannot be avoided and that they are used only under suitably controlled conditions. Furthermore, the requirements in accordance with Appendix C, point f) (2) are met as regards the end products examined. In general, the use of

raw materials is subject to strict legal requirements. They are approved by the authorities and are used under controlled conditions or in compliance with defined specifications and requirements relating to occupational and plant safety.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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Row 2

(5.4.2.1) Economic activity

Select from:

☑ Manufacture of plastics in primary form

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Transitional activity

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

100000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.02

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

The methodology for the classification of economic activities follows Annex I of Commission Delegated Regulations (EU)2021/2139, (EU)2023/2485, (EU)2023/2086, (EU)2022/1214, 2023/3850, (EU)2023/3851 supplementing Regulation (EU)2020/852, with the aid of the NACE codes cited. The economic activities we have identified fall under the environmental objective "climate change mitigation." Because we identified only those eligible activities falling under one specific objective and because these KPIs relate to consolidated figures, there is no duplication of taxonomy-eligible sales, CapEx or OpEx. Economic activities identified as taxonomy-eligible under the "climate change mitigation" objective included those from the "Manufacture of plastics in primary form" category. This category covers economic activities performed by WACKER POLYMERS (finished products based on polyvinyl acetate), SILICONES (silicone-based products such as silicone sealants and pyrogenic silica as insulation material) and BIOSOLUTIONS (the sale of PVAc-based gum base for chewing gum). In the case of activities identified as taxonomy-eligible under the "climate change mitigation" objective, we assessed the taxonomy alignment of these activities, during the 2023 review period, using defined technical screening criteria. In this context, a company must prove, firstly, that the relevant activity makes a substantial contribution (SC) to "climate change mitigation." If this SC can be demonstrated, the activity must meet additional DNSH (DoNoSignificantHarm) criteria to ensure that the activity does no significant harm to any other environmental objectives. In accordance with Art.18 of Regulation 2020/852, the minimum safeguards defined therein must then, furthermore, be demonstrated. The basis for calculation as taxonomy-eligible ("Plastics in primary form") and disclosure of taxonomy-eligible proportions of sales, capital expenditure (CapEx) and operating expenditure (OpEx) in relation to the respective share in total Group sales or total Group capital expenditure or operating expenditure is applied analogously to taxonomy-aligned activities. That is, the individual taxonomy-aligned proportions of sales/CapEx/OpEx are compared with the respective

proportion of sales, CapEx or OpEx for the entire Group. The same applies to the taxonomy-aligned proportions of capital expenditures and operating expenditures as compared with the respective total figures calculated using a production volume key.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Economic activities identified as taxonomy-eligible under the "climate change mitigation" objective included those from the "Manufacture of plastics in primary form" category. This category covers economic activities performed by WACKER POLYMERS (finished products based on polyvinyl acetate), SILICONES (silicone-based products such as silicone sealants and pyrogenic silica as insulation material) and BIOSOLUTIONS (the sale of PVAc-based gum base for chewing gum). In the case of activities identified as taxonomy-eligible under the "climate change mitigation" objective, we assessed the taxonomy alignment of these activities, during the 2023 review period, using defined technical screening criteria. In this context, a company must prove, firstly, that the relevant activity makes a substantial contribution (SC) to "climate change mitigation." Our taxonomy-eligible economic activities under Annex I of Commission Delegated Regulations (EU) 2021/2139, (EU) 2023/2485, (EU) 2023/2086 and (EU) 2023/2026 and Commission Delegated Regulations (EU) 2023/1214, 2023/3850 and (EU) 2023/3851 supplementing Regulation (EU) 2020/852 can be categorized in particular as the "Manufacture of plastics in primary form" at WACKER POLYMERS and WACKER SILICONES. In this context, we were able to prove that the requirements for a substantial contribution to climate change mitigation are met as regards Criterion c) "manufactured... wholly or partially from renewable feedstock" for one part of the above-mentioned activity.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

The corresponding DNSH (Do no significant harm) criteria were also assessed for the activities identified as taxonomy-aligned, with the result that these criteria were met as well. It should be noted that, especially when we interpreted the DNSH criteria in Appendix C, the entire production process of each activity was taken into consideration. On the one hand, it could be proved that appropriate substances listed in Appendix C under points c) and/or e) and f) and used as such or as a raw-material component meet the exemption criteria mentioned. On the other, it could be proved that at the present moment in time, these base materials have no alternative substances or technologies, that with regard to the processes involved, these substances cannot be avoided and that they are used only under suitably controlled conditions. Furthermore, the requirements in accordance with Appendix C, point f) (2) are met as regards the end products examined. In general, the use of raw materials is subject to strict legal requirements. They are approved by the authorities and are used under controlled conditions or in compliance with defined specifications and requirements relating to occupational and plant safety.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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Row 3

(5.4.2.1) Economic activity

Select from:

☑ Manufacture of plastics in primary form

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ OPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Transitional activity

(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

200000

(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

0.02

(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

100

(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

The methodology for the classification of economic activities follows Annex I of Commission Delegated Regulations (EU)2021/2139, (EU)2023/2485, (EU)2023/2086, (EU)2022/1214, 2023/3850, (EU)2023/3851 supplementing Regulation (EU)2020/852, with the aid of the NACE codes cited. The economic activities we have identified fall under the environmental objective "climate change mitigation." Because we identified only those eligible activities falling under one specific objective and because these KPIs relate to consolidated figures, there is no duplication of taxonomy-eligible sales, CapEx or OpEx. Economic activities identified as taxonomy-eligible under the "climate change mitigation" objective included those from the "Manufacture of plastics in primary form" category. This category covers economic activities performed by WACKER POLYMERS (finished products based on polyvinyl acetate), SILICONES (silicone-based products such as silicone sealants and pyrogenic silica as insulation material) and BIOSOLUTIONS (the sale of PVAc-based gum base for chewing gum). In the case of activities identified as taxonomy-eligible under the "climate change mitigation" objective, we assessed the taxonomy alignment of these activities, during the 2023 review period, using defined technical screening criteria. In this context, a company must prove, firstly, that the relevant activity makes a substantial contribution (SC) to "climate change mitigation." If this SC can be demonstrated, the activity must meet additional DNSH (DoNoSignificantHarm) criteria to ensure that the activity does no significant harm to any other environmental objectives. In accordance with Art.18 of Regulation 2020/852, the minimum safeguards defined therein must then, furthermore, be demonstrated. The basis for calculation as taxonomy-eligible ("Plastics in primary form") and disclosure of taxonomy-eligible proportions of sales, capital expenditure (CapEx) and operating expenditure (OpEx) in relation to the respective share in total Group sales or total Group capital expenditure or operating expenditure is applied analogously to taxonomy-aligned activities. That is, the individual taxonomy-aligned proportions of sales/CapEx/OpEx are compared with the respective proportion of sales, CapEx or OpEx for the entire Group. The same applies to the taxonomy-aligned proportions of capital expenditures and operating expenditures as compared with the respective total figures calculated using a production volume key.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Economic activities identified as taxonomy-eligible under the "climate change mitigation" objective included those from the "Manufacture of plastics in primary form" category. This category covers economic activities performed by WACKER POLYMERS (finished products based on polyvinyl acetate), SILICONES (silicone-based products such as silicone sealants and pyrogenic silica as insulation material) and BIOSOLUTIONS (the sale of PVAc-based gum base for chewing gum). In the case of activities identified as taxonomy-eligible under the "climate change mitigation" objective, we assessed the taxonomy alignment of these activities, during the 2023 review period, using defined technical screening criteria. In this context, a company must prove, firstly, that the relevant activity makes a substantial contribution (SC) to "climate change mitigation." Our taxonomy-eligible economic activities under Annex I of Commission Delegated Regulations (EU) 2021/2139, (EU) 2023/2485, (EU) 2023/2086 and (EU) 2023/2026 and Commission Delegated Regulations (EU) 2023/1214, 2023/3850 and (EU) 2023/3851 supplementing Regulation (EU) 2020/852 can be categorized in particular as the "Manufacture of plastics in primary form" at WACKER POLYMERS and WACKER SILICONES. In this context, we were able to prove that the requirements for a substantial contribution to climate change mitigation are met as regards Criterion c) "manufactured... wholly or partially from renewable feedstock" for one part of the above-mentioned activity.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

The corresponding DNSH (Do no significant harm) criteria were also assessed for the activities identified as taxonomy-aligned, with the result that these criteria were met as well. It should be noted that, especially when we interpreted the DNSH criteria in Appendix C, the entire production process of each activity was taken into consideration. On the one hand, it could be proved that appropriate substances listed in Appendix C under points c) and/or e) and f) and used as such or as a raw-material component meet the exemption criteria mentioned. On the other, it could be proved that at the present moment in time, these base materials have no alternative substances or technologies, that with regard to the processes involved, these substances cannot be avoided and that they are used only under suitably controlled conditions. Furthermore, the requirements in accordance with Appendix C, point f) (2) are met as regards the end products examined. In general, the use of raw materials is subject to strict legal requirements. They are approved by the authorities and are used under controlled conditions or in compliance with defined specifications and requirements relating to occupational and plant safety.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

annual_report_23_taxonomy_p.262-269.pdf

Row 4

(5.4.2.1) Economic activity

Select from:
☑ Manufacture of plastics in primary form

(5.4.2.2) Taxonomy under which information is being reported

Select from:
☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:
☑ Taxonomy-eligible but not aligned

(5.4.2.4) Financial metrics

Select all that apply
☑ Turnover

(5.4.2.10) Taxonomy-eligible but not aligned turnover from this activity in the reporting year (currency)

4285900000

(5.4.2.11) Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

66.9

(5.4.2.27) Calculation methodology and supporting information

The methodology for the classification of economic activities follows Annex I of Commission Delegated Regulations (EU)2021/2139, (EU)2023/2485, (EU)2023/2086, (EU)2022/1214, 2023/3850, (EU)2023/3851 supplementing Regulation (EU)2020/852, with the aid of the NACE codes cited. The economic activities we have identified fall under the environmental objective "climate change mitigation." Because we identified only those eligible activities falling under one specific objective and because these KPIs relate to consolidated figures, there is no duplication of taxonomy-eligible sales, CapEx or OpEx. Economic activities identified as taxonomy-eligible under the "climate change mitigation" objective included those from the "Manufacture of plastics in primary form" category. This category covers economic activities performed by WACKER POLYMERS (finished products based on polyvinyl acetate), SILICONES (silicone-based products such as silicone sealants and pyrogenic silica as insulation material) and BIOSOLUTIONS (the sale of PVAc-based gum base for chewing gum). In the case of activities identified as taxonomy-eligible under the "climate change mitigation" objective, we assessed the taxonomy alignment of these activities, during the 2023 review period, using defined technical screening criteria. In this context, a company must prove, firstly, that the relevant activity makes a substantial contribution (SC) to "climate change mitigation." If this SC can be demonstrated, the activity must meet additional DNSH (DoNoSignificantHarm) criteria to ensure that the activity does no significant harm to any other environmental objectives. In accordance with Art.18 of Regulation 2020/852, the minimum safeguards defined therein must then, furthermore, be demonstrated. The basis for calculation as taxonomy-eligible ("Plastics in primary form") and disclosure of taxonomy-eligible proportions of sales, capital expenditure (CapEx) and operating expenditure (OpEx) in relation to the respective share in total Group sales or total Group capital expenditure or operating expenditure is applied analogously to taxonomy-aligned activities. That is, the individual taxonomy-aligned proportions of sales/CapEx/OpEx are compared with the respective proportion of sales, CapEx or OpEx for the entire Group. The same applies to the taxonomy-aligned proportions of capital expenditures and operating expenditures as compared with the respective total figures calculated using a production volume key.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ No

(5.4.2.29) Details of substantial contribution criteria analysis

Economic activities identified as taxonomy-eligible under the "climate change mitigation" objective included those from the "Manufacture of plastics in primary form" category. This category covers economic activities performed by WACKER POLYMERS (finished products based on polyvinyl acetate), SILICONES (silicone-based products such as silicone sealants and pyrogenic silica as insulation material) and BIOSOLUTIONS (the sale of PVAc-based gum base for chewing gum). In the case of activities identified as taxonomy-eligible under the "climate change mitigation" objective, we assessed the taxonomy alignment of these activities, during the 2023 review period, using defined technical screening criteria. In this context, a company must prove, firstly, that the relevant activity makes a substantial contribution (SC) to "climate change mitigation." Our taxonomy-eligible economic activities under Annex I of Commission Delegated Regulations (EU) 2021/2139, (EU) 2023/2485, (EU) 2023/2086 and (EU) 2023/2026 and Commission Delegated Regulations (EU) 2023/1214, 2023/3850 and (EU) 2023/3851 supplementing Regulation (EU) 2020/852 can be categorized in particular as the "Manufacture of plastics in primary form" at WACKER POLYMERS and WACKER SILICONES. In this context, we were able to prove that the requirements for a substantial contribution to climate change mitigation are met as regards Criterion c) "manufactured... wholly or partially from renewable feedstock" for one part of the above-mentioned activity.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ No

(5.4.2.31) Details of do no significant harm analysis

The corresponding DNSH (Do no significant harm) criteria were also assessed for the activities identified as taxonomy-aligned, with the result that these criteria were met as well. It should be noted that, especially when we interpreted the DNSH criteria in Appendix C, the entire production process of each activity was taken into consideration. On the one hand, it could be proved that appropriate substances listed in Appendix C under points c) and/or e) and f) and used as such or as a raw-material component meet the exemption criteria mentioned. On the other, it could be proved that at the present moment in time, these base materials have no alternative substances or technologies, that with regard to the processes involved, these substances cannot be avoided and that they are used only under suitably controlled conditions. Furthermore, the requirements in accordance with Appendix C, point f) (2) are met as regards the end products examined. In general, the use of raw materials is subject to strict legal requirements. They are approved by the authorities and are used under controlled conditions or in compliance with defined specifications and requirements relating to occupational and plant safety.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

annual_report_23_taxonomy_p.262-269.pdf

Row 5

(5.4.2.1) Economic activity

Select from:

☑ Manufacture of plastics in primary form

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-eligible but not aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ CAPEX

(5.4.2.17) Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (currency)

275700

(5.4.2.18) Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

31

(5.4.2.27) Calculation methodology and supporting information

The methodology for the classification of economic activities follows Annex I of Commission Delegated Regulations (EU)2021/2139, (EU)2023/2485, (EU)2023/2086, (EU)2022/1214, 2023/3850, (EU)2023/3851 supplementing Regulation (EU)2020/852, with the aid of the NACE codes cited. The economic activities we have identified fall under the environmental objective "climate change mitigation." Because we identified only those eligible activities falling under one specific objective and because these KPIs relate to consolidated figures, there is no duplication of taxonomy-eligible sales, CapEx or OpEx. Economic activities identified as taxonomy-eligible under the "climate change mitigation" objective included those from the "Manufacture of plastics in primary form" category. This category covers economic activities performed by WACKER POLYMERS (finished products based on polyvinyl acetate), SILICONES (silicone-based products such as silicone sealants and pyrogenic silica as insulation material) and BIOSOLUTIONS (the sale of PVAc-based gum base for chewing gum). In the case of activities identified as taxonomy-eligible under the "climate change mitigation" objective, we assessed the taxonomy alignment of these activities, during the 2023 review period, using defined technical screening criteria. In this context, a company must prove, firstly, that the relevant activity makes a substantial contribution (SC) to "climate change mitigation." If this SC can be demonstrated, the activity must meet additional DNSH (DoNoSignificantHarm) criteria to ensure that the activity does no significant harm to any other environmental objectives. In accordance with Art.18 of Regulation 2020/852, the minimum safeguards defined therein must then, furthermore, be demonstrated. The basis for calculation as taxonomy-eligible ("Plastics in primary form") and disclosure of taxonomy-eligible proportions of sales, capital expenditure (CapEx) and operating expenditure (OpEx) in relation to the respective share in total Group sales or total Group capital expenditure or operating expenditure is applied analogously to taxonomy-aligned activities. That is, the individual taxonomy-aligned proportions of sales/CapEx/OpEx are compared with the respective proportion of sales, CapEx or OpEx for the entire Group. The same applies to the taxonomy-aligned proportions of capital expenditures and operating expenditures as compared with the respective total figures calculated using a production volume key.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ No

(5.4.2.29) Details of substantial contribution criteria analysis

Economic activities identified as taxonomy-eligible under the "climate change mitigation" objective included those from the "Manufacture of plastics in primary form" category. This category covers economic activities performed by WACKER POLYMERS (finished products based on polyvinyl acetate), SILICONES (silicone-based products such as silicone sealants and pyrogenic silica as insulation material) and BIOSOLUTIONS (the sale of PVAc-based gum base for chewing gum). In the case of activities identified as taxonomy-eligible under the "climate change mitigation" objective, we assessed the taxonomy alignment of these activities, during the 2023 review period, using defined technical screening criteria. In this context, a company must prove, firstly, that the relevant activity makes a substantial contribution (SC) to "climate change mitigation." Our taxonomy-eligible economic activities under Annex I of Commission Delegated Regulations (EU) 2021/2139, (EU) 2023/2485, (EU) 2023/2086 and (EU) 2023/2026 and Commission Delegated Regulations (EU) 2023/1214, 2023/3850 and (EU) 2023/3851 supplementing Regulation (EU) 2020/852 can be categorized in particular as the "Manufacture of plastics in primary form" at WACKER POLYMERS and WACKER SILICONES. In this context, we were able to prove that the requirements for a substantial contribution to climate change mitigation are met as regards Criterion c) "manufactured... wholly or partially from renewable feedstock" for one part of the above-mentioned activity.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ No

(5.4.2.31) Details of do no significant harm analysis

The corresponding DNSH (Do no significant harm) criteria were also assessed for the activities identified as taxonomy-aligned, with the result that these criteria were met as well. It should be noted that, especially when we interpreted the DNSH criteria in Appendix C, the entire production process of each activity was taken into consideration. On the one hand, it could be proved that appropriate substances listed in Appendix C under points c) and/or e) and f) and used as such or as a raw-material component meet the exemption criteria mentioned. On the other, it could be proved that at the present moment in time, these base materials have no alternative substances or technologies, that with regard to the processes involved, these substances cannot be avoided and that they are used only under suitably controlled conditions. Furthermore, the requirements in accordance with Appendix C, point f) (2) are met as regards the end products examined. In general, the use of raw materials is subject to strict legal requirements. They are approved by the authorities and are used under controlled conditions or in compliance with defined specifications and requirements relating to occupational and plant safety.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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Row 6

(5.4.2.1) Economic activity

Select from:

☑ Manufacture of plastics in primary form

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-eligible but not aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ OPEX

(5.4.2.24) Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (currency)

363100

(5.4.2.25) Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

47.9

(5.4.2.27) Calculation methodology and supporting information

The methodology for the classification of economic activities follows Annex I of Commission Delegated Regulations (EU)2021/2139, (EU)2023/2485, (EU)2023/2086, (EU)2022/1214, 2023/3850, (EU)2023/3851 supplementing Regulation (EU)2020/852, with the aid of the NACE codes cited. The economic activities we have identified fall under the environmental objective "climate change mitigation." Because we identified only those eligible activities falling under one specific objective and because these KPIs relate to consolidated figures, there is no duplication of taxonomy-eligible sales, CapEx or OpEx. Economic activities identified as taxonomy-eligible under the "climate change mitigation" objective included those from the "Manufacture of plastics in primary form" category. This category covers economic activities performed by WACKER POLYMERS (finished products based on polyvinyl acetate), SILICONES (silicone-based products such as silicone sealants and pyrogenic silica as insulation material) and BIOSOLUTIONS (the sale of PVAc-based gum base for chewing gum). In the case of activities identified as taxonomy-eligible under the "climate change mitigation" objective, we assessed the taxonomy alignment of these activities, during the 2023 review period, using defined technical screening criteria. In this context, a company must prove, firstly, that the relevant activity makes a substantial contribution (SC) to "climate change mitigation." If this SC can be demonstrated, the activity must meet additional DNSH (DoNoSignificantHarm) criteria to ensure that the activity does no significant harm to any other environmental objectives. In accordance with Art.18 of Regulation 2020/852, the minimum safeguards defined therein must then, furthermore, be demonstrated. The basis for calculation as taxonomy-eligible ("Plastics in primary form") and disclosure of taxonomy-eligible proportions of sales, capital expenditure (CapEx) and operating expenditure (OpEx) in relation to the respective share in total Group sales or total Group capital expenditure or operating expenditure is applied analogously to taxonomy-aligned activities. That is, the individual taxonomy-aligned proportions of sales/CapEx/OpEx are compared with the respective proportion of sales, CapEx or OpEx for the entire Group. The same applies to the taxonomy-aligned proportions of capital expenditures and operating expenditures as compared with the respective total figures calculated using a production volume key.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ No

(5.4.2.29) Details of substantial contribution criteria analysis

Economic activities identified as taxonomy-eligible under the "climate change mitigation" objective included those from the "Manufacture of plastics in primary form" category. This category covers economic activities performed by WACKER POLYMERS (finished products based on polyvinyl acetate), SILICONES (silicone-based products such as silicone sealants and pyrogenic silica as insulation material) and BIOSOLUTIONS (the sale of PVAc-based gum base for chewing gum). In the case of activities identified as taxonomy-eligible under the "climate change mitigation" objective, we assessed the taxonomy alignment of these activities, during the 2023 review period, using defined technical screening criteria. In this context, a company must prove, firstly, that the relevant activity makes a substantial contribution (SC) to "climate change mitigation." Our taxonomy-eligible economic activities under Annex I of Commission Delegated Regulations (EU) 2021/2139, (EU) 2023/2485, (EU) 2023/2086 and (EU) 2023/2026 and Commission Delegated Regulations (EU) 2023/1214, 2023/3850 and (EU) 2023/3851 supplementing Regulation (EU) 2020/852 can be categorized in particular as the "Manufacture of plastics in primary form" at WACKER POLYMERS and WACKER SILICONES. In this context, we were able to prove that the requirements for a substantial contribution to climate change mitigation are met as regards Criterion c) "manufactured... wholly or partially from renewable feedstock" for one part of the above-mentioned activity.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ No

(5.4.2.31) Details of do no significant harm analysis

The corresponding DNSH (Do no significant harm) criteria were also assessed for the activities identified as taxonomy-aligned, with the result that these criteria were met as well. It should be noted that, especially when we interpreted the DNSH criteria in Appendix C, the entire production process of each activity was taken into consideration. On the one hand, it could be proved that appropriate substances listed in Appendix C under points c) and/or e) and f) and used as such or as a raw-material component meet the exemption criteria mentioned. On the other, it could be proved that at the present moment in time, these base materials have no alternative substances or technologies, that with regard to the processes involved, these substances cannot be avoided and that they are used only under suitably controlled conditions. Furthermore, the requirements in accordance with Appendix C, point f) (2) are met as regards the end products examined. In general, the use of raw materials is subject to strict legal requirements. They are approved by the authorities and are used under controlled conditions or in compliance with defined specifications and requirements relating to occupational and plant safety.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:
☑ Yes

(5.4.2.33) Attach any supporting evidence

annual_report_23_taxonomy_p.262-269.pdf
[Add row]

(5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

(5.4.3.1) Details of minimum safeguards analysis

In accordance with Art. 18 of Regulation 2020/852, the minimum safeguards defined therein could then, furthermore, be demonstrated. In accordance with Art. 18 (1), it was possible to implement appropriate due diligence and remedy procedures to ensure alignment with those CSR standards cited in the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights. In accordance with Art. 18 (2), it was demonstrated as part of these due diligence and remedy procedures that account is taken of the principal adverse impact indicators on Employment and Social Affairs, Respect for Human Rights and Combating Bribery and Corruption.

(5.4.3.2) Additional contextual information relevant to your taxonomy accounting

Currently, a large number of upstream products are not covered by the EU Taxonomy Regulation. Therefore, in this reporting period, too, the EU Taxonomy Regulation does not cover WACKER POLYSILICON, whose core product is hyperpure polysilicon – a fundamental building block for highly efficient solar cells and thus a raw material that plays a vital role in the energy transition. As regards the activity identified as taxonomy-eligible ("Plastics in primary form"), the taxonomy-aligned proportion of sales to total sales of the Group is only 0.1 percent, whereas the proportion of sales from taxonomy-eligible activities is almost 66.9 percent. There are various reasons for this: A proportion of taxonomy-eligible products is already based on renewable raw materials. As no fossil-based technology is being replaced, it is impossible to achieve taxonomy alignment. Renewable raw materials are not available in sufficient quantities and at competitive prices, making it currently impossible to substitute renewable for fossil-based raw materials. Given the large number of different products for a very wide variety of value chains, the large amount of time and effort needed to meet the technical assessment criteria can be provided only in stages. The same applies to the taxonomy-aligned proportions of capital expenditures and operating expenditures as compared with the respective total figures calculated using a production volume key. The taxonomy-aligned share of CapEx in total CapEx is 0.02 percent (mainly capital expenditure in plants), as compared with 31.3 percent for taxonomy-eligible CapEx. At 0.02 percent, the taxonomy-aligned share of OpEx (including maintenance and servicing) in total OpEx is substantially lower than the taxonomy-eligible share of 52.1 percent.

(5.4.3.3) Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

Select from:

☑ Yes

[Fixed row]

(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

	Investment in low-carbon R&D	Comment
	Select from: ☑ Yes	*We drive investments in low-carbon R&D*

[Fixed row]

(5.5.3) Provide details of your organization’s investments in low-carbon R&D for chemical production activities over the last three years.

Row 1

(5.5.3.1) Technology area

Select from:

☑ Unable to disaggregate by technology area

(5.5.3.3) Average % of total R&D investment over the last 3 years

21

(5.5.3.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

0

(5.5.3.5) Average % of total R&D investment planned over the next 5 years

22

(5.5.3.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

WACKER optimizes methods and processes to be a technology leader and to operate sustainably. We concentrate on creating innovative products and applications for new markets and on serving highly promising fields such as energy storage, renewable energy generation, electromobility, modern construction and biotechnology. WACKER focuses on efficient energy utilization (incl. energy savings), energy storage, renewable-energy generation, and durability and an enhancement of reusability, degradability, or recyclability of products. We are examining the use of recycled and renewable raw materials (e.g., use of biomass) and carbon dioxide (e.g., CCU piloting) in our value chain. The development of sustainable products and highly efficient production methods accounts for a large share of R&D costs.
[Add row]

(5.9) What is the trend in your organization’s water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

213

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

24

(5.9.3) Water-related OPEX (+/- % change)

14

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

77

(5.9.5) Please explain

In 2023 total CAPEX for environmental protection was 16 Mio€. CAPEX related to water protection increased to 9 Mio € (2022: ~ 3 Mio. €). We invested in the debottlenecking of our wastewater treatment plant in Burghausen (Germany) which included new monitoring/analytical devices, upgrades in the belt filter presses, a new DCS, and a new control room, etc. In Nünchritz (Germany) different smaller investments were conducted, e.g. new and additional wastewater quality monitoring / analytical devices, video monitoring for wastewater infrastructure, and a retention capacity increase. Total OPEX for environmental protection increased to ~98 Mio € (2022: ~89 Mio €). OPEX related to water protection increased to ~41 Mio € (2022: ~36 Mio €). The increase can mainly be attributed to higher costs for our 3rd party service providers, logistics, and storage services for operations. Also costs for raw/auxiliary materials, insurance/tax, and plant maintenance increased.
[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

(5.10.1) Use of internal pricing of environmental externalities

Select from:

☑ Yes

(5.10.2) Environmental externality priced

Select all that apply

☑ Carbon

☑ Water

☑ Other

(5.10.5) Other environmental externalities priced

Select all that apply

☑ Other, please specify**:** Waste

(5.10.6) Further details of other environmental externalities priced

In addition to carbon and water, we also consider external effects in connection with waste, e.g. costs for the combustion of residues or sludge
[Fixed row]

(5.10.1) Provide details of your organization’s internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

☑ Internal fee

(5.10.1.2) Objectives for implementing internal price

Select all that apply

☑ Conduct cost-benefit analysis

☑ Drive energy efficiency
☑ Drive low-carbon investment
☑ Identify and seize low-carbon opportunities

(5.10.1.3) Factors considered when determining the price

Select all that apply
☑ Alignment with the price of a carbon tax
☑ Alignment with the price of allowances under an Emissions Trading Scheme
☑ Scenario analysis

(5.10.1.4) Calculation methodology and assumptions made in determining the price

We consider the impact of current and future carbon prices. For example, future prices are derived from the price of futures under an Emissions Trading Scheme

(5.10.1.5) Scopes covered

Select all that apply
☑ Scope 1
☑ Scope 2

(5.10.1.6) Pricing approach used – spatial variance

Select from:
☑ Differentiated

(5.10.1.7) Indicate how and why the price is differentiated

The carbon pricing varies by region to reflect the regulatory specifics of each country (e.g., German carbon pricing in the transport and heat sectors)

(5.10.1.8) Pricing approach used – temporal variance

Select from:
☑ Evolutionary

(5.10.1.9) Indicate how you expect the price to change over time

We expect prices to follow market expectations (as e.g. reflected in the price of futures under the ETS)

(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

98

(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

148

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

☑ Capital expenditure

☑ Operations

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

☑ Yes, for all decision-making processes

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

34

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

☑ Yes

(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

The carbon price is included in business decisions and investment calculations in order to make sure that economic development of carbon market is properly and timely reflected. The proper reflection of carbon prices increases transparency and supports energy efficiency projects.
[Add row]

(5.10.2) Provide details of your organization's internal price on water.

Row 1

(5.10.2.1) Type of pricing scheme

Select from:
☑ Internal fee

(5.10.2.2) Objectives for implementing internal price

Select all that apply
☑ Conduct cost-benefit analysis
☑ Drive water-related investment
☑ Drive water efficiency
☑ Incentivize consideration of water-related issues in decision making

(5.10.2.3) Factors beyond current market price are considered in the price

Select from:
☑ Yes

(5.10.2.4) Factors considered when determining the price

Select all that apply
☑ Anticipated water tariffs
☑ Costs of disposing water
☑ Costs of treating water
☑ Existing water tariffs

☑ Scenario analysis

(5.10.2.5) Calculation methodology and assumptions made in determining the price

We consider current and future costs of water

(5.10.2.6) Stages of the value chain covered

Select all that apply

☑ Direct operations

☑ Project/site specific coverage

(5.10.2.7) Pricing approach used – spatial variance

Select from:

☑ Differentiated

(5.10.2.8) Indicate how and why the price is differentiated

The price is differentiated in that it reflects the site-specific costs related to the use or treatment of water

(5.10.2.9) Pricing approach used – temporal variance

Select from:

☑ Evolutionary

(5.10.2.10) Indicate how you expect the price to change over time

Each year, we evaluate determinants affecting the price of water. As of now, we expect an increase in prices

(5.10.2.11) Minimum actual price used (currency per cubic meter)

0

(5.10.2.12) Maximum actual price used (currency per cubic meter)

1

(5.10.2.13) Business decision-making processes the internal water price is applied to

Select all that apply

☑ Capital expenditure

☑ Operations

(5.10.2.14) Internal price is mandatory within business decision-making processes

Select from:

☑ Yes, for all decision-making processes

(5.10.2.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

☑ Yes

(5.10.2.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

WACKER uses internal prices for various types of water from various resources to fulfill internal demands. Each price is calculated to cover our internal and all external costs. Water types are e.g., cooling water, which comes from Alz canal as well as a base for deionized water, used for cleaning processes of finished goods or as an integral part of our chemical products. In addition, we use drinking water, warm water and we deal with wastewater in some clarification plants. Prices are included in investment calculations to ensure that relevant factors relating to water are reflected in the decision-making process. This mechanism also promotes process transformations and projects aimed at reducing water consumption.
[Add row]

(5.11) Do you engage with your value chain on environmental issues?

Suppliers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

☑ Forests

☑ Water

Smallholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ No, and we do not plan to within the next two years

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

☑ Judged to be unimportant or not relevant

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

As a chemical company producing chemical products mainly out of fossil raw materials today and selling our products exclusively in a B2B manner stakeholder engagement with smallholders is not relevant for our business.

Customers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

☑ Forests

☑ Water

Investors and shareholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

☑ Forests

☑ Water

Other value chain stakeholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ No, and we do not plan to within the next two years

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

☑ Judged to be unimportant or not relevant

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

As chemical company only active in the B2B business our most important stakeholders along the value chain are supplier and customers. Therefore, other value chain stakeholders are considered as not relevant.
[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:
☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply
☑ Contribution to supplier-related Scope 3 emissions

(5.11.1.3) % Tier 1 suppliers assessed

Select from:
☑ 51-75%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

The Scope 3 assessment has shown that Category 1 is particularly relevant regarding suppliers, as this has the main influence in Scope 3 in the relevant categories. In this category, the individual raw material categories were assessed and it was determined that these are substantive for the environment from a 2% share of Scope 3 Category 1 and therefore also the associated suppliers.

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

☑ 51-75%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

160

Forests

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Dependence on commodities

☑ Dependence on ecosystem services/environmental assets

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 51-75%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Suppliers were classified as significant if they supplied one of the deforestation-relevant raw materials (cattle, cocoa, coffee, palm oil, rubber, soya and wood) or raw material-related products to us in the reporting year. The assessment is based on available data about specific material groups. The denominator of assessed suppliers is the number of suppliers that deliver material goods.

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

☑ Less than 1%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

59

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Basin/landscape condition

☑ Impact on water availability

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 76-99%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Key raw materials are concluded to not result in material impacts or risks according to CSRD. The approach to identify suppliers having a substantive impact is in the first instance to cover over 80 % of our procurement volume. This typically includes all important suppliers considering Water Security aspects. The threshold to identify suppliers having a substantive impact is essentially based on purchasing volume and strategic viewpoints, WACKER dependency as well as professional judgement.

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:
☑ 1-25%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

582
[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:
☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply
☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change
☑ Material sourcing

(5.11.2.4) Please explain

Suppliers are chosen based on the Scope 3 emissions share of the raw material category and their individual influence on the total emissions in their respective category based on sourced material

Forests

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to forests

☑ Regulatory compliance

(5.11.2.4) Please explain

The first step is to evaluate if a supplier provides us material which is exposed to the risk of deforestation. In a second step the resulting suppliers and raw materials are further assessed according to delivered amount and a possible impact of legislative requirements.

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

☑ Procurement spend

(5.11.2.4) Please explain

First criteria is engaging with suppliers having a substantive impact. The approach to identify suppliers having a substantive impact is in the first instance to cover over 80 % of our procurement volume. This typically includes all important suppliers considering Water Security aspects. The threshold to identify suppliers having a substantive impact is essentially based on purchasing volume and strategic viewpoints, WACKER dependency as well as professional judgement. Second criteria of engagement is our Watchlist-process. Suppliers with “Bad News” regarding environmental desasters/water issues e. g. via EcoVadis or public news are added to our Watchlist and we engage suppliers for statement including corrective and preventive actions.
[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization’s purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Requirements are included in new contracts or contract extensions with suppliers. There is a procurement directive which describes the supplier evaluation process. This process requires to set action items for suppliers to address the non-compliance in case requirements are not met. The supplier evaluation also includes sustainability issues such as emissions at product level.

Forests

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

The requirement is included in the supplier contract. As forest related raw materials are only a small part of our business the poly of addressing non-compliance is included in our general processes. These provide for a range of measures in the event that contractual elements are not complied with.

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, suppliers have to meet environmental requirements related to this environmental issue, but they are not included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

There is a procurement directive which describes the supplier evaluation process. This process requires to set action items for suppliers to address the non-compliance in case requirements are not met. The supplier evaluation also includes sustainability issues such as fulfilling minimum sustainability criteria like EcoVadis Score/TfS Audit. According to the size and industry sector (ISIC category), the supplier gets a number of questions in the Ecovadis questionnaire. The questions range from water management to water quality as well as measures on reduction of water usage. The questionnaire looks into policies, actions and coverage. [Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization’s purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Measuring product-level emissions

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Supplier scorecard or rating

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 51-75%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 26-50%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☑ 51-75%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☑ 26-50%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ 76-99%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

WACKER's Scope 3 category 1 GHG emissions are dominated by the emission of the following six core raw materials: silicon metal based materials, ethylene, acetic acid, vinyl acetate monomer, methanol and poly vinyl alcohol. In their GHG emissions these materials sum up to 78% of the total Scope 3 category 1. In 2020 we have started to collect PCF data from selected suppliers of these core raw materials. In 2021, we have extended our activities to collect data from all relevant suppliers of core raw materials and in 2023 we started to collect PCF data from suppliers for further relevant raw materials. To ensure that suppliers have to deliver such information we have started to include such requests into the supplier contracts in 2021 (for contractual supplier relationships). If suppliers do not fulfil this requirement, we will engage with them via our annual supplier rating, negotiations and request of further information in case of implausibilities. Suppliers complying with that request will receive a positive rating and feedback. The emission shares refer to the total Scope 3.1 emissions which is the main category for supplier emissions.

Forests

(5.11.6.1) Environmental requirement

Select from:

☑ Compliance with an environmental certification, please specify **:**PEFC Chain of Custody

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:
☑ 1-25%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:
☑ 1-25%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:
☑ 1-25%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:
☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:
☑ 100%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply
☑ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance

(5.11.6.12) Comment

In the reporting year the environmental requirement was 100 % fulfilled. Therefore engagement of non-compliant suppliers was not necessary.

Water

(5.11.6.1) Environmental requirement

Select from:

☑ Total water withdrawal volumes reduction

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Grievance mechanism/ Whistleblowing hotline

☑ On-site third-party audit

☑ Supplier scorecard or rating

☑ Other, please specify**:** Suppliers with “Bad News” regarding environmental desasters/water issues e. g. via EcoVadis or public news are added to our Watchlist and we engage suppliers for statement including corrective and preventive actions.

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 76-99%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 51-75%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:
☑ 76-99%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:
☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:
☑ 76-99%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply
☑ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

The supplier evaluation also includes sustainability issues such as fulfilling minimum sustainability criteria like EcoVadis Score/TfS Audit. According to the size and industry sector (ISIC category), the supplier gets a number of questions in the Ecovadis questionnaire. The questions range from water management to water quality as well as measures on reduction of water usage. The questionnaire looks into policies, actions and coverage. In case of no score, low score or bad news out of EcoVadis, TfS findings or Whistleblowing hotline the supplier is put on our Watchlist and action of the supplier will be required to remedying the non-compliance situation and preventing it in the future.

Water

(5.11.6.1) Environmental requirement

Select from:

☑ Other, please specify**:** Complying with going beyond water-related regulatory requirements

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Grievance mechanism/ Whistleblowing hotline

☑ Other, please specify**:** Suppliers with “Bad News” regarding environmental desasters/water issues e. g. via EcoVadis or public news are added to our Watchlist and we engage suppliers for statement including corrective and preventive actions.

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 76-99%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 76-99%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

☑ 76-99%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ 76-99%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance

☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

In the WACKER Supplier Code of Conduct (SCoC) several environmental protection aspects (including water) going beyond regulatory requirements are integrated such as using environmentally friendly technologies and ensuring an environmentally sound development, sourcing, manufacturing, transport, distribution, use and disposal of products. The SCoC s integrated in our general Terms and Conditions and additionally countersigned/requested to be countersigned by our Key Suppliers. In case of no score, low score or bad news out of EcoVadis, TfS findings or Whistleblowing hotline the supplier is put on our Watchlist and action of the supplier will be required to remedying the non-compliance situation and preventing it in the future.
[Add row]

(5.11.7) Provide further details of your organization’s supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Emissions reduction

(5.11.7.3) Type and details of engagement

Innovation and collaboration

☑ Run a campaign to encourage innovation to reduce environmental impacts on products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 51-75%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☑ 51-75%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Impact of Engagement: In the past, we considered it a success, if a supplier provided specific carbon footprints for materials delivered to us. We now started to engage core raw material suppliers by requesting PCF data according to the PCF methodology by Together for Sustainability, published in 2022. Based on the received data we can initiate a detailed discussion with individual suppliers in order to indicate GHG reduction potentials for the materials delivered to us. These enables us to successively reduce our Scope 3 emissions to reach our science based target. Measures of Success: We will consider it a success if we have a return rate of more than 50 percent (threshold) on PCF values based by the methodology by TfS as well as receiving an update within a few years later, which clearly shows an improvement in carbon footprint. This will have an impact on the quality of our footprint data, thus enabling us to reduce our scope 3 emissions and substitute secondary by primary data. Example Silicon Metal: Out of the group of core raw materials, silicon metal is the dominant GHG contributor. As WACKER produces and procures silicon metal we have knowledge to run detailed life cycle assessments to identify potential improvement levers to reduce carbon footprint of this material. Data base values for silicon metal only reflect the global or regional average of produced silicon and have no breakdown of the impact into individual contributors, such as electricity and reductants applied. Having made a detailed impact analysis we can, as soon as we receive values according to the PCF methodology by TfS, work together with the individual supplier to lever specific reduction potentials (e.g. renewable electricity). The share of covered tier 1 suppliers with substantive impacts is based on spend.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

Forests

(5.11.7.1) Commodity

Select from:

☑ Timber products

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Adoption of the United Nation's International Labour Organization principles

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to mitigate environmental impact

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 76-99%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

☑ 51-75%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

The TfS Academy provides 390 courses in 11 languages to improve the supplier engagement including 12 courses in regard of human rights. TfS Academy is accessible for all members and their suppliers. Also EcoVadis Academy is accessible for all subscribers. Our requirement that all Key Suppliers to meet our sustainability standards engages to visit the TfS or EcoVadis Academy. Measure of success and Impact of Engagement The Academy helps the suppliers to improve their sustainability standards. We consider it as a success if there is an average improvement of 2 points or more (threshold) in the Ecovadis Assessment points compared to the previous assessment in the category labor and human rights. The average Ecovadis score across all of WACKER's suppliers in the category labour and human rights increased 2.6 points in 2023.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement **:**100 % of our Key Suppliers as well as further suppliers to meet defined sustainability standards and to improve sustainability in the supply chain.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Upstream value chain transparency and human rights

(5.11.7.3) Type and details of engagement

Financial incentives

☑ Feature environmental performance in supplier awards scheme

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 76-99%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

☑ 76-99%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

The supplier evaluation also includes sustainability issues such as fulfilling minimum sustainability criteria like EcoVadis Score/TfS Audit. According to the size and industry sector (ISIC category), the supplier gets a number of questions in the Ecovadis questionnaire. The questions range from water management to water quality as well as measures on reduction of water usage. The questionnaire looks into policies, actions and coverage. In case of no score or low score out of EcoVadis the supplier is put on our Watchlist and action of the supplier will be required to improve the sustainability performance. On the annual supplier day the supplier with the highest sustainability performance will be awarded as the most sustainable supplier. Measure of success: We consider it as a success if there is an improvement of 2 points or more (threshold) in the Ecovadis Assessment compared to the previous assessment in the average overall score. Impact of Engagement: As of the year-end 2023 reporting date 63 percent of suppliers with valid Ecovadis assessments have improved their rating compared to the previous assessment. Also the average Ecovadis score across all of WACKER's suppliers increased from 53 to 57 points.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement **:**100 % of our Key Suppliers to meet defined sustainability standards and to improve sustainability in the supply chain.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:
☑ Yes
[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:
☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing
☑ Share information about your products and relevant certification schemes

(5.11.9.3) % of stakeholder type engaged

Select from:
☑ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:
☑ 1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Aligned with our ambitious targets sustainability information on product performance and carbon footprint becomes more and more important for WACKER and our customers. Already some years ago we have started to conduct product portfolio sustainability assessments in line with the standards set by the World Business Council for Sustainable Development (WBCSD). We study the life cycles of products and their usage under specific regional requirements. PARCs – Product-Application-Region Combinations – form the basis for the evaluation. We examine climate-related issues, as well as toxicological classification, regulatory and social criteria, controversial industries and raw materials and other sustainability-related aspects across the entire product life cycle. We have furthermore initiated a project to automatically calculate the carbon footprint of all of our products year-over-year and expect first results by end of 2024. Rationale for selecting this group of customers As integral part of our corporate strategy, WACKER communicates sustainability and climate-related information to all of our customers on a daily basis. We have set ourselves the target to achieve 100 % sustainable solutions by 2030. The main reason for the project of automated PCF calculating is the significant increase in customer demand requiring Scope 3 upstream data. These combined reasons lead us to set the group of customers up to 100%. Please note that here the relevant value of customer related Scope 3 emissions from processing or use of sold products is set to zero, as these emissions are not calculated by WACKER for reasons mentioned in 7.8.

(5.11.9.6) Effect of engagement and measures of success

Impact of Engagement: WACKER contributes to the success of customers with know-how and innovative sustainable product solutions. We strive to give transparency on the sustainability performance of our products by communicating positive benefits of our products from the use phase in our customer applications. Such information can be derived from our portfolio sustainability assessments. Measures of Success: With WACKER Sustainable Solutions we conduct product portfolio sustainability assessments in line with the standards set by the World Business Council for Sustainable Development (WBCSD). The analysis includes a KPI based on sales with sustainable products, which is aligned with our target of 100 % of our products to fulfill defined sustainability criteria by 2030. We consider it as a success, when the KPI increases on a year-by-year basis (threshold) with the clear target to reach 100% in 2030. Examples: Regarding our KPI of sustainable products in the reporting year we improved further and earned 94 % of our sales with sustainable products (2022: 90%,2021: 89 %, 2020: 83 %).

Forests

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information about your products and relevant certification schemes

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Aligned with our ambitious targets sustainability information on product performance and carbon footprint becomes more and more important for WACKER and our customers. Already some years ago we have started to conduct product portfolio sustainability assessments in line with the standards set by the World Business Council for Sustainable Development (WBCSD). We study the life cycles of products and their usage under specific regional requirements. PARCs – Product-Application-Region Combinations – form the basis for the evaluation. We examine environmental topics including forest-related issues, as well as climate-related, toxicological classification, regulatory and social criteria, controversial industries and raw materials and other sustainability-related aspects across the entire product life cycle. We have furthermore initiated a project to automatically calculate the carbon footprint of all of our products year-over-year and expect first results by end of 2024. Rationale for selecting this group of customers As integral part of our corporate strategy, WACKER communicates sustainability, environmental topics including forest-related issues and climate-related information to all of our customers on a daily basis. We have set ourselves the target to achieve 100 % sustainable solutions by 2030. The main reason for the project of automated PCF calculating is the significant increase in customer demand requiring Scope 3 upstream data. These combined reasons lead us to set the group of customers up to 100%.

(5.11.9.6) Effect of engagement and measures of success

Impact of Engagement: WACKER contributes to the success of customers with know-how and innovative sustainable product solutions. We strive to give transparency on the sustainability performance of our products by communicating positive benefits of our products from the use phase in our customer applications. Such information can be derived from our portfolio sustainability assessments. Measures of Success: With WACKER Sustainable Solutions we conduct product portfolio sustainability assessments in line with the standards set by the World Business Council for Sustainable Development (WBCSD). The analysis includes a KPI based on sales with sustainable products, which is aligned with our target of 100 % of our products to fulfill defined sustainability criteria by 2030. We consider it as a success, when the KPI increases on a year-by-year basis (threshold) with the clear target to reach 100% in 2030. Examples: Regarding our KPI of sustainable products in the reporting year we improved further and earned 94 % of our sales with sustainable products (2022: 90%,2021: 89 %, 2020: 83 %).

Water

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Innovation and collaboration

☑ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

We have a sustainable business model, which strives to enable our customers in the value chain to create sustainable solutions, also regarding water aspects. For instance, with our wide range of silicone-based defoamers we enable our customers and partners to save water in their end-users' applications. Generally, we aim to develop products with lowest impact during our production and additionally help to reduce the consumption of water during use and application at our customers and partners. Through life cycle assessment (in accordance with applicable standards such as ISO 14040 and ISO 14044), we aim to anchor life cycle thinking more deeply at WACKER. We are looking for meaningful data from suppliers, customers and end users, so that we can expand our life cycle assessments across the entire life cycle – stretching from cradle to grave or from cradle to cradle. WACKER lists the results of its life cycle assessments in standardized impact categories. These categories include: • global warming potential (the one most frequently requested by customers), • resource consumption, • ozone depletion potential and • acidification potential. WACKER conducts its life cycle assessments with the GaBi software which also allows for evaluating the achieved success per impact category.

(5.11.9.6) Effect of engagement and measures of success

Impact of the engagement: The results of the life cycle assessment are used, for example, to provide data for EPDs (environmental product declarations) or for PEF (product environmental footprint) methodology, so that our customers can launch end products on the market. Furthermore, the results are applied to optimize processes and compare existing products with newly developed ones, or as a basis for calculating WACKER data, e.g. CO2e emissions due to bough-in raw materials. Measures of success: We consider it a success, if our customers are able to introduce such products to the market and make the improvement transparent. Example: Water savings by defoamers were calculated based on customer data. Specifically in SEA SILFOAM is used by a large number of end users of our customer products doing hand-wash as their laundry chores having a specific line of products with '1 rinse' claim on the pack. As the claim suggests, consumer can complete the rinse off stage with just 1 bucket of rinse water, instead of the usual 3 rinses at least.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ Less than 1%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Key elements of corporate strategy are sustainability and a focus on specialty chemicals. These priorities are reinforced through continuous and open communication with institutional investors, private investors and analysts. Investors and Analysts consider sustainability KPIs alongside traditional financial performance KPIs when evaluating the opportunities and risks at WACKER. We have improved our sustainability disclosures. In the annual report, we present an overview of targets and progress towards achieving them. Progress towards and levers pulled to reduce our CO2 emissions and Water Consumption are often discussed with investors / analysts, due to potential financial and operating risks.

(5.11.9.6) Effect of engagement and measures of success

Impact of Engagement: WACKER actively engages with the ESG rating agencies MSCI, Sustainalytics, S&P and ISS-Oekom. These agencies provide in depth reports on ESG related risks and opportunities at WACKER to our shareholders. These assessments allow us to benchmark our progress against industry peers and identify gaps in our activities and disclosures. In response to growing interest from investors and other stakeholders, Sustainability a core strategic function. Measures of Success: WACKERS sustainability efforts are widely recognised by ESG rating agencies. ISS-Oekom. Decile rank 1, Rating B-, Performance score 52.1 MSCI: BBB rating on scale from CCC to AAA Sustainalytics: ESG Risk Rating Chemicals. Rank 113/562 (1 is lowest risk), 24 th Percentile.

Forests

(5.11.9.1) Type of stakeholder

Select from:

☑ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Key elements of corporate strategy are sustainability and a focus on specialty chemicals. These priorities are reinforced through continuous and open communication with institutional investors, private investors and analysts. Investors and Analysts consider sustainability KPIs alongside traditional financial performance KPIs when evaluating the opportunities and risks at WACKER. We have improved our sustainability disclosures. In the annual report, we present an overview of targets and progress towards achieving them. Progress towards and levers pulled to reduce our CO2 emissions and Water Consumption are often discussed with investors / analysts, due to potential financial and operating risks.

(5.11.9.6) Effect of engagement and measures of success

Impact of Engagement: WACKER actively engages with the ESG rating agencies MSCI, Sustainalytics, S&P and ISS-Oekom. These agencies provide in depth reports on ESG related risks and opportunities at WACKER to our shareholders. These assessments allow us to benchmark our progress against industry peers and identify gaps in our activities and disclosures. In response to growing interest from investors and other stakeholders, Sustainability a core strategic function. Measures of Success: WACKERS sustainability efforts are widely recognised by ESG rating agencies. ISS-Oekom. Decile rank 1, Rating B-, Performance score 52.1 MSCI: BBB rating on scale from CCC to AAA Sustainalytics: ESG Risk Rating Chemicals. Rank 113/562 (1 is lowest risk), 24 th Percentile.

Water

(5.11.9.1) Type of stakeholder

Select from:

☑ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Key elements of corporate strategy are sustainability and a focus on specialty chemicals. These priorities are reinforced through continuous and open communication with institutional investors, private investors and analysts. Investors and Analysts consider sustainability KPIs alongside traditional financial performance KPIs when evaluating the opportunities and risks at WACKER. We have improved our sustainability disclosures. In the annual report, we present an overview of targets and progress towards achieving them. Progress towards and levers pulled to reduce our CO2 emissions and Water Consumption are often discussed with investors / analysts, due to potential financial and operating risks.

(5.11.9.6) Effect of engagement and measures of success

Impact of Engagement: WACKER actively engages with the ESG rating agencies MSCI, Sustainalytics, S&P and ISS-Oekom. These agencies provide in depth reports on ESG related risks and opportunities at WACKER to our shareholders. These assessments allow us to benchmark our progress against industry peers and identify gaps in our activities and disclosures. In response to growing interest from investors and other stakeholders, Sustainability a core strategic function. Measures of Success: WACKERS sustainability efforts are widely recognised by ESG rating agencies. ISS-Oekom. Decile rank 1, Rating B-, Performance score 52.1 MSCI: BBB rating on scale from CCC to AAA Sustainalytics: ESG Risk Rating Chemicals. Rank 113/562 (1 is lowest risk), 24 th Percentile.
[Add row]

(5.12) Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.

Row 1

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

☑ Forests

☑ Water

(5.12.4) Initiative category and type

Other

☑ Other initiative type, please specify

(5.12.5) Details of initiative

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Row 2

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

☑ Water

(5.12.4) Initiative category and type

Other

☑ Other initiative type, please specify

(5.12.5) Details of initiative

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Row 3

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

☑ Water

(5.12.4) Initiative category and type

Other

☑ Other initiative type, please specify

(5.12.5) Details of initiative

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Row 4

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

(5.12.4) Initiative category and type

Other

☑ Other initiative type, please specify

(5.12.5) Details of initiative

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Row 5

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

(5.12.4) Initiative category and type

Other

☑ Other initiative type, please specify

(5.12.5) Details of initiative

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Row 6

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

☑ Water

(5.12.4) Initiative category and type

Other

☑ Other initiative type, please specify

(5.12.5) Details of initiative

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Row 7

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

(5.12.4) Initiative category and type

Other

☑ Other initiative type, please specify

(5.12.5) Details of initiative

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Row 8

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

(5.12.4) Initiative category and type

Other

☑ Other initiative type, please specify

(5.12.5) Details of initiative

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Row 9

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

☑ Forests

☑ Water

(5.12.4) Initiative category and type

Other

☑ Other initiative type, please specify

(5.12.5) Details of initiative

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Row 10

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

(5.12.4) Initiative category and type

Other

☑ Other initiative type, please specify

(5.12.5) Details of initiative

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Row 11

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

☑ Forests

☑ Water

(5.12.4) Initiative category and type

Other

☑ Other initiative type, please specify

(5.12.5) Details of initiative

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Row 12

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

(5.12.4) Initiative category and type

Other

☑ Other initiative type, please specify

(5.12.5) Details of initiative

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Row 13

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

(5.12.4) Initiative category and type

Other

☑ Other initiative type, please specify

(5.12.5) Details of initiative

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Row 14

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

☑ Water

(5.12.4) Initiative category and type

Other

☑ Other initiative type, please specify

(5.12.5) Details of initiative

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Row 15

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

☑ Forests

☑ Water

(5.12.4) Initiative category and type

Other

☑ Other initiative type, please specify

(5.12.5) Details of initiative

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Row 16

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

(5.12.4) Initiative category and type

Other

☑ Other initiative type, please specify

(5.12.5) Details of initiative

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[Add row]

(5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

	Environmental initiatives implemented due to CDP Supply Chain member engagement	Primary reason for not implementing environmental initiatives	Explain why your organization has not implemented any environmental initiatives
	Select from: ☑ No, but we plan to within the next two years	*Select from:* ☑ Not an immediate strategic priority	*No customer has approached us via our Sales Managers*

[Fixed row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

	Consolidation approach used	Provide the rationale for the choice of consolidation approach
Climate change	*Select from:* ☑ Financial control	*same consolidation approach as used in your financial accounting*
Forests	*Select from:* ☑ Financial control	*same consolidation approach as used in your financial accounting*
Water	*Select from:* ☑ Financial control	*same consolidation approach as used in your financial accounting*
Plastics	*Select from:* ☑ Financial control	*same consolidation approach as used in your financial accounting*
Biodiversity	*Select from:* ☑ Financial control	*same consolidation approach as used in your financial accounting*

[Fixed row]

C7. Environmental performance - Climate Change

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply ☑ No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

(7.1.2.1) Change(s) in methodology, boundary, and/or reporting year definition?

Select all that apply

☑ Yes, a change in methodology

(7.1.2.2) Details of methodology, boundary, and/or reporting year definition change(s)

Changes in calculation of T&D losses (Scope 3, cat 3): In the past, T and D losses (Scope 3, cat3) were calculated from Market Based Scope 2 emissions applying factors for the individual grids by using datasets from GaBi databases. With the calculation of the year 2023 we switched the calculation of T and D losses to Location Based approached Scope 2 according to the guidance of the GHG protocol. Previous years 2020 – 2022 were recalculated
[Fixed row]

(7.1.3) Have your organization’s base year emissions and past years’ emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

(7.1.3.1) Base year recalculation

Select from:

☑ Yes

(7.1.3.2) Scope(s) recalculated

Select all that apply

☑ Scope 3

(7.1.3.3) Base year emissions recalculation policy, including significance threshold

Our policy describes the recalculation of previous year’s, especially base year’s emissions on a change of more than 5%. According to this policy we recalculated the emissions of Scope 3, cat. 3 (T&D losses) and Scope 3, cat. 15

(7.1.3.4) Past years’ recalculation

Select from:

☑ Yes

[Fixed row]

(7.3) Describe your organization’s approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:

☑ We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:

☑ We are reporting a Scope 2, market-based figure

(7.3.3) Comment

Location based data were calculated using country specific emission factors from International Energy Agency. "Emissions Factors (2023 edition)"; Source primary data 2021. Market based data for WACKER's sites were calculated based on data from our energy suppliers, if available. If no data about emissions factors and/or power mix were available from supplier, data using 2022 European Residual Mixes from "European Residual Mixes 2022 Association of Issuing Bodies; Version 1.0, 1st June 2023; Figure 4; CO2 direct." was applied for European sites. For US sites without supplier emission factors we used emissions data from "eGRID Summary Tables 2021". For all other WACKER sites without supplier's information Market Based Scope 2 emissions were calculated with above mentioned IEA factors [Fixed row]

(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.

Row 1

(7.4.1.1) Source of excluded emissions

Administrative Sites without production facilities

(7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply

☑ Scope 1

☑ Scope 2 (location-based)

☑ Scope 2 (market-based)

(7.4.1.3) Relevance of Scope 1 emissions from this source

Select from:

☑ Emissions are not relevant

(7.4.1.4) Relevance of location-based Scope 2 emissions from this source

Select from:

☑ Emissions are not relevant

(7.4.1.5) Relevance of market-based Scope 2 emissions from this source

Select from:

☑ Emissions are not relevant

(7.4.1.8) Estimated percentage of total Scope 1+2 emissions this excluded source represents

1

(7.4.1.10) Explain why this source is excluded

Besides our headquarter in Munich - which is considered in our corporate carbon footprint - administrative sites without production facilities contribute less than 1 % WACKERs total Scope 1 and 2 emissions and are therefore not reported. These sites have no ETS relevant direct CO2 emissions (Scope 1).

(7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

1.Take the number of employees from Munich FTE(HQ) headquarter and the number of employees from administrative sites FTE(ad) 2.Take the energy consumption of Munich headquarter E(HQ) 3. Calculate the energy consumption of administrative sites (E(ad) by E(ad) E(HQ) x FTE(ad) / FTE(HQ) 4. Calculate share of energy consumption of administrative sites from group energy consumption E(ad) / E(WACKER) percentage of Scope 2 emissions

Row 2

(7.4.1.1) Source of excluded emissions

Technical goods and services

(7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply

☑ Scope 3: Purchased goods and services

(7.4.1.6) Relevance of Scope 3 emissions from this source

Select from:

☑ Emissions are not relevant

(7.4.1.9) Estimated percentage of total Scope 3 emissions this excluded source represents

2

(7.4.1.10) Explain why this source is excluded

As WACKER is a company of the chemical industry, our main sources for GHG emissions from purchased goods and services is dominated by purchased raw materials. Technical goods and services play a minor role in Scope 3 cat. 1 emissions.

(7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

Effects by technical goods and services are not calculated. Based on model calculations for the year 2020 using spend-based method we estimated the contribution from purchased technical goods to count for less than 2 % of the WACKERs emissions in this category
[Add row]

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

1285465

(7.5.3) Methodological details

No changes! Methodology used in CDP 2021 for 2020 data. Scope 1 emissions from direct emissions of green house gases were calculated by multiplying the amounts of green house gases of all WACKER production sites with their green house warming potentials (IPCC Fifth Assessment Report).

Scope 2 (location-based)

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

1579270

(7.5.3) Methodological details

No changes! Methodology used in CDP 2021 for 2020 data. Location based data were calculated using country specific emission factors from International Energy Agency. "Emissions Factors (2020 edition)"; Source data 2018.

Scope 2 (market-based)

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

2340327

(7.5.3) Methodological details

No changes! Methodology used in CDP 2021 for 2020 data. Market based data for WACKER's sites were calculated based on data from our energy suppliers, if available. If no data about emissions factors and/or power mix were available from supplier, data using 2021 European Residual Mixes from "European Residual Mixes 2018 Association of Issuing Bodies; Version 1.2, 11th July 2019; Figure 4; CO2 direct." was applied for European sites. For all other WACKER sites without supplier's information Market Based Scope 2 emissions were calculated with above mentioned IEA factors

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

5237670

(7.5.3) Methodological details

No changes! Methodology used in CDP 2021 for 2020 data. The methodology used is based on the GHG Protocol Corporate Value Chain Standard considering the WBCSD guidance for the chemical sector. The reported figure reflects 100% of our purchased raw materials. The activity data (quantity of purchasing volume in the reporting year) is taken from WACKERs internal business data management systems. The emissions are calculated from cradle-to-gate emission data for approx. 87 % of our purchased raw materials and to 100 % via extrapolation. GHG emission information for raw materials is obtained from own calculations or collaboration projects within industry associations, publicly or commercially available data bases like Ecoinvent, PlasticsEurope and others. Effects by technical goods and services are not yet calculated. Based on model calculations we expect these to contribute to a lower extent to WACKERs emissions in this category.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

17050

(7.5.3) Methodological details

No changes! Methodology used in CDP 2021 for 2020 data. The methodology used is based on the GHG Protocol Corporate Value Chain Standard considering the WBCSD guidance for the chemical sector. Activity data of WACKERs capital expenditure on new manufacturing plants in 2020 was taken from internal business data management systems. The proportions of material costs in the purchase prices of technical equipment were derived by internal analysis. A so-called "WACKER standard plant" was used to provide mean proportions of technical equipment of WACKER plants being built in the last years in a much more detailed way and much closer to reality of WACKERS capital goods. The used emission factors for concrete, different types of steel and copper are provided by commercially available data bases (GaBi).

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

979577

(7.5.3) Methodological details

Changes in calculation of T&D losses: The methodology used is based on the GHG Protocol Corporate Value Chain Standard considering the WBCSD guidance for the chemical sector. Fuel - and energy related activities (not included in scope 1 or 2) are calculated based on activity data for our energy consumption. Purchased energy volumes are collected at site level and collected via an internal reporting structure. WACKER standards for detailed local data management exist. Data is reviewed according to production output, organizational changes and historical consumption data. Accordingly, we expect the remaining uncertainties from data management to be very low. Administrative sites without production facilities contribute to less than 1% of the emissions of this category and are therefore not reported. For this category additional fuels besides our main fuel natural gas are considered for 2020 calculations. GHG emissions for the purchased amounts of fuels are calculated based on cradle-to-gate emission information on commercially or publicly available databases (GaBi, Ecoinvent, GEMIS or others). GHG emissions from purchased energy are calculated based on power mix information from suppliers or on national grid mix information (Market Based accounting. In the past, T and D losses are calculated from Market Based Scope 2 emissions applying factors for the individual grids by using datasets from GaBi databases. With the calculation of the year 2023 we switched the calculation of T and D losses to Location Based approached Scope 2 according to the guidance of the GHG protocol. Previous years 2020 – 2022 were recalculated

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

93933

(7.5.3) Methodological details

No changes! Methodology used in CDP 2021 for reporting year 2020 data. WACKER internal calculation. From our WACKER internal database, we know the transported and distributed amounts of purchased goods and the transport method (train, sea vessel, truck). With a geodata model we calculate the distances

between supplier and WACKER sites. Taking well-to-wheel emission factors from DEFRA 2020, we calculate the GHG emissions from transported amounts of purchased goods.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

07/24/2020

(7.5.2) Base year emissions (metric tons CO2e)

106245

(7.5.3) Methodological details

No changes! Methodology used in CDP 2021 for reporting year 2020 data. The methodology used is based on the GHG Protocol Corporate Value Chain Standard considering the guidance for the chemical sector. We have removed a double counting of emissions by waste, which are incinerated and already reported in our Scope I emissions. Waste generated in operations are estimated based on WACKERs waste treatment breakdown and default emission factors. Emissions for recycled products are reported as zero. As a negligible amount of WACKER's generated waste is bio-based, it is assumed that, except for durable plastics, 100 % of the contained carbon is converted into CO2 (GWP1). Carbon content of the waste generated in operations is calculated assuming that the carbon content is the same as the average carbon content of the raw materials used. By our approach we ensure that the total carbon WACKER procures is either considered in Scope 1, Scope 3 cat. 5 or Scope 3 cat. 12. For the conversion ratios, the molecular weights are considered.

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

1983

(7.5.3) Methodological details

No changes! Methodology used in CDP 2021 for reporting year 2020 data. The methodology used is based on the GHG Protocol Corporate Value Chain Standard considering the WBCSD guidance for the chemical sector. The activity data (quantity of travelled kilometers or quantity of spent fuel in the reporting year) is taken from WACKERs internal business data management systems. Emission factors are taken from DEFRA 2020.

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

22813

(7.5.3) Methodological details

No changes! Methodology used in CDP 2021 for reporting year 2020 data. The Guidance for Accounting and Reporting Corporate GHG Emissions in the Chemical Sector Value Chain estimates emissions from employee commuting to be low compared to direct emissions and indirect emissions from purchased energy. We therefore used a model calculation based on known and estimated information about the employees commuting behaviour and the average commuting distance for WACKER's employees in Germany. For employees at WACKER sites outside of Germany, we calculated emissions from employee commuting, based on 50 % personal car use and 50 % public transportation. Average travel distances between home and work were factored in. The model is therefore based on the use of cars by approximately 47 % of WACKERs employees, the use of public transportation including the WACKER employee shuttle buses by approximately 42 % and the use of bikes by approximately 12 % of the employees. Emission factors are taken from commercially or publicly available databases, studies or publications of transportation service providers.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

39494

(7.5.3) Methodological details

No changes! Methodology used in CDP 2021 for 2020 data. The Guidance for Accounting and Reporting Corporate GHG Emissions in the Chemical Sector Value Chain estimates emissions from upstream leased assets to be low compared to other categories. As a first model calculation we have calculated the scope 3 emissions of leased production assets producing raw materials for WACKER. For this purpose, Scope I emissions of these production units were collected and combined with calculated Scope 2 emissions. Emission factors for Scope 2 emissions of leased assets were taken from power suppliers of the three relevant sites (Market Based accounting). We calculate this category based on Scope 1 and 2 emissions of leased assets providing raw materials to WACKER sites regardless on the type of leasing (operational or financial).

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

235948

(7.5.3) Methodological details

No changes! Methodology used in CDP 2021 for 2020 data. WACKER internal calculation. From our WACKER internal database, we know the transported and distributed amounts of WACKER products and the transport method (plane, train, sea vessel, truck). With a geodata model we calculate the distances between WACKER sites and customers. Taking well-to-wheel emission factors from DEFRA 2020, we calculate the GHG emissions from transported amounts of sold products.

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Emissions from the processing of our sold products are negligible as WACKER products do not cause Scope 1 GHG emissions during further processing. WACKER does not sell any fuels or chemicals that generate CO2e emissions during processing.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

According to the Guidance for Accounting and Reporting Corporate GHG Emissions in the Chemical Sector Value Chain, chemical companies shall report direct use-phase emissions from sold products that directly emit GHG emissions following the GHG Protocol Scope 3 Standard. Direct use-phase emissions from sold products and services from the chemical sector typically include e.g. combusted fuels or products that contain or form greenhouse gases that are emitted during use. WACKER products do not cause any direct emissions during their use phase as described above.

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

796184

(7.5.3) Methodological details

No changes! Methodology used in CDP 2021 for 2020 data. Following the Guidance for Measuring and Reporting of Corporate Value Chain GHG Emissions in the Chemical Sector, WACKER's regional specific factors for end-of-life treatment of products are assumed. Information on worldwide waste disposal per region is taken from publicly available information. It is assumed that end products are disposed/recycled /incinerated in the region, to which the WACKER product is sold. Production output is taken from WACKERs internal data reporting system. Sold products are analyzed concerning their carbon content, durability recyclability and it is assumed that the amount of disposed and recycled end products is the same as the amount of sold products. As a negligible amount of WACKER's products at their

end of life are disposed bio-based, it is assumed that, except for durable plastics, 100 % of the contained carbon is converted into CO2 (GWP1). Emissions for recycled products are reported as zero. By our approach we ensure that the total carbon WACKER procures is either considered in Scope 1, Scope 3 cat. 5 or Scope 3 cat. 12. For conversion ratios, the molecular weights are considered.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

This category is not relevant as WACKER does not have any downstream leased assets.

Scope 3 category 14: Franchises

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

WACKER has no franchising. Therefore, this category is not applicable for us.

Scope 3 category 15: Investments

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

181800

(7.5.3) Methodological details

No changes! Methodology used in CDP 2021 for 2020 data. Following the Guidance for Measuring and Reporting of Corporate Value Chain GHG Emissions in the Chemical Sector, WACKER has calculated its sum of Scope 1 and 2 emissions of non-consolidated investments of which we hold a minimum interest of 20 %. In this category, we report on WACKER's share of Scope 1 and 2 emissions of its stake in Siltronic AG of 30.8 % as well as of Dow Siloxane (Zhangjiagang) Holding Co. Private Ltd., a joint venture with DowDupont of which WACKER holds a share of 25 %.

Scope 3: Other (upstream)

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

No other emissions

Scope 3: Other (downstream)

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

No other emissions
[Fixed row]

(7.6) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

1367696

(7.6.3) Methodological details

Scope 1 emissions from direct emissions of greenhouse gases were calculated by multiplying the amounts of greenhouse gases of all WACKER production sites with their greenhouse warming potentials (IPCC Sixth Assessment Report).
[Fixed row]

(7.7) What were your organization’s gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

1367628

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

1387559

(7.7.4) Methodological details

Location based data were calculated using country specific emission factors from International Energy Agency. "Emissions Factors (2023 edition)"; Source data 2021. Market based data for WACKER's sites were calculated based on data from our energy suppliers, if available. If no data about emissions factors and/or power mix were available from supplier, data using 2022 European Residual Mixes from "European Residual Mixes 2022 Association of Issuing Bodies; Version 1.0, 1st June 2023; Figure 4; Direct CO2" were applied for European sites. For US sites without supplier emissions factors we used emissions data from "eGRID Summary Tables 2021". For all other WACKER sites without supplier's information Market Based Scope 2 emissions were calculated with above mentioned IEA factors.
[Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:
☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

3474800

(7.8.3) Emissions calculation methodology

Select all that apply
☑ Hybrid method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

45

(7.8.5) Please explain

The methodology used is based on the GHG Protocol Corporate Value Chain Standard considering the WBCSD guidance for the chemical sector. The reported figure reflects 100% of our purchased raw materials. The activity data (quantity of purchasing volume in the reporting year) is taken from WACKERs internal business data management systems. The emissions were calculated from cradle-to-gate emission data for approx. 93 % of our purchased raw materials and to 100 % via extrapolation. GHG emission information for raw materials is obtained from supplier data based own calculations (22%), supplier product carbon footprints (23%) and

publicly or commercially available data bases like Ecoinvent, PlasticsEurope and others (55%). Effects by technical goods and services are not calculated. Based on model calculations for the year 2020 using spend-based method we estimated the contribution from purchased technical goods to count for less than 2 % of the WACKERs emissions in this category. In order to ensure sustainable business practices and collaboration with the right suppliers, WACKER puts great emphasis on sustainable supply-chain management. That's why WACKER joined the chemical industry's "Together for Sustainability" (TfS) initiative in January 2015. Established in 2011, the organization aims at developing a global program for responsible procurement of goods and services and improving the ecological and social standards of suppliers.

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

45801

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average product method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

The methodology used is based on the GHG Protocol Corporate Value Chain Standard considering the WBCSD guidance for the chemical sector. Activity data of WACKERs capital expenditure on new manufacturing plants in 2023 was taken from internal business data management systems. The proportions of material costs in the purchase prices of technical equipment were derived by internal analysis. A so-called "WACKER standard plant" was used to provide mean proportions on concrete, steal and copper material of technical equipment of WACKER plants, being built in the last year in a much more detailed way and close to reality of WACKERS capital goods. The used emission factors for concrete, different types of steel and copper are provided by commercially available data bases (GaBi). Capital expenditures increased significantly in 2023 to € 709.6 million (2022: € 546.8 million). Over half of the funds were invested in Germany. Assets from the acquisition of ADL BioPharma S.L.U, León, Spain, increased intangible assets and property, plant and equipment by € 154.2 million. Right-of-use assets from leases

amounted to € 222.5 million as of the reporting date (Dec. 31, 2022: € 243.2 million). Financing liabilities from leases amounted to € 242.1 million as of the reporting date (Dec. 31, 2022: 261.1 million). Depreciation/amortization amounted to € 418.7 million.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

353714

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Supplier-specific method

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

48

(7.8.5) Please explain

The methodology used is based on the GHG Protocol Corporate Value Chain Standard considering the WBCSD guidance for the chemical sector. Fuel - and energy related activities (not included in scope 1 or 2) are calculated based on activity data for our energy consumption. Purchased energy volumes are collected at site level and collected via an internal reporting structure. WACKER standards for detailed local data management exist. Data is reviewed according to production output, organizational changes and historical consumption data. Accordingly, we expect the remaining uncertainties from data management to be very low. Administrative sites without production facilities contribute to less than 1% of the emissions of this category and are therefore not reported. GHG emissions for the purchased amounts of fuels are calculated based on cradle-to-gate emission information on commercially or publicly available databases (GaBi, Ecoinvent, GEMIS or others). GHG emissions from purchased energy are calculated based on power mix information from suppliers or on national grid mix information (Market Based accounting, see also 7.7). T and D losses are calculated from scope 2 emissions (Location Based approach) applying factors for the individual grids by using datasets from GaBi databases (used version: CR 23). WACKER's average T and D losses for electricity in 2023 summed up to 4.2 %.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

448618

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

WACKER internal calculation. From our WACKER internal database, we know the transported and distributed amounts of purchased goods and the transport method (train, sea vessel, truck). With a geodata model we calculate the distances between supplier and WACKER sites. Taking well-to-wheel emission factors from DEFRA 2023, we calculate the GHG emissions from transported amounts of purchased goods. Starting with the calculation for 2023, in this category also emissions from transportation to customers in responsibility of WACKER is included (according to GHG protocol). These emissions now are subtracted from category 9. The increase in upstream transport emissions compared to the previous year (2022: 147,004 t CO2) mainly results from the shift from category 9, as described above, but also from a slightly increase in inbound amounts and emission factors, as well. In total (category 4 and 9) transport emissions decreased compared to the previous year (2023: 486,121 t CO2; 2022: 602,788 t CO2) due to a decrease in outbound transportation amounts.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

8333

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

The methodology used is based on the GHG Protocol Corporate Value Chain Standard considering the guidance for the chemical sector. We have removed a double counting of emissions by wastes, which are incinerated and already reported in our Scope I emissions. Waste generated in operations are estimated based on WACKERs waste treatment breakdown and default emission factors. Emissions for recycled products are reported as zero. As a negligible amount of WACKER's generated waste is bio-based, it is assumed that, except for durable plastics, 100 % of the contained carbon is converted into CO2 (GWP1). Carbon content of the waste generated in operations is calculated assuming that the carbon content is the same as the average carbon content of the raw materials used. By our approach we ensure that the total carbon WACKER procures is either considered in Scope 1, Scope 3 cat. 5 or Scope 3 cat. 12. For the conversion ratios, the molecular weights are considered. WACKER's integrated production system forms the basis for its high-level of cost, energy and resource efficiency. By-products and waste heat feed back into production via highly interlinked material and energy loops go on to create more value. Over the past decades, WACKER has expanded its production into an integrated system with largely closed loops. In integrated processes, we optimize the use of raw materials and auxiliary materials. By-products of chemical processes are used as raw materials in same or an adjacent facility, where they are converted into valuable products. Likewise, we use the waste heat from production processes and waste incineration for further chemical processes. Compared to 2022 we had a groupwide 14-percent increase in waste. Even if the recycled amount of waste increased by 16%, the amount of disposed waste increased by 3%. Thus, the amount of emissions from this category now increased from 4,800 tons CO2 in 2022 to 8,333 tons CO2 in 2023. With a share of this category on the WACKER Scope 3 emissions of about 0.1%, this category is not "relevant". Nevertheless, we regard this to be an important category and will continue to track and report emissions from waste generated in operations.

Business travel

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

9099

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

The methodology used is based on the GHG Protocol Corporate Value Chain Standard considering the WBCSD guidance for the chemical sector. The activity data (quantity of travelled kilometers or quantity of spent fuel in the reporting year) is taken from WACKERs internal business data management systems. Emission factors are taken from DEFRA 2023. Based on the evaluation of relevant categories of scope 3 emissions for chemical companies as presented in the Guidance for Measuring and Reporting Corporate Value Chain GHG Emissions in the Chemical Sector, emissions from business travel are expected to be low in size relative to the companies' total emissions. Emissions arising from business travels are inferior compared to main business activities. Moreover, stakeholders expect WACKER to focus on emission reduction activities within the areas where WACKER can contribute significantly to the reduction of greenhouse gas emissions (e.g. continuous efforts to improve energy efficiency within our production). We performed investigations on travelled distances for business travel for the year 2023 and calculated the CO2 emissions in this category of to 9,099 t CO2e, showing a significant increase of business travel activity in 2023 compared to the previous year 2022 (5,834 t CO2).

Employee commuting

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

29454

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

The Guidance for Accounting and Reporting Corporate GHG Emissions in the Chemical Sector Value Chain estimates emissions from employee commuting to be low compared to direct emissions and indirect emissions from purchased energy. We therefore used a model calculation based on known and estimated information about the employees commuting behaviour and the average commuting distance for WACKER's employees in Germany. For employees at WACKER sites outside of Germany, we calculated emissions from employee commuting, based on 50 % personal car use and 50 % public transportation. Average travel distances between home and work were factored in. The model is therefore based on the use of cars by approximately 49 % of WACKERs employees, the use of public transportation including the WACKER employee shuttle buses by approximately 40 % and the use of bikes by approximately 11 % of the employees. Emission factors are taken from commercially or publicly available databases, studies or publications of transportation service providers. Although the emissions from employee commuting are low compared to direct emissions and indirect emissions from purchased energy and raw materials, we consider it to be very important to engage also in this category. We encourage our employees to leave their cars at home. At our Burghausen site, we provide 56 commuter bus routes, which are used by WACKER employees. Every day within a 50-km radius. More than 3,200 WACKER employees own annual tickets. This contributes to annual savings of approximately 1 kt CO2eq compared to the use of cars for commuting. In China, we offer shuttle buses from residential areas to our sites in Nanjing and Zhangjiagang. Emissions from employee commuting slightly increased from 28,015 tons CO2 in 2022 to 29,454 tons CO2 in 2023.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

48875

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Fuel-based method

☑ Asset-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

The Guidance for Accounting and Reporting Corporate GHG Emissions in the Chemical Sector Value Chain estimates emissions from upstream leased assets to be low compared to other categories. As a first model calculation we have calculated the scope 3 emissions of leased production assets producing raw materials for WACKER. For this purpose, Scope I emissions of these production units were calculated by multiplying the natural gas consumption of these assets by adequate emission factors and combined with calculated Scope 2 emissions. Emission factors for Scope 2 emissions of leased assets were taken from power suppliers of the three relevant sites (Market Based accounting). We calculate this category based on Scope 1 and 2 emissions of leased assets providing raw materials to WACKER sites regardless on the type of leasing (operational or financial). In addition, we report the emissions from leased vehicles operated by WACKER employees in this category. As this category contributes to less than 1% of our total Scope 3 emissions for the reporting year 2023 we further consider it not to be relevant. We will continue to collect data and will re-assess the relevance of this category every year. Emissions from upstream leased assets slightly decreased in 2023 compared to 2022 (49,338 tons CO2).

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

37503

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

WACKER internal calculation. From our WACKER internal database, we know the transported and distributed amounts of WACKER products and the transport method (plane, train, sea vessel, truck). With a geodata model we calculate the distances between WACKER sites and customers. Taking well-to-wheel emission factors from DEFRA 2023, we calculate the GHG emissions from transported amounts of sold products. We constantly strive to improve our processes to optimize logistic chains and minimize shipments or avoid unnecessary ones. In integrated production, we transport products and by-products from one plant to adjacent facilities by pipeline. For large quantities, the transport of products by pipeline is cost-effective, safe and emission-free. Short distances to service providers and maximum avoidance of empty space in the containers help to minimize emissions and waste. Our annual assessment of shipping agents extends to their environmental performance. Starting with the calculation for 2023, in this category emissions from transportation to customers in responsibility of WACKER are excluded (according to GHG protocol). These emissions now are included in category 4. The significant decrease in downstream transport emissions compared to the previous year (2022: 455,784 t CO2) mainly results from the shift to category 4, as described above, but also from a slightly decrease in outbound amounts. In total (category 4 and 9) transport emissions decreased compared to the previous year (2023: 486,121 t CO2; 2022: 602,788 t CO2) due to a decrease in outbound transportation amounts.

Processing of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Emissions from the processing of our sold products are negligible as WACKER products do not cause Scope 1 GHG emissions during further processing. WACKER does not sell any fuels or chemicals that generate CO2e emissions during processing.

Use of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

According to the Guidance for Accounting and Reporting Corporate GHG Emissions in the Chemical Sector Value Chain, chemical companies shall report direct use-phase emissions from sold products that directly emit GHG emissions following the GHG Protocol Scope 3 Standard. Direct use-phase emissions from sold products and services from the chemical sector typically include e.g. combusted fuels or products that contain or form greenhouse gases that are emitted during use. WACKER products do not cause any direct emissions during their use phase as described above

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

758039

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Following the Guidance for Measuring and Reporting of Corporate Value Chain GHG Emissions in the Chemical Sector, WACKER's regional specific factors for end-of-life treatment of products are assumed. Information on worldwide waste disposal per region is taken from publicly available information. It is assumed that end products are disposed/recycled /incinerated in the region, to which the WACKER product is sold. Production output is taken from WACKERs internal data reporting system. Sold products are analysed concerning their carbon content, durability recyclability and it is assumed that the amount of disposed and recycled end products is the same as the amount of sold products. As a negligible amount of WACKER's products at their end of life are disposed bio-based, it is assumed that, except for durable plastics, 100 % of the contained carbon is converted into CO2 (GWP1). Emissions for recycled products are reported as zero. By our approach we ensure that the total carbon WACKER procures is either considered in Scope 1, Scope 3 cat. 5 or Scope 3 cat. 12. For conversion ratios, the molecular weights are

considered. Compared to the Emissions from this category in 2022 (797,041 t CO2e), we see a slight decrease for 2023 by about 5 %. This decrease results mainly from a decrease of mass of sold products by about 12 %.

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

This category is not relevant as WACKER does not have any downstream leased assets.

Franchises

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

WACKER has no franchising. Therefore, this category is not applicable for us.

Investments

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

143532

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Investment-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Following the Guidance for Measuring and Reporting of Corporate Value Chain GHG Emissions in the Chemical Sector, WACKER has calculated its sum of Scope 1 and 2 emissions of non-consolidated investments of which we hold a minimum interest of 20 %. In this category, we report on WACKER's share of Scope 1 and 2 emissions of its stake in Siltronic AG of 30.8 % as well as of Dow Siloxane (Zhangjiagang) Holding Co. Private Ltd., a joint venture with DowDupont of which WACKER holds a share of 25 %.

Other (upstream)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

WACKER has no other (upstream) emissions of greenhouse gases

Other (downstream)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

WACKER has no other (downstream) emissions of greenhouse gases
[Fixed row]

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

(7.8.1.1) End date

12/30/2022

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

4549345

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

34423

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

381511

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

147004

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

4757

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

5834

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

28015

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

49238

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

455784

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

0

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

797041

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

161413

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

1. In the past, T and D losses were calculated from Market Based Scope 2 emissions applying factors for the individual grids by using datasets from GaBi databases. With the calculation of the year 2023 we switched the calculation of T and D losses to Location Based approached Scope 2 according to the guidance of the GHG protocol. Previous years 2020 – 2022 were recalculated 2. Due to a recalculation of the Scope 1 and Scope 2 values of Siltronic AG for the years 2021 and 2022, there are increases in the emissions values for Scope 3, category 15.

Past year 2

(7.8.1.1) End date

12/30/2021

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

4844000

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

23200

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

454473

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

179000

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

1700

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

2000

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

24600

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

47200

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

338900

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

0

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

824400

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

171600

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

1. In the past, T and D losses were calculated from Market Based Scope 2 emissions applying factors for the individual grids by using datasets from GaBi databases. With the calculation of the year 2023 we switched the calculation of T and D losses to Location Based approached Scope 2 according to the guidance of the GHG protocol. Previous years 2020 – 2022 were recalculated 2. Due to a recalculation of the Scope 1 and Scope 2 values of Siltronic AG for the years 2021 and 2022, there are increases in the emissions values for Scope 3, category 15.
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	*Select from:* ☑ Third-party verification or assurance process in place

	Verification/assurance status
Scope 2 (location-based or market-based)	*Select from:* ☑ Third-party verification or assurance process in place
Scope 3	*Select from:* ☑ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.1.2) Status in the current reporting year

Select from:
☑ Complete

(7.9.1.3) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.1.4) Attach the statement

WA23_CDP Letter_Final.pdf

(7.9.1.5) Page/section reference

pages 2 to 6

(7.9.1.6) Relevant standard

Select from:
☑ ISAE3000

(7.9.1.7) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:
☑ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.2.5) Attach the statement

WA23_CDP Letter_Final.pdf

(7.9.2.6) Page/ section reference

pages 2 to 6

(7.9.2.7) Relevant standard

Select from:
☑ ISAE3000

(7.9.2.8) Proportion of reported emissions verified (%)

100

Row 2

(7.9.2.1) Scope 2 approach

Select from:
☑ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.2.5) Attach the statement

WA23_CDP Letter_Final.pdf

(7.9.2.6) Page/ section reference

pages 2 to 6

(7.9.2.7) Relevant standard

Select from:
☑ ISAE3000

(7.9.2.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

☑ Scope 3: Investments
☑ Scope 3: Capital goods
☑ Scope 3: Business travel
☑ Scope 3: Employee commuting
☑ Scope 3: Upstream leased assets
☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
☑ Scope 3: Purchased goods and services
☑ Scope 3: Waste generated in operations
☑ Scope 3: End-of-life treatment of sold products
☑ Scope 3: Upstream transportation and distribution
☑ Scope 3: Downstream transportation and distribution

(7.9.3.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:

☑ Limited assurance

(7.9.3.5) Attach the statement

WA23_CDP Letter_Final.pdf

(7.9.3.6) Page/section reference

pages 2 to 6

(7.9.3.7) Relevant standard

Select from:

☑ ISAE3000

(7.9.3.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

480970

(7.10.1.2) Direction of change in emissions

Select from:
☑ Decreased

(7.10.1.3) Emissions value (percentage)

15

(7.10.1.4) Please explain calculation

*In 2023 WACKER's hydropower plant at the Burghausen site produced roughly 14,500 MWh more than in 2022. Because we did not have to buy this amount of electricity from the grid, (Market Based emission factor 2023) we saved 6,074 tons of CO2 emissions. On the other hand, WACKER purchased about 2,500,000 MWh from renewable sources. The amount of reduced Scope 2 emissions from this energy procurement in 2023 sums up to 474,896 tons. Calculation: 474,896 tCO2e + 6,074 tCO2e = 480,970 t CO2e; 480,970 t CO2e (S2 emission reductions) / 3,234,519 tCO2 (S1S2 market-based emissions 2022) *100 = 15%*

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

66024

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

2

(7.10.1.4) Please explain calculation

*Our WACKER Operating System (WOS) is focused on curbing raw-material consumption and raising process efficiency at our plants, the goal being to further lower specific operating costs. In 2023, we handled more than 800 projects, which centered on raising production output from existing plants and optimizing energy consumption. In the period under review, we again improved our energy efficiency with the help of projects that form part of our WOS (WACKER Operating System) program. For calculation of reduced emissions by energy efficiency projects we use internally calculated emission factors of our media. These factors are based on market based accounting and on our direct emissions. Calculation: 66,024 tCO2 (S1+2 emission reductions) / 3,234,519 tCO2 (S1S2 market-based emissions 2022) *100 = 2.0 %.*

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Category not relevant in current year-on-year comparison.

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Category not relevant in current year-on-year comparison.

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Category not relevant in current year-on-year comparison.

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

46166

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

1.4

(7.10.1.4) Please explain calculation

*For Scope 1 we calculated the changes in direct emissions on site level, compared to previous year. For Scope 2 we calculate the change in procured energy (compared to previous year) multiplied by this year's emission factor and further corrected by effects of renewable energy and our energy efficiency projects. Calculation: 46,166 tCO2 (S1+2 increased emissions) / 3,234,519 tCO2 (S1S2 market-based emissions 2021) *100 = 1.4 %.*

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Category not relevant in current year-on-year comparison

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Category not relevant in current year-on-year comparison

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Category not relevant in current year-on-year comparison

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Category not relevant in current year-on-year comparison

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

144169

(7.10.1.2) Direction of change in emissions

Select from:

☑ Increased

(7.10.1.3) Emissions value (percentage)

3.5

(7.10.1.4) Please explain calculation

*In the reporting year, we had some incidents with refrigerant substance releases (HFCs) summing up to 114,169 tons of CO2 equivalents more than the previous year. Calculation: 144,169 tCO2 (S1+2 increased emissions) / 3,234,519 tCO2 (S1S2 market-based emissions 2021) *100 = 3.5 %. In the reporting year we set up some projects to reduce such incidents and their effects on greenhouse effect. First, we implemented some projects to reduce the number of incidents and second, we increasingly exchange used refrigerants with high greenhouse warming potential by refrigerants with lower GWP.*
[Fixed row]

(7.12.1) Provide the emissions from biogenic carbon relevant to your organization in metric tons CO2.

	CO2 emissions from biogenic carbon (metric tons CO2)	Comment
	60513	*Emissions generated by use of wood chips and charcoal at WACKER silicon metal plant in Holla, Norway.*

[Fixed row]

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:

☑ CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

1176498

(7.15.1.3) GWP Reference

Select from:

☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

☑ CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

670

(7.15.1.3) GWP Reference

Select from:

☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:

☑ N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

10032

(7.15.1.3) GWP Reference

Select from:

☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 4

(7.15.1.1) Greenhouse gas

Select from:

☑ HFCs

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

180408

(7.15.1.3) GWP Reference

Select from:

☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 5

(7.15.1.1) Greenhouse gas

Select from:

☑ SF6

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

87

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)
[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

Brazil

(7.16.1) Scope 1 emissions (metric tons CO2e)

530

(7.16.2) Scope 2, location-based (metric tons CO2e)

417

(7.16.3) Scope 2, market-based (metric tons CO2e)

1118

China

(7.16.1) Scope 1 emissions (metric tons CO2e)

23535

(7.16.2) Scope 2, location-based (metric tons CO2e)

83227

(7.16.3) Scope 2, market-based (metric tons CO2e)

67092

Czechia

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

508

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Germany

(7.16.1) Scope 1 emissions (metric tons CO2e)

744572

(7.16.2) Scope 2, location-based (metric tons CO2e)

962896

(7.16.3) Scope 2, market-based (metric tons CO2e)

1070655

India

(7.16.1) Scope 1 emissions (metric tons CO2e)

922

(7.16.2) Scope 2, location-based (metric tons CO2e)

9782

(7.16.3) Scope 2, market-based (metric tons CO2e)

2384

Japan

(7.16.1) Scope 1 emissions (metric tons CO2e)

668

(7.16.2) Scope 2, location-based (metric tons CO2e)

1189

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Netherlands

(7.16.1) Scope 1 emissions (metric tons CO2e)

1845

(7.16.2) Scope 2, location-based (metric tons CO2e)

1888

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Norway

(7.16.1) Scope 1 emissions (metric tons CO2e)

390001

(7.16.2) Scope 2, location-based (metric tons CO2e)

6198

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Republic of Korea

(7.16.1) Scope 1 emissions (metric tons CO2e)

2062

(7.16.2) Scope 2, location-based (metric tons CO2e)

11460

(7.16.3) Scope 2, market-based (metric tons CO2e)

11460

Spain

(7.16.1) Scope 1 emissions (metric tons CO2e)

3974

(7.16.2) Scope 2, location-based (metric tons CO2e)

3914

(7.16.3) Scope 2, market-based (metric tons CO2e)

1021

United States of America

(7.16.1) Scope 1 emissions (metric tons CO2e)

199588

(7.16.2) Scope 2, location-based (metric tons CO2e)

286150

(7.16.3) Scope 2, market-based (metric tons CO2e)

233828
[Fixed row]

(7.17.2) Break down your total gross global Scope 1 emissions by business facility.

Row 1

(7.17.2.1) Facility

Burghausen

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

643745

(7.17.2.3) Latitude

48.1769

(7.17.2.4) Longitude

12.84045

Row 2

(7.17.2.1) Facility

Holla

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

390001

(7.17.2.3) Latitude

63.29057

(7.17.2.4) Longitude

9.08909

Row 3

(7.17.2.1) Facility

Charleston

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

177068

(7.17.2.3) Latitude

35.1926

(7.17.2.4) Longitude

-84.85175

Row 4

(7.17.2.1) Facility

Nünchritz

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

96276

(7.17.2.3) Latitude

51.29794

(7.17.2.4) Longitude

13.39649

Row 5

(7.17.2.1) Facility

Nanjing

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

15083

(7.17.2.3) Latitude

32.254965

(7.17.2.4) Longitude

118.827941

Row 6

(7.17.2.1) Facility

Eddyville

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

11051

(7.17.2.3) Latitude

41.16056

(7.17.2.4) Longitude

-92.6313

Row 7

(7.17.2.1) Facility

Adrian

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

7874

(7.17.2.3) Latitude

41.948349

(7.17.2.4) Longitude

-83.950967

Row 8

(7.17.2.1) Facility

Zhangjiagang

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

5975

(7.17.2.3) Latitude

31.874495

(7.17.2.4) Longitude

120.560638

Row 9

(7.17.2.1) Facility

Leon

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

3974

(7.17.2.3) Latitude

42.577137

(7.17.2.4) Longitude

-5.582531

Row 10

(7.17.2.1) Facility

Köln

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

2993

(7.17.2.3) Latitude

51.02221

(7.17.2.4) Longitude

6.95048

Row 11

(7.17.2.1) Facility

Jining

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

2476

(7.17.2.3) Latitude

35.17559

(7.17.2.4) Longitude

116.37104

Row 12

(7.17.2.1) Facility

Calvert City

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

2397

(7.17.2.3) Latitude

37.044722

(7.17.2.4) Longitude

-88.351989

Row 13

(7.17.2.1) Facility

Ulsan

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

2040

(7.17.2.3) Latitude

35.485828

(7.17.2.4) Longitude

129.355823

Row 14

(7.17.2.1) Facility

Amsterdam

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

1845

(7.17.2.3) Latitude

52.296

(7.17.2.4) Longitude

4.953

Row 15

(7.17.2.1) Facility

Allentown

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

946

(7.17.2.3) Latitude

40.61929

(7.17.2.4) Longitude

-75.43984

Row 16

(7.17.2.1) Facility

Kolkata

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

891

(7.17.2.3) Latitude

22.48485

(7.17.2.4) Longitude

88.34601

Row 17

(7.17.2.1) Facility

Stetten

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

742

(7.17.2.3) Latitude

48.35271

(7.17.2.4) Longitude

8.80948

Row 18

(7.17.2.1) Facility

Tsukuba

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

668

(7.17.2.3) Latitude

36.211145

(7.17.2.4) Longitude

140.043347

Row 19

(7.17.2.1) Facility

Jandira

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

530

(7.17.2.3) Latitude

-23.521133

(7.17.2.4) Longitude

-46.92637

Row 20

(7.17.2.1) Facility

München Headquarter

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

374

(7.17.2.3) Latitude

48.10121

(7.17.2.4) Longitude

11.64808

Row 21

(7.17.2.1) Facility

Halle

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

340

(7.17.2.3) Latitude

51.49316

(7.17.2.4) Longitude

11.93707

Row 22

(7.17.2.1) Facility

North Canton

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

176

(7.17.2.3) Latitude

40.916

(7.17.2.4) Longitude

-81.45663

Row 23

(7.17.2.1) Facility

München Consortium

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

99

(7.17.2.3) Latitude

48.10331

(7.17.2.4) Longitude

11.52989

Row 24

(7.17.2.1) Facility

San Diego

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

59

(7.17.2.3) Latitude

32.906264

(7.17.2.4) Longitude

-117.189286

Row 25

(7.17.2.1) Facility

Panagarh

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

31

(7.17.2.3) Latitude

23.46663

(7.17.2.4) Longitude

87.46055

Row 26

(7.17.2.1) Facility

Jincheon

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

22

(7.17.2.3) Latitude

36.902587

(7.17.2.4) Longitude

127.496812

Row 27

(7.17.2.1) Facility

Chino

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

16

(7.17.2.3) Latitude

34.00053

(7.17.2.4) Longitude

-117.67719

Row 28

(7.17.2.1) Facility

Jena

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

3

(7.17.2.3) Latitude

50.91026

(7.17.2.4) Longitude

11.56847

Row 29

(7.17.2.1) Facility

Pilsen

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

0

(7.17.2.3) Latitude

49.728

(7.17.2.4) Longitude

13.31722
[Add row]

(7.19) Break down your organization’s total gross global Scope 1 emissions by sector production activity in metric tons CO2e.

Chemicals production activities

(7.19.1) Gross Scope 1 emissions, metric tons CO2e

1367969

(7.19.3) Comment

As a chemical company WACKER's scope 1 emissions are fully caused by chemical production activities. This includes production of raw materials as well as our own energy generation.
[Fixed row]

(7.20.2) Break down your total gross global Scope 2 emissions by business facility.

Row 1

(7.20.2.1) Facility

Burghausen

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

570890

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

670465

Row 2

(7.20.2.1) Facility

Nünchritz

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

381319

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

397383

Row 3

(7.20.2.1) Facility

Charleston

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

222614

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

169131

Row 4

(7.20.2.1) Facility

Calvert City

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

49469

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

47268

Row 5

(7.20.2.1) Facility

Zhangjiagang

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

25320

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

23945

Row 6

(7.20.2.1) Facility

Jining

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

24377

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

23465

Row 7

(7.20.2.1) Facility

Nanjing

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

33530

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

19681

Row 8

(7.20.2.1) Facility

Adrian

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

8256

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

12391

Row 9

(7.20.2.1) Facility

Ulsan

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

9927

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

9927

Row 10

(7.20.2.1) Facility

Eddyville

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

3445

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

3577

Row 11

(7.20.2.1) Facility

Kolkata

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

7411

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

1730

Row 12

(7.20.2.1) Facility

Jincheon

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1533

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

1533

Row 13

(7.20.2.1) Facility

Köln

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

4289

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

1216

Row 14

(7.20.2.1) Facility

Jandira

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

417

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

1118

Row 15

(7.20.2.1) Facility

Leon

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

3914

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

1021

Row 16

(7.20.2.1) Facility

San Diego

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1326

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

821

Row 17

(7.20.2.1) Facility

Halle

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

556

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

662

Row 18

(7.20.2.1) Facility

Panagarh

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

2371

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

654

Row 19

(7.20.2.1) Facility

Allentown

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

642

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

640

Row 20

(7.20.2.1) Facility

München Headquarter

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1380

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

518

Row 21

(7.20.2.1) Facility

Jena

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

811

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

251

Row 22

(7.20.2.1) Facility

München Consortium

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1290

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

162

Row 23

(7.20.2.1) Facility

Pilsen

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

508

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 24

(7.20.2.1) Facility

Holla

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

6198

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 25

(7.20.2.1) Facility

Amsterdam

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1888

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 26

(7.20.2.1) Facility

Stetten

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

2361

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 27

(7.20.2.1) Facility

Tsukuba

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1189

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 28

(7.20.2.1) Facility

North Canton

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

193

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 29

(7.20.2.1) Facility

Chino

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

203

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0
[Add row]

(7.21) Break down your organization’s total gross global Scope 2 emissions by sector production activity in metric tons CO2e.

	Scope 2, location-based, metric tons CO2e	Scope 2, market-based (if applicable), metric tons CO2e	Comment
Chemicals production activities	*1367628*	*1387559*	*As a chemical company WACKER's scope 2 emissions are fully caused by chemical production activities*

[Fixed row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

1367696

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

1367628

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

1387559

(7.22.4) Please explain

WACKER does not have entities that do not fall within the consolidated accounting group

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

WACKER does not have entities that do not fall within the consolidated accounting group
[Fixed row]

(7.25) Disclose the percentage of your organization's Scope 3, Category 1 emissions by purchased chemical feedstock.

Row 1

(7.25.1) Purchased feedstock

Select from:
☑ Methanol

(7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

6

(7.25.3) Explain calculation methodology

GHG emissions for the purchased amount of raw materials are calculated based on cradle-to-gate emission information from commercially or publicly available databases (GaBi(R), Ecoinvent, GEMIS or others).

Row 2

(7.25.1) Purchased feedstock

Select from:

☑ High Value Chemicals (Steam cracking)

(7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

5

(7.25.3) Explain calculation methodology

GHG emissions for the purchased amount of raw materials are calculated based on cradle-to-gate emission information from commercially or publicly available databases (GaBi(R), Ecoinvent, GEMIS or others).

Row 3

(7.25.1) Purchased feedstock

Select from:

☑ Other (please specify) **:**Silicon metal (metallurgical grade)

(7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

22

(7.25.3) Explain calculation methodology

GHG emissions for the purchased amount of silicon metal were calculated based on WACKER cradle-to-gate life cycle analyses of silicon metal suppliers.

Row 4

(7.25.1) Purchased feedstock

Select from:

☑ Other (please specify) **:**Vinyl Acetate Monomer

(7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

18

(7.25.3) Explain calculation methodology

GHG emissions for the purchased amount of raw materials are calculated based on cradle-to-gate emission information from suppliers or commercially or publicly available databases (GaBi(R), Ecoinvent, GEMIS or others).

Row 5

(7.25.1) Purchased feedstock

Select from:

☑ Other (please specify) **:**Specialty Silanes & Siloxanes

(7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

22

(7.25.3) Explain calculation methodology

GHG emissions for the purchased speciality silanes and siloxanes were calculated based on WACKER-internal cradle-to-gate life cycle analyses of silane and siloxane production processes. This analysis is based on commercially or publicly available databases (GaBi(R), Ecoinvent, GEMIS or others).
[Add row]

(7.25.1) Disclose sales of products that are greenhouse gases.

Carbon dioxide (CO2)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

WACKER does not produce carbon dioxide for the purpose of selling it as product to the market. Carbon dioxide is only produced as a by-product of our energy and heat generation, waste disposal or in WACKER's plant for metallurgical silicon in Holla. No emissions of this category were sold to the market.

Methane (CH4)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

WACKER does not produce methane for the purpose of selling it as product to the market. Methane is only produced as a by-product of our energy and heat generation, waste disposal or in WACKER's plant for metallurgical silicon in Holla. No emissions of this category were sold to the market.

Nitrous oxide (N2O)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

WACKER does not produce nitrous oxide for the purpose of selling it as product to the market. Nitrous oxide is only produced as a by-product of our energy and heat generation, waste disposal or in WACKER's plant for metallurgical silicon in Holla. No emissions of this category were sold to the market.

Hydrofluorocarbons (HFC)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

WACKER does not produce hydrofluorocarbons. No emissions of this category were sold to the market.

Perfluorocarbons (PFC)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

WACKER does not produce perfluorocarbons. No emissions of this category were sold to the market.

Sulphur hexafluoride (SF6)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

WACKER does not produce sulphur hexafluoride. No emissions of this category were sold to the market.

Nitrogen trifluoride (NF3)

(7.25.1.1) Sales, metric tons

0

(7.25.1.2) Comment

WACKER does not produce nitrogen trifluoride. No emissions of this category were sold to the market.
[Fixed row]

(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Row 1

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation not necessary due to type of primary data available

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

WACKER is capable of providing product carbon footprint data. Such data is calculated based on results of WACKER internal cradle to gate LCA for relevant product groups and includes Scope 1, 2 and 3 emissions. The cradle to gate GWP values are then multiplied with sold product amounts and results are aggregated to the total value specified above. Uncertainties are estimated below 5 percent as product groups were used for this calculation. However, due to significant developments, communication of product carbon footprints will be suspended until the changes are implemented. WACKER is recalculating product carbon footprints (PCF) for all our products according to the TfS PCF standard via an automated solution. Results will be disclosed no later than 2025 (preferably via the TfS-platform SiGREEN). This methodology has been designed by TfS member companies for the chemical industry, its suppliers and its customers. Please note that due to a different calculation approach, the TfS based figures will be of somewhat limited in comparability to our already submitted figures. For this reason, we have decided not to disclose any values via CDP this year. We will keep you updated as soon as possible. WACKER is aware of methane-leakage having significant impact on the carbon

footprint of raw materials based on fossil naphtha and natural gas resources. We are currently evaluating the impact on our products and will update our calculations and reporting accordingly. If you require PCF results of individual products from 2025 onwards, please approach the responsible WACKER Sales Manager.

Row 2

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation not necessary due to type of primary data available

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

WACKER is capable of providing product carbon footprint data. Such data is calculated based on results of WACKER internal cradle to gate LCA for relevant product groups and includes Scope 1, 2 and 3 emissions. The cradle to gate GWP values are then multiplied with sold product amounts and results are aggregated to the total value specified above. Uncertainties are estimated below 5 percent as product groups were used for this calculation. However, due to significant developments, communication of product carbon footprints will be suspended until the changes are implemented. Wacker is recalculating product carbon footprints (PCF) for all our products according to the TfS PCF standard via an automated solution. Results will be disclosed no later than 2025 (preferably via the TfS-platform SiGREEN). This methodology has been designed by TfS member companies for the chemical industry, its suppliers and its customers. Please note that due to a different calculation approach, the TfS based figures will be of somewhat limited in comparability to our already submitted figures. For this reason we have decided not to disclose any values via CDP this year. We will keep you updated as soon as possible. Wacker is aware of methane-leakage having significant impact on the carbon footprint of

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Row 3

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation not necessary due to type of primary data available

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

WACKER is capable of providing product carbon footprint data. Such data is calculated based on results of WACKER internal cradle to gate LCA for relevant product groups and includes Scope 1, 2 and 3 emissions. The cradle to gate GWP values are then multiplied with sold product amounts and results are aggregated to the total value specified above. Uncertainties are estimated below 5 percent as product groups were used for this calculation. However, due to significant developments, communication of product carbon footprints will be suspended until the changes are implemented. Wacker is recalculating product carbon footprints (PCF) for all our products according to the TfS PCF standard via an automated solution. Results will be disclosed no later than 2025 (preferably via the TfS-platform SiGREEN). This methodology has been designed by TfS member companies for the chemical industry, its suppliers and its customers. Please note that due to a different calculation approach, the TfS based figures will be of somewhat limited in comparability to our already submitted figures. For this reason we have decided not to disclose any values via CDP this year. We will keep you updated as soon as possible. Wacker is aware of methane-leakage having significant impact on the carbon footprint of

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Row 4

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation not necessary due to type of primary data available

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

WACKER is capable of providing product carbon footprint data. Such data is calculated based on results of WACKER internal cradle to gate LCA for relevant product groups and includes Scope 1, 2 and 3 emissions. The cradle to gate GWP values are then multiplied with sold product amounts and results are aggregated to the total value specified above. Uncertainties are estimated below 5 percent as product groups were used for this calculation. However, due to significant developments, communication of product carbon footprints will be suspended until the changes are implemented. Wacker is recalculating product carbon footprints (PCF) for all our products according to the TfS PCF standard via an automated solution. Results will be disclosed no later than 2025 (preferably via the TfS-platform SiGREEN). This methodology has been designed by TfS member companies for the chemical industry, its suppliers and its customers. Please note that due to a different calculation approach, the TfS based figures will be of somewhat limited in comparability to our already submitted figures. For this reason we have decided not to disclose any values via CDP this year. We will keep you updated as soon as possible. Wacker is aware of methane-leakage having significant impact on the carbon footprint of

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Row 5

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation not necessary due to type of primary data available

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

WACKER is capable of providing product carbon footprint data. Such data is calculated based on results of WACKER internal cradle to gate LCA for relevant product groups and includes Scope 1, 2 and 3 emissions. The cradle to gate GWP values are then multiplied with sold product amounts and results are aggregated to the total value specified above. Uncertainties are estimated below 5 percent as product groups were used for this calculation. However, due to significant developments, communication of product carbon footprints will be suspended until the changes are implemented. Wacker is recalculating product carbon footprints (PCF) for all our products according to the TfS PCF standard via an automated solution. Results will be disclosed no later than 2025 (preferably via the TfS-platform SiGREEN). This methodology has been designed by TfS member companies for the chemical industry, its suppliers and its customers. Please note that due to a different calculation approach, the TfS based figures will be of somewhat limited in comparability to our already submitted figures. For this reason we have decided not to disclose any values via CDP this year. We will keep you updated as soon as possible. Wacker is aware of methane-leakage having significant impact on the carbon footprint of

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Row 6

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation not necessary due to type of primary data available

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

WACKER is capable of providing product carbon footprint data. Such data is calculated based on results of WACKER internal cradle to gate LCA for relevant product groups and includes Scope 1, 2 and 3 emissions. The cradle to gate GWP values are then multiplied with sold product amounts and results are aggregated to the total value specified above. Uncertainties are estimated below 5 percent as product groups were used for this calculation. However, due to significant developments, communication of product carbon footprints will be suspended until the changes are implemented. Wacker is recalculating product carbon footprints (PCF) for all our products according to the TfS PCF standard via an automated solution. Results will be disclosed no later than 2025 (preferably via the TfS-platform SiGREEN). This methodology has been designed by TfS member companies for the chemical industry, its suppliers and its customers. Please note that due to a different calculation approach, the TfS based figures will be of somewhat limited in comparability to our already submitted figures. For this reason we have decided not to disclose any values via CDP this year. We will keep you updated as soon as possible. Wacker is aware of methane-leakage having significant impact on the carbon footprint of

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Row 7

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation not necessary due to type of primary data available

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

WACKER is capable of providing product carbon footprint data. Such data is calculated based on results of WACKER internal cradle to gate LCA for relevant product groups and includes Scope 1, 2 and 3 emissions. The cradle to gate GWP values are then multiplied with sold product amounts and results are aggregated to the total value specified above. Uncertainties are estimated below 5 percent as product groups were used for this calculation. However, due to significant developments, communication of product carbon footprints will be suspended until the changes are implemented. Wacker is recalculating product carbon footprints (PCF) for all our products according to the TfS PCF standard via an automated solution. Results will be disclosed no later than 2025 (preferably via the TfS-platform SiGREEN). This methodology has been designed by TfS member companies for the chemical industry, its suppliers and its customers. Please note that due to a different calculation approach, the TfS based figures will be of somewhat limited in comparability to our already submitted figures. For this reason we have decided not to disclose any values via CDP this year. We will keep you updated as soon as possible. Wacker is aware of methane-leakage having significant impact on the carbon footprint of

raw materials based on fossil naphtha and natural gas resources. We are currently evaluating the impact on our products and will update our calculations and reporting accordingly. If you require PCF results of individual products from 2025 onwards please approach the responsible WACKER Sales Manager.

Row 8

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation not necessary due to type of primary data available

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

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Row 9

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation not necessary due to type of primary data available

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

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Row 10

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation not necessary due to type of primary data available

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

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Row 11

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation not necessary due to type of primary data available

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

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Row 12

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation not necessary due to type of primary data available

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

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Row 13

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

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Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

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Row 14

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation not necessary due to type of primary data available

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Row 15

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation not necessary due to type of primary data available

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

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raw materials based on fossil naphtha and natural gas resources. We are currently evaluating the impact on our products and will update our calculations and reporting accordingly. If you require PCF results of individual products from 2025 onwards please approach the responsible WACKER Sales Manager.
[Add row]

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Row 1

(7.27.1) Allocation challenges

Select from:
☑ We face no challenges

(7.27.2) Please explain what would help you overcome these challenges

Wacker is recalculating product carbon footprints (PCF) for all our products according to the TfS PCF standard via an automated solution. Results will be disclosed no later than 2025 (preferably via the TfS-platform SiGREEN). By the automated solution we expect to overcome all of the allocation challenges specified by CDP. If you interested in more details about our automated PCF solution please approach your responsible WACKER Sales Manager.
[Add row]

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Select from:
☑ Yes

(7.28.2) Describe how you plan to develop your capabilities

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[Fixed row]

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	*Select from:* ☑ Yes
Consumption of purchased or acquired electricity	*Select from:* ☑ Yes
Consumption of purchased or acquired heat	*Select from:* ☑ Yes
Consumption of purchased or acquired steam	*Select from:* ☑ Yes
Consumption of purchased or acquired cooling	*Select from:* ☑ No
Generation of electricity, heat, steam, or cooling	*Select from:* ☑ Yes

[Fixed row]

(7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

3690237

(7.30.1.4) Total (renewable and non-renewable) MWh

3690237

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:

☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

2429809

(7.30.1.3) MWh from non-renewable sources

2184053

(7.30.1.4) Total (renewable and non-renewable) MWh

4613862

Consumption of purchased or acquired heat

(7.30.1.1) Heating value

Select from:

☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

559

(7.30.1.3) MWh from non-renewable sources

11576

(7.30.1.4) Total (renewable and non-renewable) MWh

12135

Consumption of purchased or acquired steam

(7.30.1.1) Heating value

Select from:

☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

63928

(7.30.1.3) MWh from non-renewable sources

235054

(7.30.1.4) Total (renewable and non-renewable) MWh

298982

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:
☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

232548

(7.30.1.4) Total (renewable and non-renewable) MWh

232548

Total energy consumption

(7.30.1.1) Heating value

Select from:
☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

2726844

(7.30.1.3) MWh from non-renewable sources

6120920

(7.30.1.4) Total (renewable and non-renewable) MWh

8847764
[Fixed row]

(7.30.3) Report your organization’s energy consumption totals (excluding feedstocks) for chemical production activities in MWh.

Consumption of fuel (excluding feedstocks)

(7.30.3.1) Heating value

Select from:
☑ HHV (higher heating value)

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

0

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

3690237

(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

0

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

3690237

Consumption of purchased or acquired electricity

(7.30.3.1) Heating value

Select from:
☑ HHV (higher heating value)

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

2429809

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

2184053

(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

0

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

4613862

Consumption of purchased or acquired heat

(7.30.3.1) Heating value

Select from:
☑ HHV (higher heating value)

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

559

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

11576

(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

0

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

12135

Consumption of purchased or acquired steam

(7.30.3.1) Heating value

Select from:
☑ HHV (higher heating value)

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

63928

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

235054

(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

0

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

298982

Consumption of self-generated non-fuel renewable energy

(7.30.3.1) Heating value

Select from:
☑ HHV (higher heating value)

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

232548

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

232548

Total energy consumption

(7.30.3.1) Heating value

Select from:
☑ HHV (higher heating value)

(7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

2726844

(7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

6120920

(7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

0

(7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

8847764
[Fixed row]

(7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	*Select from:* ☑ No
Consumption of fuel for the generation of heat	*Select from:* ☑ Yes
Consumption of fuel for the generation of steam	*Select from:* ☑ Yes
Consumption of fuel for the generation of cooling	*Select from:*

	Indicate whether your organization undertakes this fuel application
	☑ No
Consumption of fuel for co-generation or tri-generation	*Select from:* ☑ Yes

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

No sustainable biomass used at WACKER.

Other biomass

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

No other biomass used at WACKER.

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

No other renewable fuels used at WACKER.

Coal

(7.30.7.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

No coal used at WACKER as fuel, only as feedstock.

Oil

(7.30.7.1) Heating value

Select from:

☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

1359

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

1359

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Oil is used for steam generation at one WACKER site in Asia.

Gas

(7.30.7.1) Heating value

Select from:
☑ HHV

(7.30.7.2) Total fuel MWh consumed by the organization

3674399

(7.30.7.4) MWh fuel consumed for self-generation of heat

967050

(7.30.7.5) MWh fuel consumed for self-generation of steam

1665833

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

1041516

(7.30.7.8) Comment

Natural Gas is mainly used in WACKER's power plants in Burghausen and Nunchritz.

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

14479

(7.30.7.4) MWh fuel consumed for self-generation of heat

14479

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Fuels like diesel, gasoline and kerosene used for site internal transportation fire brigade, emergency power generators and heating ladles.

Total fuel

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

3690237

(7.30.7.4) MWh fuel consumed for self-generation of heat

981529

(7.30.7.5) MWh fuel consumed for self-generation of steam

1667192

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

1041516

(7.30.7.8) Comment

Most of the fuels are calculated with LHV, only natural gas is calculated with HVV.
[Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

1129231

(7.30.9.2) Generation that is consumed by the organization (MWh)

1129231

(7.30.9.3) Gross generation from renewable sources (MWh)

232548

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

232548

Heat

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Steam

(7.30.9.1) Total Gross generation (MWh)

1788084

(7.30.9.2) Generation that is consumed by the organization (MWh)

1788084

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0
[Fixed row]

(7.30.11) Provide details on electricity, heat, steam, and cooling your organization has generated and consumed for chemical production activities.

Electricity

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

1129231

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

1129231

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

232548

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

0

Heat

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

0

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

0

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

0

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

0

Steam

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

2219972

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

2219972

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

0

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

431888

Cooling

(7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

0

(7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

0

(7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

0

(7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

0
[Fixed row]

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Row 1

(7.30.14.1) Country/area

Select from:
☑ Germany

(7.30.14.2) Sourcing method

Select from:
☑ Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify **:**Wind, Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

188944

(7.30.14.6) Tracking instrument used

Select from:

☑ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Sweden

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2022

(7.30.14.10) Comment

Upper information are valid for the WACKER production sites Burghausen and Nünchritz. The GOs were generated in Sweden, France, Norway and Finland. The years of commissioning of the power generation plants are between 1931 and 2022.

Row 2

(7.30.14.1) Country/area

Select from:

☑ Germany

(7.30.14.2) Sourcing method

Select from:

☑ Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

8805

(7.30.14.6) Tracking instrument used

Select from:

☑ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Norway

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

1968

(7.30.14.10) Comment

Upper information are valid for the WACKER production site in Cologne.

Row 3

(7.30.14.1) Country/area

Select from:
☑ Germany

(7.30.14.2) Sourcing method

Select from:
☑ Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify :Hydropower (capacity unknown), Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

12469

(7.30.14.6) Tracking instrument used

Select from:

☑ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Sweden

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2011

(7.30.14.10) Comment

Upper information are valid for the WACKER production sites Stetten and Munich. The GOs were generated in Sweden, Norway and Finland. The years of commissioning of the power generation plants are between 1921 and 2011.

Row 4

(7.30.14.1) Country/area

Select from:

☑ Germany

(7.30.14.2) Sourcing method

Select from:

☑ Other, please specify **:**Green electricity products from an energy supplier (e.g. green tariffs)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify **:**Renewable mix of supplier unknown, German renewable energy mix (UBA)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

1606

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Germany

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

For the WACKER production site in Jena we purchase TÜV certified green electricity.

Row 5

(7.30.14.1) Country/area

Select from:
☑ Germany

(7.30.14.2) Sourcing method

Select from:
☑ Other, please specify **:**Part of grid mix not sold to other consumers by contracts

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Low-carbon energy mix, please specify **:**Low carbon energy mix from supplier data

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

1033556

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Germany

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

(7.30.14.10) Comment

For all our German locations except Jena, Munich, Cologne and Stetten, renewable energy is sourced from the grid in addition to the certificates used.

Row 6

(7.30.14.1) Country/area

Select from:
☑ Czechia

(7.30.14.2) Sourcing method

Select from:
☑ Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify **:**Wind, PV

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

1195

(7.30.14.6) Tracking instrument used

Select from:

☑ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Czechia

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

For the WACKER production site in Pilsen we purchase GO certificated for electricity. The countries of origin of the GOs are Czechia, Lithuania, Spain and Sweden.

Row 7

(7.30.14.1) Country/area

Select from:

☑ Czechia

(7.30.14.2) Sourcing method

Select from:

☑ Heat/steam/cooling supply agreement

(7.30.14.3) Energy carrier

Select from:

☑ Heat

(7.30.14.4) Low-carbon technology type

Select from:

☑ Sustainable biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

559

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Czechia

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

Heat is purchased directly from biogas incineration with a zero-emission factor.

Row 8

(7.30.14.1) Country/area

Select from:

☑ Norway

(7.30.14.2) Sourcing method

Select from:

☑ Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

999636

(7.30.14.6) Tracking instrument used

Select from:

☑ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Norway

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

1970

(7.30.14.10) Comment

Upper information is valid for the WACKER production site in Holla. The years of commissioning of the power generation plants are between 1957 and 1970.

Row 9

(7.30.14.1) Country/area

Select from:

☑ Netherlands

(7.30.14.2) Sourcing method

Select from:

☑ Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

6043

(7.30.14.6) Tracking instrument used

Select from:
☑ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Netherlands

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

(7.30.14.10) Comment

Upper information is valid for the WACKER production site in Amsterdam.

Row 10

(7.30.14.1) Country/area

Select from:
☑ Spain

(7.30.14.2) Sourcing method

Select from:
☑ Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify :15% Hydro, 4% Biomass, 53% Wind, 27% PV, 1% Waste-based on GoO

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

19208

(7.30.14.6) Tracking instrument used

Select from:

☑ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Spain

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

The GoOs are purchased via the electricity provider at our site in Leon in Spain.

Row 11

(7.30.14.1) Country/area

Select from:

☑ United States of America

(7.30.14.2) Sourcing method

Select from:

☑ Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

4918

(7.30.14.6) Tracking instrument used

Select from:

☑ US-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ United States of America

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

For the WACKER production site in Eddyville we purchase 52,7% of our total power procurement from Renewable Energy (Wind).

Row 12

(7.30.14.1) Country/area

Select from:

☑ United States of America

(7.30.14.2) Sourcing method

Select from:

☑ Other, please specify **:**Part of grid mix not sold to other consumers by contracts

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Low-carbon energy mix, please specify **:**Low carbon energy mix from supplier data

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

2907

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ United States of America

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

Upper information belong to our WACKER production site in Adrian USA.

Row 13

(7.30.14.1) Country/area

Select from:

☑ United States of America

(7.30.14.2) Sourcing method

Select from:

☑ Other, please specify **:**Part of grid mix not sold to other consumers by contracts

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Low-carbon energy mix, please specify :Low carbon energy mix from supplier data

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

88937

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ United States of America

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

Upper information belong to our WACKER production site in Charlston USA.

Row 14

(7.30.14.1) Country/area

Select from:

☑ United States of America

(7.30.14.2) Sourcing method

Select from:

☑ Other, please specify **:**Part of grid mix not sold to other consumers by contract

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

527

(7.30.14.6) Tracking instrument used

Select from:

☑ US-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ United States of America

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

Upper information belong to our WACKER production site in North Canton. The US-REC is certified according green-e. The commissioning date of the electricity site is younger than 15 years.

Row 15

(7.30.14.1) Country/area

Select from:

☑ United States of America

(7.30.14.2) Sourcing method

Select from:

☑ Other, please specify **:**Part of grid mix not sold to other consumers by contract

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

551

(7.30.14.6) Tracking instrument used

Select from:

☑ US-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ United States of America

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

Upper information belong to our WACKER production site in Chino. The US-REC is certified according green-e. The commissioning date of the electricity site is younger than 15 years.

Row 16

(7.30.14.1) Country/area

Select from:

☑ United States of America

(7.30.14.2) Sourcing method

Select from:

☑ Other, please specify **:**Part of grid mix not sold to other consumers by contract

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Low-carbon energy mix, please specify **:**Low carbon energy mix from IEA

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

1780

(7.30.14.6) Tracking instrument used

Select from:
☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ United States of America

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

(7.30.14.10) Comment

All other sites in the USA get their electricity out of the grid mix.

Row 17

(7.30.14.1) Country/area

Select from:
☑ China

(7.30.14.2) Sourcing method

Select from:
☑ Other, please specify **:**Part of grid mix not sold to other consumers by contracts

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Low-carbon energy mix, please specify **:**Low carbon energy mix from IEA data

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

15472

(7.30.14.6) Tracking instrument used

Select from:

☑ Other, please specify **:**Power-mix data from IEA

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ China

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

Renewable electricity is not procured via certificates, but only in form of residual renewable electricity, which was not procured by other consumers. Source IEA Data

Row 18

(7.30.14.1) Country/area

Select from:

☑ China

(7.30.14.2) Sourcing method

Select from:

☑ Other, please specify **:**Green electricity products from an energy supplier (e.g. green tariffs)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

24658

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ China

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

Upper information belong to our WACKER production site in Nanjing.

Row 19

(7.30.14.1) Country/area

Select from:

☑ Republic of Korea

(7.30.14.2) Sourcing method

Select from:

☑ Other, please specify **:**Part of grid mix not sold to other consumers by contract

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Low-carbon energy mix, please specify **:**Low carbon energy mix from IEA data

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

2400

(7.30.14.6) Tracking instrument used

Select from:
☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Republic of Korea

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

(7.30.14.10) Comment

Renewable electricity is not procured via certificates, but only in form of residual renewable electricity, which was not procured by other consumers. Source IEA Data

Row 20

(7.30.14.1) Country/area

Select from:
☑ Republic of Korea

(7.30.14.2) Sourcing method

Select from:
☑ Direct line to an off-site generator owned by a third party with no grid transfers (direct line PPA)

(7.30.14.3) Energy carrier

Select from:
☑ Steam

(7.30.14.4) Low-carbon technology type

Select from:
☑ Other biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

63928

(7.30.14.6) Tracking instrument used

Select from:
☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Republic of Korea

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

(7.30.14.10) Comment

Steam is purchased directly from a waste incineration plant with a zero emission factor.

Row 21

(7.30.14.1) Country/area

Select from:
☑ India

(7.30.14.2) Sourcing method

Select from:

☑ Other, please specify **:**Part of grid mix not sold to other consumers by contract

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Low-carbon energy mix, please specify **:**Low carbon energy mix from IEA data

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

360

(7.30.14.6) Tracking instrument used

Select from:

☑ Other, please specify **:**Power-Mix data from IEA

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ India

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

Renewable electricity was not procured via certificates, but only in form of residual renewable electricity, which was not procured by other consumers. These information are valid for our WACKER site in Amtala from 01/23- 03/23 and for our our WACKER site in Panagarh from 01/23-05/23. Source IEA Data

Row 22

(7.30.14.1) Country/area

Select from:

☑ India

(7.30.14.2) Sourcing method

Select from:

☑ Other, please specify **:**Green electricity products from an energy supplier (e.g. green supplier)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify **:**Renewable mix of supplier unknown

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

10053

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ India

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

Upper information are valid for our WACKER production site in Amtala from 04/23 and for our WACKER production site in Panagarh from 06/23.

Row 23

(7.30.14.1) Country/area

Select from:

☑ Japan

(7.30.14.2) Sourcing method

Select from:

☑ Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

2556

(7.30.14.6) Tracking instrument used

Select from:
☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Japan

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

(7.30.14.10) Comment

Upper information belong to our WACKER production site in Tsukuba.

Row 24

(7.30.14.1) Country/area

Select from:
☑ Brazil

(7.30.14.2) Sourcing method

Select from:
☑ Other, please specify **:**Part of grid mix not sold to other consumers by contracts

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Low-carbon energy mix, please specify :Low carbon energy mix from supplier data

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

2570

(7.30.14.6) Tracking instrument used

Select from:
☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Brazil

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

(7.30.14.10) Comment

Renewable electricity is not procured via certificates, but only in form of residual renewable electricity, which was not procured by other consumers. Source: supplier information
[Add row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Brazil

(7.30.16.1) Consumption of purchased electricity (MWh)

3104

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

3104.00

China

(7.30.16.1) Consumption of purchased electricity (MWh)

85251

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

80713

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

165964.00

Czechia

(7.30.16.1) Consumption of purchased electricity (MWh)

1195

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

559

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

1754.00

Germany

(7.30.16.1) Consumption of purchased electricity (MWh)

2752763

(7.30.16.2) Consumption of self-generated electricity (MWh)

1128656

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

24033

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

1941071

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

5846523.00

India

(7.30.16.1) Consumption of purchased electricity (MWh)

13651

(7.30.16.2) Consumption of self-generated electricity (MWh)

215

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

13866.00

Japan

(7.30.16.1) Consumption of purchased electricity (MWh)

2556

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

2556.00

Netherlands

(7.30.16.1) Consumption of purchased electricity (MWh)

6043

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

6043.00

Norway

(7.30.16.1) Consumption of purchased electricity (MWh)

999636

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

999636.00

Republic of Korea

(7.30.16.1) Consumption of purchased electricity (MWh)

25048

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

63928

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

88976.00

Spain

(7.30.16.1) Consumption of purchased electricity (MWh)

19208

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

5107

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

32466

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

56781.00

United States of America

(7.30.16.1) Consumption of purchased electricity (MWh)

705407

(7.30.16.2) Consumption of self-generated electricity (MWh)

360

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

136777

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

246282

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

1088826.00
[Fixed row]

(7.31.1) Disclose details on your organization’s consumption of feedstocks for chemical production activities.

Row 1

(7.31.1.1) Fuels used as feedstocks

Select from:
☑ Coal

(7.31.1.2) Total consumption

129075

(7.31.1.3) Total consumption unit

Select from:
☑ metric tons

(7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

3.19

(7.31.1.5) Heating value of feedstock, MWh per consumption unit

9.33

(7.31.1.6) Heating value

Select from:
☑ LHV

(7.31.1.7) Comment

This material is used as feedstock for silicon metal production. Emission factor verified during annual Reporting due to EU-Emission Trading System

Row 2

(7.31.1.1) Fuels used as feedstocks

Select from:
☑ Solid biofuels

(7.31.1.2) Total consumption

50945

(7.31.1.3) Total consumption unit

Select from:
☑ metric tons

(7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

1.19

(7.31.1.5) Heating value of feedstock, MWh per consumption unit

4.33

(7.31.1.6) Heating value

Select from:
☑ LHV

(7.31.1.7) Comment

This material is used as feedstock for silicon production (woodchips).

Row 3

(7.31.1.1) Fuels used as feedstocks

Select from:
☑ Natural gas

(7.31.1.2) Total consumption

23730

(7.31.1.3) Total consumption unit

Select from:

☑ thousand cubic metres

(7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

1.87

(7.31.1.5) Heating value of feedstock, MWh per consumption unit

10.2

(7.31.1.6) Heating value

Select from:

☑ HHV

(7.31.1.7) Comment

Natural gas is used for steam reformers (leased assets) to produce hydrogen.
[Add row]

(7.31.2) State the percentage, by mass, of primary resource from which your chemical feedstocks derive.

Oil

(7.31.2.1) Percentage of total chemical feedstock (%)

33.7

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:

☑ Increased

Natural Gas

(7.31.2.1) Percentage of total chemical feedstock (%)

13.1

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:
☑ Increased

Coal

(7.31.2.1) Percentage of total chemical feedstock (%)

0

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:
☑ No change

Biomass

(7.31.2.1) Percentage of total chemical feedstock (%)

3

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:
☑ Decreased

Waste (non-biomass)

(7.31.2.1) Percentage of total chemical feedstock (%)

0

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:
☑ No change

Fossil fuel (where coal, gas, oil cannot be distinguished)

(7.31.2.1) Percentage of total chemical feedstock (%)

49.1

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:
☑ Decreased

Unknown source or unable to disaggregate

(7.31.2.1) Percentage of total chemical feedstock (%)

1.1

(7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

Select from:
☑ No change
[Fixed row]

(7.39) Provide details on your organization’s chemical products.

Row 1

(7.39.1) Output product

Select from:

☑ Other, please specify **:**WACKER group corporate output 2023

(7.39.2) Production (metric tons)

2127298

(7.39.3) Capacity (metric tons)

2760022

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0.64

(7.39.5) Electricity intensity (MWh per metric ton of product)

2.7

(7.39.6) Steam intensity (MWh per metric ton of product)

2.21

(7.39.7) Steam/ heat recovered (MWh per metric ton of product)

1.22

(7.39.8) Comment

WACKER is a technological leader in the chemical industry. We are active in the silicone, polymer, life sciences and polysilicon markets (cosmetic powders to solar cells). Our portfolio includes over 3,200 products. Most products are based on inorganic starting materials. Silicon-based products account for about 70 % of WACKER sales, and products that are primarily ethylene-related for 30 %. The data provided here is for a calculated "average" WACKER product. The increase in Steam intensity compared to the previous year results in a new definition of the amount of steam, reported here. In contrast to previous years we now add the whole amount of recovered heat/steam to this “steam” value.

Row 2

(7.39.1) Output product

Select from:

☑ Ammonia

(7.39.2) Production (metric tons)

0

(7.39.3) Capacity (metric tons)

0

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0

(7.39.5) Electricity intensity (MWh per metric ton of product)

0

(7.39.6) Steam intensity (MWh per metric ton of product)

0

(7.39.7) Steam/ heat recovered (MWh per metric ton of product)

0

(7.39.8) Comment

WACKER does not have emissions from Ammonia production as we do not sell Ammonia.

Row 3

(7.39.1) Output product

Select from:
☑ Adipic acid

(7.39.2) Production (metric tons)

0

(7.39.3) Capacity (metric tons)

0

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0

(7.39.5) Electricity intensity (MWh per metric ton of product)

0

(7.39.6) Steam intensity (MWh per metric ton of product)

0

(7.39.7) Steam/ heat recovered (MWh per metric ton of product)

0

(7.39.8) Comment

WACKER does not have emissions from Adipic acid production as we do not sell Adipic acid

Row 4

(7.39.1) Output product

Select from:
☑ Nitric acid

(7.39.2) Production (metric tons)

0

(7.39.3) Capacity (metric tons)

0

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0

(7.39.5) Electricity intensity (MWh per metric ton of product)

0

(7.39.6) Steam intensity (MWh per metric ton of product)

0

(7.39.7) Steam/ heat recovered (MWh per metric ton of product)

0

(7.39.8) Comment

WACKER does not have emissions from Nitric acid production as we do not sell Nitric acid.

Row 5

(7.39.1) Output product

Select from:

☑ Soda ash

(7.39.2) Production (metric tons)

0

(7.39.3) Capacity (metric tons)

0

(7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

0

(7.39.5) Electricity intensity (MWh per metric ton of product)

0

(7.39.6) Steam intensity (MWh per metric ton of product)

0

(7.39.7) Steam/ heat recovered (MWh per metric ton of product)

0

(7.39.8) Comment

WACKER does not have emissions from Soda ash production as we do not sell Soda ash
[Add row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.0004233904

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

2755255

(7.45.3) Metric denominator

Select from:
☑ unit total revenue

(7.45.4) Metric denominator: Unit total

6507600000

(7.45.5) Scope 2 figure used

Select from:
☑ Market-based

(7.45.6) % change from previous year

7.46

(7.45.7) Direction of change

Select from:
☑ Increased

(7.45.8) Reasons for change

Select all that apply

☑ Change in renewable energy consumption

☑ Other emissions reduction activities

☑ Change in revenue

(7.45.9) Please explain

According to an increase in renewable energy consumption, an optimized operation of our power plants and some energy efficiency and GHG reduction measures, our Scope 1 and 2 emissions decreased by about 15% from 2022 to 2023. In the same period, WACKERs total revenue decreased significantly by nearly 21%. In total this results in an increase of the intensity figure by 7.46%.

Row 2

(7.45.1) Intensity figure

168.2

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

2755255

(7.45.3) Metric denominator

Select from:

☑ full time equivalent (FTE) employee

(7.45.4) Metric denominator: Unit total

16378

(7.45.5) Scope 2 figure used

Select from:

☑ Market-based

(7.45.6) % change from previous year

18.21

(7.45.7) Direction of change

Select from:
☑ Decreased

(7.45.8) Reasons for change

Select all that apply
☑ Change in renewable energy consumption
☑ Other emissions reduction activities
☑ Other, please specify **:**Increase of FTE

(7.45.9) Please explain

According to an increase in renewable energy consumption, an optimized operation of our power plants and some energy efficiency and GHG reduction measures, our Scope 1 and 2 emissions decreased by about 15% from 2022 to 2023. In the same period, WACKERs number of full time equivalent employees increased by 4%. In total this results in a decrease of the intensity figure by about 18%.

Row 3

(7.45.1) Intensity figure

1.295

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

2755255

(7.45.3) Metric denominator

Select from:

☑ metric ton of product

(7.45.4) Metric denominator: Unit total

2127298

(7.45.5) Scope 2 figure used

Select from:

☑ Market-based

(7.45.6) % change from previous year

4.88

(7.45.7) Direction of change

Select from:

☑ Decreased

(7.45.8) Reasons for change

Select all that apply

☑ Change in renewable energy consumption

☑ Other emissions reduction activities

☑ Change in output

(7.45.9) Please explain

According to an increase in renewable energy consumption, an optimized operation of our power plants and some energy efficiency and GHG reduction measures, our Scope 1 and 2 emissions decreased by about 15% from 2022 to 2023. In the same period, WACKERs total net production decreased by 10%. In total this results in a decrease of the intensity figure by about 5%
[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:

☑ Waste

(7.52.2) Metric value

33186

(7.52.3) Metric numerator

metric tons of disposed waste

(7.52.4) Metric denominator (intensity metric only)

no denominator

(7.52.5) % change from previous year

3.06

(7.52.6) Direction of change

Select from:

☑ Increased

(7.52.7) Please explain

The increase of disposed waste is primarily attributable to the group-wide increase of waste from operations. Even if the amount of recycled waste increased, the amount of the disposed share of operational waste increased, too. Changes in production-related waste streams reflect trends in production-capacity utilization.

Row 2

(7.52.1) Description

Select from:
☑ Energy usage

(7.52.2) Metric value

5743

(7.52.3) Metric numerator

GWh of electricity consumption

(7.52.4) Metric denominator (intensity metric only)

no denominator

(7.52.5) % change from previous year

4.7

(7.52.6) Direction of change

Select from:
☑ Decreased

(7.52.7) Please explain

Decreased energy needs due to decreased production load.
[Add row]

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

☑ Abs 1

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

WACK-GER-002-OFF Certificate.pdf

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

10/14/2021

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

☑ Carbon dioxide (CO2)
☑ Perfluorocarbons (PFCs)
☑ Hydrofluorocarbons (HFCs)

(7.53.1.8) Scopes

Select all that apply
☑ Scope 1
☑ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:
☑ Market-based

(7.53.1.11) End date of base year

12/30/2020

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

1285465

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

2340327

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

3625792.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/30/2030

(7.53.1.55) Targeted reduction from base year (%)

50

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

1812896.000

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

1367696

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

1387559

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

2755255.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

48.02

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

WACKER's CO2e-reduction target ABS1 covers all Scope 1 and 2 greenhouse gas emissions group-wide. Exclusions for Scope 1 and 2 emissions are administrative sites without any production facilities. The target boundary includes biogenic emissions and removals from bioenergy feedstocks. This target is an interim target on WACKER's run to Net Zero in 2045

(7.53.1.83) Target objective

Reduction of WACKER's corporate carbon footprint and die carbon footprint of WACKER products

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

WACKER's roadmap to achieve the Scope 1 and 2 emission target until 2030 is based on 5 main measures: 1. Usage of energy from renewable sources (Scope 2). WACKER intends to purchase energy from renewable sources. This measure will be implemented in a subsequent way on all our sites worldwide. We have already started this measure on about 50% of our production sites worldwide. 2. Further process electrification (i.e. power to heat) (Scope 1). More than 70% of the energy applied for our production processes is based on electricity. Together with an increasing usage of electricity from renewable sources, we will continue with the electrification of further processes. Especially, the generation of process heat and steam will be replaced by power-to-heat (heat pumps) and/or electrical steam generation in the next years. 3. Reduction of emissions by reduction of energy and media consumption (Scope 1+2). Our WACKER Operating System (WOS) is focused on curbing raw-material consumption and raising process efficiency at our plants. The goal is to further lower specific operating costs as well as GHG emissions. 4. Usage of fossil-free feedstock (Scope 1). On our own production site for silicon metal in Holla (Norway), we currently produce about 40% of the silicon metal we need for our production of silicone products and polysilicon. The fossil-based feedstock for the production process of the silicon metal in Holla will be subsequently replaced by fossil free material. 5. Exchange of refrigerants with high greenhouse warming potential by low GWP refrigerants (Scope 1). In our production plants world-wide, we currently use different types of process cooling, depending on the required temperature. Different types of refrigerants, partly having

greenhouse warming potentials of several thousands, are currently in use. These refrigerants will be replaced by media with significantly lower GWP. In the reporting year 2023 WACKER focused on starting energy reduction and process electrification projects and the purchase of renewable energy. WACKER switches to renewable power on various sites world-wide and achieves its SBTi intermediate Scope 1+2 target for the year 2023 by a reduction of 24% compared to the base year 2020.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

Row 2

(7.53.1.1) Target reference number

Select from:

☑ Abs 2

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

WACK-GER-002-OFF Certificate.pdf

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

10/14/2021

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

☑ Scope 3, Category 1 – Purchased goods and services

☑ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)

(7.53.1.11) End date of base year

12/30/2020

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

4556773

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

734683

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

5291456.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

5291456.000

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

87

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

75

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

68.6

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

68.6

(7.53.1.54) End date of target

12/30/2030

(7.53.1.55) Targeted reduction from base year (%)

25

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

3968592.000

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

3474800

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

353714

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

3828514.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

3828514.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

110.59

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

WACKER's CO2e-reduction target ABS 2 covers 68.6% of the Scope 3 greenhouse gas emissions group-wide. The target includes 87% of CO2e emissions of category 1 and 75% of category 3. This target is an interim target on WACKER's run to Net Zero in 2045.

(7.53.1.83) Target objective

Reduction of WACKER's corporate carbon footprint and die carbon footprint of WACKER products

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

WACKER's roadmap to achieve the Scope 3 emissions target until 2030 is based on the following main measures: Category 1: 1. Increase efficiency in use of raw materials: Our WACKER Operating System (WOS) is focused on curbing raw-material consumption and raising process efficiency at our plants. The goal is to further lower GHG emissions. 2. Usage of renewable raws: As a chemical company, WACKER has a high demand of certain main raw materials. For the production of silicones and polysilicon, a big amount of silicon metal is needed. About 60% thereof is purchased from suppliers all over the world. The production of silicon metal is highly energy intensive and based on carbon as reductant. Therefore, we will focus on purchasing silicon metal from suppliers using energy from renewable sources and applying non-fossil reductants. For the other main raw materials like methanol, ethylene and acetic acid, we focus on purchasing these materials with increasingly lower carbon footprint, caused by corresponding reduction measures, which we intensively discuss with our suppliers. Category 3: 1. Increase energy efficiency of our processes: Our WACKER Operating System (WOS) is focused on curbing raw-material consumption and raising process efficiency at our plants. The goal is to further lower GHG emissions. Every year, we conduct hundreds of projects to reduce our energy consumption. This reduction of energy consumption will accordingly reduce our upstream and transport loss emissions. 2. Usage of energy from renewable sources WACKER intends to purchase energy from renewable sources. This measure is increasingly implemented at all our sites worldwide. This switch to renewable sources will in parallel reduce our upstream emissions as well. This includes our efforts to fossil-free steam and heat generation, which will reduce upstream emissions from natural gas production as well. Progress to the end of the reporting year: Category 1: A further improved purchase strategy particularly for our main raw material silicon metal supported WACKER for further reduction of the Scope 3 category 1 emissions. In 2030, the amount of purchased raws decreased significantly due to a decreasing production load. Category 3: In the reporting year 2023 WACKER focussed on starting energy reduction and process electrification projects and the purchase of renewable energy. WACKER switches to renewable power on various sites world-wide, reducing the Scope 3 category 3 emissions as well.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

Row 3

(7.53.1.1) Target reference number

Select from:

☑ Abs 3

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

Wacker Chemie AG SBTi v5 Net-Zero Approval Letter.pdf

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

05/24/2023

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)
☑ Nitrous oxide (N2O)
☑ Carbon dioxide (CO2)
☑ Perfluorocarbons (PFCs)
☑ Hydrofluorocarbons (HFCs)
☑ Sulphur hexafluoride (SF6)
☑ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1
☑ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☑ Market-based

(7.53.1.11) End date of base year

12/30/2020

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

1285465

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

2340327

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

3625792.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/30/2045

(7.53.1.55) Targeted reduction from base year (%)

95

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

181289.600

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

1367696

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

1387559

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

2755255.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

25.27

(7.53.1.80) Target status in reporting year

Select from:

☑ New

(7.53.1.82) Explain target coverage and identify any exclusions

WACKER's CO2e-reduction target ABS3 covers all Scope 1 and 2 greenhouse gas emissions group-wide. Exclusions for Scope 1 and 2 emissions are administrative sites without any production facilities. The target boundary includes biogenic emissions and removals from bioenergy feedstocks. This target is an long-term target on WACKER's run to Net Zero in 2045.

(7.53.1.83) Target objective

Reduction of WACKER's corporate carbon footprint and die carbon footprint of WACKER products

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

WACKER's roadmap to achieve the Scope 1 and 2 emission target until 2045 is based on 5 main measures already defined for near-term target until 2030 and further followed up until 2045: 1. Usage of energy from renewable sources (Scope 2): WACKER intends to purchase energy from renewable sources. This measure will be implemented in a subsequent way on all our sites worldwide. 2. Further process electrification (i.e. power to heat) (Scope 1): More than 70% of the energy applied for our production processes is based on electricity. Together with an increasing usage of electricity from renewable sources, we will continue with the electrification of

further processes. Especially, the generation of process heat and steam will be replaced by power-to-heat (heat pumps) and/or electrical steam generation in the next years. 3. Reduction of emissions by reduction of energy and media consumption (Scope 12): Our WACKER Operating System (WOS) is focused on curbing raw-material consumption and raising process efficiency at our plants. The goal is to further lower specific operating costs as well as GHG emissions. 4. Usage of fossil-free feedstock (Scope 1): On our own production site for silicon metal in Holla (Norway), we currently produce about 30% of the silicon metal we need for our production of silicone products and polysilicon. The fossil-based feedstock for the production process of the silicon metal in Holla will be subsequently replaced by fossil free material. 5. Exchange of refrigerants with high greenhouse warming potential by low GWP refrigerants (Scope 1): In our production plants world-wide, we currently use different types of process cooling, depending on the required temperature. Different types of refrigerants, partly having greenhouse warming potentials of several thousands, are currently in use. These refrigerants will be replaced by media with significantly lower GWP. In the reporting year 2023 WACKER focussed on starting energy reduction and process electrification projects and the purchase of renewable energy. WACKER switches to renewable power on various sites world-wide and achieves its SBTi intermediate Scope 12 target for the year 2023 by a reduction of 24% compared to the base year 2020

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

Row 4

(7.53.1.1) Target reference number

Select from:

☑ Abs 4

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

Wacker Chemie AG SBTi v5 Net-Zero Approval Letter.pdf

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

05/24/2023

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

☑ Scope 3, Category 15 – Investments

☑ Scope 3, Category 2 – Capital goods

☑ Scope 3, Category 6 – Business travel

☑ Scope 3, Category 7 – Employee commuting

☑ Scope 3, Category 8 - Upstream leased assets

☑ Scope 3, Category 1 – Purchased goods and services

☑ Scope 3, Category 5 – Waste generated in operations

☑ Scope 3, Category 12 – End-of-life treatment of sold products

☑ Scope 3, Category 4 – Upstream transportation and distribution

☑ Scope 3, Category 9 – Downstream transportation and distribution

☑ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)

(7.53.1.11) End date of base year

12/30/2020

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

5237670

(7.53.1.15) Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)

17050

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

979577

(7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

93933

(7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)

106245

(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

1983

(7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

22813

(7.53.1.21) Base year Scope 3, Category 8: Upstream leased assets emissions covered by target (metric tons CO2e)

39494

(7.53.1.22) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)

235948

(7.53.1.25) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target (metric tons CO2e)

796184

(7.53.1.28) Base year Scope 3, Category 15: Investments emissions covered by target (metric tons CO2e)

181800

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

7712697.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

7712697.000

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

100

(7.53.1.36) Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO2e)

100

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

100

(7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)

100

(7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)

100

(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

100

(7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

100

(7.53.1.42) Base year Scope 3, Category 8: Upstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 8: Upstream leased assets (metric tons CO2e)

100

(7.53.1.43) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e)

100

(7.53.1.46) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO2e)

100

(7.53.1.49) Base year Scope 3, Category 15: Investments emissions covered by target as % of total base year emissions in Scope 3, Category 15: Investments (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/30/2045

(7.53.1.55) Targeted reduction from base year (%)

90

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

771269.700

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

3474800

(7.53.1.60) Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)

45801

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

353714

(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

448618

(7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

8333

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

9099

(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

29454

(7.53.1.66) Scope 3, Category 8: Upstream leased assets emissions in reporting year covered by target (metric tons CO2e)

48875

(7.53.1.67) Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

37503

(7.53.1.70) Scope 3, Category 12: End-of-life treatment of sold products emissions in reporting year covered by target (metric tons CO2e)

758039

(7.53.1.73) Scope 3, Category 15: Investments emissions in reporting year covered by target (metric tons CO2e)

143531

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

5357767.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

5357767.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

33.93

(7.53.1.80) Target status in reporting year

Select from:

☑ New

(7.53.1.82) Explain target coverage and identify any exclusions

WACKER's CO2e-reduction target ABS 4 covers 100% of the Scope 3 greenhouse gas emissions group-wide. This target is a long-term target on WACKER's run to Net Zero in 2045.

(7.53.1.83) Target objective

Reduction of WACKER's corporate carbon footprint and die carbon footprint of WACKER products

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

WACKER's roadmap to achieve the Scope 3 emissions target until 2045 is based on the main measures already defined for the near-term target until 2030 and further followed-up until 2045: Category 1 (see also ABS2): 1. Increase efficiency in use of raw materials 2. Usage of renewable raws Category 3 (see also ABS2): 1. Increase energy efficiency of our processes 2. Usage of energy from renewable sources Scope 3 categories other than 1 and 3 sum up to less than 31.4 % of the WACKER Scope 3 emissions. To reduce these emissions, we plan several measures: Category 5 and 12: 1. Circular Economy: Together with our suppliers and customers we will work on closing product cycles. 2. Upstream, we will substitute fossil by renewable feedstock (i.e. bio-based feedstock, recycled feedstock, CO2 as feedstock). 3. Downstream, we will work on end-of-life utilization of our products, such as recyclability and biodegradability. These measures will mainly contribute to reduction of Scope 3 cat 12 emissions. In addition, we will further develop the concept of integrated production, i.e. closing production cycles. That means to use resources as efficient as possible, thus avoiding waste and reducing Scope 3 cat 5 emissions. Category 6 and 7: Mobility Concepts: By developing sustainable mobility concepts we will reduce GHG emissions from these categories. Category 4 and 9: Transport Concepts: Together with our logistic partners, suppliers and customers we will transform our transports and distributions of raw materials and products to more sustainable transport modes with less GHG emissions, thus resulting in reduced emissions in Scope 3 cat 4 and 9. Progress to the end of the reporting year: Category 1: A further improved purchase strategy particularly for our main raw material silicon metal supported WACKER for further reduction of the Scope 3 category 1 emissions. In 2030, the amount of purchased raws decreased significantly due to a decreasing production load. Category 3: In the reporting year 2022 WACKER focussed on starting energy reduction and process electrification projects and the purchase of renewable energy. With focus on European sites, WACKER switches to renewable power on various sites world-wide. This switch to renewable sources reduced the the Scope 3 category 3 emissions as well.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

[Add row]

(7.54.2) Provide details of any other climate-related targets, including methane reduction targets.

Row 1

(7.54.2.1) Target reference number

Select from:

☑ Oth 1

(7.54.2.2) Date target was set

12/30/2021

(7.54.2.3) Target coverage

Select from:

☑ Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:

☑ Intensity

(7.54.2.5) Target type: category & Metric (target numerator if reporting an intensity target)

Energy consumption or efficiency

☑ MWh

(7.54.2.6) Target denominator (intensity targets only)

Select from:

☑ metric ton of product

(7.54.2.7) End date of base year

12/30/2020

(7.54.2.8) Figure or percentage in base year

100

(7.54.2.9) End date of target

12/30/2030

(7.54.2.10) Figure or percentage at end of date of target

85

(7.54.2.11) Figure or percentage in reporting year

102.9

(7.54.2.12) % of target achieved relative to base year

-19.3333333333

(7.54.2.13) Target status in reporting year

Select from:
☑ Underway

(7.54.2.15) Is this target part of an emissions target?

Yes, it supports the group-wide CO2 target mentioned above

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply
☑ No, it's not part of an overarching initiative

(7.54.2.18) Please explain target coverage and identify any exclusions

In our continued efforts to reduce our specific energy consumption (the amount of energy per unit of net production output), we have set a target of cutting consumption by 15 percent by 2030 relative to our base year (2020). This target is still only relevant to WACKER manufacturing units at sites with production facilities.

(7.54.2.19) Target objective

The Objective of the target is to further increase our energy efficiency and to reduce WACKERs corporate carbon footprint

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

Our WACKER Operating System (WOS) is focused on curbing raw-material consumption and raising process efficiency at our plants, the goal being to further lower specific operating costs, but also further rise energy efficiency. In this system we annually handle several hundreds of projects to reduce our energy consumption. In 2023 about 60 measures were implemented to reduce energy consumption together with CO2e emissions. In 2023, the specific energy consumption of 102.9% was significantly above our target value of 95.5%. The main reasons for this are product mix shifts to more energy intensive products and a significant decrease of production volume.
[Add row]

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:
☑ NZ1

(7.54.3.2) Date target was set

08/24/2023

(7.54.3.3) Target Coverage

Select from:
☑ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply

☑ Abs1

☑ Abs2

☑ Abs3

☑ Abs4

(7.54.3.5) End date of target for achieving net zero

12/30/2045

(7.54.3.6) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.54.3.7) Science Based Targets initiative official validation letter

Wacker Chemie AG SBTi v5 Net-Zero Approval Letter.pdf

(7.54.3.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

☑ Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

(7.54.3.10) Explain target coverage and identify any exclusions

In 2021 WACKER, has committed to set a company wide Net Zero target according to SBTi and became a member of Business Ambition for 1.5C "Race to Zero". This target, validated by SBTi, is a continuation of our measures defined for our SBT targets ABS1 and Abs2. WACKER's NetZero target covers Scope 12 emissions as well as all of the reported categories of Scope3

(7.54.3.11) Target objective

Reduction of WACKER's corporate carbon footprint and die carbon footprint of WACKER products to Net-Zero

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

☑ Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

☑ No, and we do not plan to within the next two years

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☑ Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

In the target year 2045 WACKER plans to have the CO2e reduced to the following residual, unavoidable emissions: Scope 1+2: 181,289.6 tons CO2e (5% of base year) Scope 3: 771,269.7 tons CO2e (10% of base year) These residual emissions will be neutralized by some certified CO2e compensation projects according to international certification standards.

(7.54.3.17) Target status in reporting year

Select from:

☑ New

(7.54.3.19) Process for reviewing target

Basically, a Net Zero target means net zero emissions of a company at the end of the target. Therefore, there is nothing to review on such type of target. On the other hand, we will monitor our target achievement on a yearly base and we will accelerate emissions reduction project, if we fall behind in achieving our target. In addition, we recalculate unavoidable emissions at the end of the target, if we identify changes in our inventory (acquisitions, mergers, etc.).
[Add row]

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	*3*	*`Numeric input*
To be implemented	*0*	*0*
Implementation commenced	*14*	*1693*
Implemented	*116*	*65576*
Not to be implemented	*145*	*`Numeric input*

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☑ Other, please specify **:**Reduction of energy & media consumption

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

65576

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

13600000

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

2000000

(7.55.2.7) Payback period

Select from:

☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 6-10 years

(7.55.2.9) Comment

Our WACKER Operating System (WOS) is focused on curbing raw-material consumption and raising process efficiency at our plants, the goal being to further lower specific operating costs. In 2023, we handled more than 800 measures, involving savings spanning all cost types. Priorities were labour productivity and specific energy consumption. In the period under review, we improved our energy efficiency again with help of our WOS-program. An important area is the optimization of power consumption. Many chemical reactions generate heat that can be used in other production processes. In addition to recovering heat from these reactions, we operate integrated heat-recovery systems, which we are continually developing and improving. For example, we established a heat integration in distillation processes in 2022, allowing us to reduce energy consumption by 60,000 MWh in 2023 and CO2 emissions accordingly.
[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:
☑ Compliance with regulatory requirements/standards

(7.55.3.2) Comment

As of 2012, all German sites belonging to WACKER and Alzwerke GmbH have been certified according to ISO 50001 (energy management systems). In 2023, the Holla site was successfully certified according to ISO 50001 for the first time.

Row 2

(7.55.3.1) Method

Select from:
☑ Dedicated budget for low-carbon product R&D

(7.55.3.2) Comment

WACKER spent 2.9% of its Group Sales for research and development in 2023 and has increased its spending ratio compared to the previous year by 0.7% as well as in absolute terms (2023: 184.1 M, 2022: 178.4 M). Thereby, our research and development activities focus on highly promising fields such as energy storage, renewable energy generation, electromobility, modern construction and biotechnology. To ensure a dedicated spending in sustainable topics such as low-carbon

technologies, we steadily examine the sustainability aspects of our new products and processes. Additionally, we optimize our established methods and processes in order to operate sustainably.

Row 3

(7.55.3.1) Method

Select from:

☑ Employee engagement

(7.55.3.2) Comment

WACKERs Idea Management system focuses on ideas resulting in improved productivity e.g., via reduced energy consumption and thereby contribute to a reduction of emissions. To maximize the benefits from ideas, WACKER has interlinked the Employee Suggestion Program, the WACKER Operating System (WOS) and Innovation Management. These programs include monetary incentives and suggestions related to energy savings, which are specifically classified. In 2023, the number of new ideas was around 4,000 and therefore 8% higher than the number of ideas received in 2022. At 26%, the participation rate for 2022 was similar to that of the previous year. The first-year benefit for 2022 was around 5.1 million, the actual annual benefit in 2023 was € 14.5 million. Additionally, WACKER provides all employees with an easy-to-use tool for the calculation of the impact of energy savings within WACKERs sites on CO2 reductions. Thereby, we improve our employees' understanding of how energy efficiency projects contribute to the reduction of greenhouse gas emissions.

Row 4

(7.55.3.1) Method

Select from:

☑ Internal incentives/recognition programs

(7.55.3.2) Comment

The ongoing WACKER Operating System (WOS) program helps us to improve productivity along the entire supply chain. The most important goal is to continue reducing specific operating costs. In 2023, we worked on more than 800 single measures, approximately 700 of which came or a planned to come to operations. The projects focused on improving raw material yields and specific energy consumption. At the WOS ACADEMY, employees were trained in the Six Sigma and Lean process improvement methods in online and classroom courses, while optimization projects were implemented simultaneously.

Row 5

(7.55.3.1) Method

Select from:

☑ Marginal abatement cost curve

(7.55.3.2) Comment

To promote sustainability projects, project ideas can be submitted via WACKER's global sustainability budget. Here, ideas are reviewed and evaluated in terms of feasibility and environmental benefits (e.g., energy efficiency and CO2 savings). The focus is also on the criteria of promoting the circular economy, efficient water use and reducing other emissions. A committee decides which projects should be pursued further. The projects are evaluated with the help of the abatement cost curve.

Row 6

(7.55.3.1) Method

Select from:

☑ Partnering with governments on technology development

(7.55.3.2) Comment

Some of our R&D projects are subsidized by government grants. In the reporting period, these projects focused on process development, semiconductor applications in microelectronics and communication technologies, electromobility, lightweight construction, carbon recycling, artificial intelligence and biotechnology. The following are a few sample projects: In a project called Etching Line Next, we are developing an innovative production process for next-generation semiconductor-grade polysilicon to support pioneering microelectronic applications. These semiconductor applications will be used in even smaller design rules (< 2nm) in the production of chips in the future. They are used, for example, for the most sophisticated artificial intelligence applications and for quantum computers. The Etching Line Next project sees us combine an innovative etching system with a novel crushing process and a high degree of automation. The project is receiving total funding of €46 million from the German Ministry of Economic Affairs and Climate Protection and the Bavarian Ministry of Economic Affairs, Regional Development and Energy under the EU "Important Projects of Common European Interest" (IPCEI ME/CT) program. Our InProMaL project has seen us join forces with partners to work on integrated and accelerated process optimization in the production of prelithiated electrodes for energy storage with better electrochemical performance. Our efforts are focused on combining prelithiation with innovative, silicon-containing anode materials. We use machine learning to manufacture battery cells with much higher energy densities and to increase rapid chargeability in battery cells. The Federal Ministry of Education and Research (BMBF) is funding this project. "H2-Reallabor Burghausen – ChemDelta Bavaria" is a project that aims to transform the chemical industry into a sustainable, hydrogen-based sector. 35 partners in industry and science have come together to test hydrogen technologies under realistic industrial conditions as part of a four-year production plan. WACKER is playing a key role in the project, which is being funded by the BMBF in the amount of €39 million. This lighthouse project is intended to guide the chemical industry in Germany toward a net-zero hydrogen economy.
[Add row]

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:

☑ Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ No taxonomy used to classify product(s) or service(s) as low carbon

(7.74.1.3) Type of product(s) or service(s)

Power

☑ Solar PV

(7.74.1.4) Description of product(s) or service(s)

WACKER is one of the global leaders in producing solar grade polysilicon for the photovoltaic industry. This silicon is the key semiconducting material that is needed by our customers to produce solar cells that convert sunlight into electricity. Those solar cells are electrically connected and assembled into solar modules which become part of solar systems (rooftop systems, solar parcs etc.).

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☑ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☑ Addressing the Avoided Emissions Challenge- Chemicals sector

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☑ Cradle-to-grave

(7.74.1.8) Functional unit used

Amount of electricity generated by global photovoltaics installations manufactured with polysilicon from WACKER produced in 2023 over the lifespan of the PV systems (30 years

(7.74.1.9) Reference product/service or baseline scenario used

Same electricity amount as functional unit, generated by current national grid mixes in countries where those photovoltaic installations take place

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☑ Cradle-to-grave

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

289000000

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

In 2023 the global photovoltaics industry produced about 17 GW of PV installations from WACKER's amount of solar grade polysilicon. We estimate these installations will produce about 605 TWh over the lifetime of the PV systems, under the following assumptions: lifetime: 30 years; 2023 global PV system installation distribution by country, typical average energy yields per country. The cradle to grave footprint of the 605 TWh with photovoltaics is 33.6 million tons of CO2 equivalents (primarily caused by the production of the photovoltaics systems), while producing the same amount of electricity with national grid mixes will result in a footprint of 323 million tons of CO2 equivalents. WACKER's 2023 annual solar grade polysilicon and the subsequent solar value chain will thus avoid more than 289 million tons of CO2 equivalents. In 2023 the business department Polysilicon achieved a revenue of 1.559 billion EUR, which is 25% of WACKER’s total group revenue.

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

25
[Add row]

C8. Environmental performance - Forests

(8.1) Are there any exclusions from your disclosure of forests-related data?

	Exclusion from disclosure
Timber products	*Select from:* ☑ Yes
Palm oil	*Select from:* ☑ Yes

[Fixed row]

(8.1.1) Provide details on these exclusions.

Timber products

(8.1.1.1) Exclusion

Select from:

☑ Business activities

(8.1.1.2) Description of exclusion

There are smaller timber related volumes excluded. One is bio acetic acid. The wood for the bio acetic acid is 100 % third party verified as deforestation- and/or conversion-free., e. g. PEFC. Additionally, locally sourced packaging materials are not in scope of disclosing

(8.1.1.3) Value chain stage

Select from:
☑ Upstream value chain

(8.1.1.4) Reason for exclusion

Select from:
☑ Other, please specify **:**Due to the heterogeneity and respective small quantities, monitoring is difficult.

(8.1.1.8) Indicate if you are providing the commodity volume that is being excluded from your disclosure of forests-related data

Select from:
☑ Yes, we are providing the volume excluded

(8.1.1.9) Volume excluded (metric tons)

10445

(8.1.1.10) Please explain

The excluded quantity was extrapolated based on available data and typical weights.

Palm oil

(8.1.1.1) Exclusion

Select from:
☑ Geographical area

(8.1.1.2) Description of exclusion

The excluded volume refers to associated companies of Wacker Chemie AG and raw materials with only very small amounts of palm (kernel) oil are excluded.

(8.1.1.3) Value chain stage

Select from:
☑ Upstream value chain

(8.1.1.4) Reason for exclusion

Select from:
☑ Other, please specify **:**As Wacker sources a large number of different materials in many different regions which possibly could contain small amounts of palm oil, it is important for us to focus on the major region for palm oil containing product streams.

(8.1.1.8) Indicate if you are providing the commodity volume that is being excluded from your disclosure of forests-related data

Select from:
☑ No, the volume excluded is unknown

(8.1.1.10) Please explain

As Wacker sources a large number of different materials in many different regions which possibly could contain small amounts of palm oil exact quantity determination is not possible or only possible with a disproportionately high effort
[Add row]

(8.2) Provide a breakdown of your disclosure volume per commodity.

	Disclosure volume (metric tons)	Volume type	Sourced volume (metric tons)
Timber products	*68648*	*Select all that apply* ☑ Sourced	*68648*
Palm oil	*1745*	*Select all that apply* ☑ Sourced	*1745*

[Fixed row]

(8.5) Provide details on the origins of your sourced volumes.

Timber products

(8.5.1) Country/area of origin

Select from:

☑ France

(8.5.2) First level administrative division

Select from:

☑ States/equivalent jurisdictions

(8.5.3) Specify the states or equivalent jurisdictions

The supplier sources the wood mainly in the region of the production facilities.

(8.5.4) Volume sourced from country/area of origin (metric tons)

1934

(8.5.5) Source

Select all that apply

☑ Contracted suppliers (processors)

(8.5.7) Please explain

In France, there is a very low risk of deforestation or conversion and, to the best of our knowledge, the very low risk is also comparable within the country. In conjunction with complex supply chains and the associated high level of effort required for traceability down to every single states/equivalent jurisdictions, the level of traceability is the states/equivalent jurisdictions of the production region.

Palm oil

(8.5.1) Country/area of origin

Select from:

☑ Unknown origin

(8.5.4) Volume sourced from country/area of origin (metric tons)

1745

(8.5.5) Source

Select all that apply

☑ Trader/broker/commodity market

☑ Contracted suppliers (processors)

☑ Contracted suppliers (manufacturers)

(8.5.7) Please explain

We are procuring oil palm derivatives produced in line with the mass balance chain of custody. Therefore, the traceability of origin is difficult and detailed information is missing. Our goal is to cover the entire amount of palm oil via RSPO certification, ensuring that it is deforestation and conversion free.

Timber products

(8.5.1) Country/area of origin

Select from:

☑ Norway

(8.5.2) First level administrative division

Select from:

☑ States/equivalent jurisdictions

(8.5.3) Specify the states or equivalent jurisdictions

The supplier sources the wood in the entire country. Therefore, the area of origin are all states within Norway.

(8.5.4) Volume sourced from country/area of origin (metric tons)

47914

(8.5.5) Source

Select all that apply

☑ Contracted suppliers (processors)

(8.5.7) Please explain

In Norway, there is a very low risk of deforestation or conversion and, to the best of our knowledge, the very low risk is also comparable within the country. In conjunction with complex supply chains and the associated high level of effort required for traceability the knowledge that the supplier is sourcing the wood from every state is sufficient.

Timber products

(8.5.1) Country/area of origin

Select from:

☑ Germany

(8.5.2) First level administrative division

Select from:

☑ Unknown

(8.5.4) Volume sourced from country/area of origin (metric tons)

12720

(8.5.5) Source

Select all that apply

☑ Contracted suppliers (manufacturers)

(8.5.7) Please explain

Germany is the main country of origin. There are also parts from Austria, Czechia, France, Poland and Slovakia. In these countries, there is a low risk of deforestation or conversion and, to the best of our knowledge, the low risk is also comparable within the country or between the countries. In conjunction with complex supply chains and the associated high level of effort required for additional traceability, this level of traceability is not currently our focus here.

Timber products

(8.5.1) Country/area of origin

Select from:

☑ Unknown origin

(8.5.4) Volume sourced from country/area of origin (metric tons)

6079

(8.5.5) Source

Select all that apply

☑ Contracted suppliers (manufacturers)

(8.5.7) Please explain

The majority of our disclosed quantity of timber products does not come from forest risk countries and or is DCF certified. A lot of the remaining suppliers is located in low forest risk countries. Additionally, we plan to implement a traceability system and deforestation checks in the next two years for these raw materials.
[Add row]

(8.7) Did your organization have a no-deforestation or no-conversion target, or any other targets for sustainable production/ sourcing of your disclosed commodities, active in the reporting year?

Timber products

(8.7.1) Active no-deforestation or no-conversion target

Select from:

☑ Yes, we have a no-deforestation target

(8.7.2) No-deforestation or no-conversion target coverage

Select from:

☑ Site/facility

(8.7.5) Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target

Select from:

☑ No, but we plan to have other targets related to this commodity in the next two years

(8.7.6) Primary reason for not having other active targets in the reporting year

Select from:

☑ Not an immediate strategic priority

(8.7.7) Explain why you did not have other active targets in the reporting year

We plan to implement a “no- deforestation” target for sourced timber products for selected procuring regions. We are already in an advanced analyzing stage and expect implementing within the next two years.

Palm oil

(8.7.1) Active no-deforestation or no-conversion target

Select from:

☑ Yes, we have a no-conversion target

(8.7.2) No-deforestation or no-conversion target coverage

Select from:

☑ Country/area/region

(8.7.5) Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target

Select from:

☑ No, but we plan to have other targets related to this commodity in the next two years

(8.7.6) Primary reason for not having other active targets in the reporting year

Select from:

☑ Not an immediate strategic priority

(8.7.7) Explain why you did not have other active targets in the reporting year

We plan to implement a “no- deforestation” target for sourced palm(kernel)oil derivatives for selected procuring regions. We are already in an advanced analyzing stage and expect implementing within the next two years.
[Fixed row]

(8.7.1) Provide details on your no-deforestation or no-conversion target that was active during the reporting year.

Timber products

(8.7.1.1) No-deforestation or no-conversion target

Select from:

☑ No-deforestation

(8.7.1.2) Your organization’s definition of “no-deforestation” or “no-conversion”

Regarding timber products our definition of "no-deforestation" includes the definition of the PEFC certification scheme.

(8.7.1.3) Cutoff date

Select from:

☑ 2010

(8.7.1.4) Geographic scope of cutoff date

Select from:

☑ Applied globally

(8.7.1.5) Rationale for selecting cutoff date

Select from:

☑ Sector-wide agreement/recommendation

(8.7.1.6) Target date for achieving no-deforestation or no-conversion

Select from:

☑ 2023

Palm oil

(8.7.1.1) No-deforestation or no-conversion target

Select from:

☑ No-conversion

(8.7.1.2) Your organization’s definition of “no-deforestation” or “no-conversion”

Regarding palm(kernel)oil derivatives our definition of "no-conversion" is aligned with the definition of the respective RSPO certification scheme.

(8.7.1.3) Cutoff date

Select from:
☑ 2018

(8.7.1.4) Geographic scope of cutoff date

Select from:
☑ Applied globally

(8.7.1.5) Rationale for selecting cutoff date

Select from:
☑ Sector-wide agreement/recommendation

(8.7.1.6) Target date for achieving no-deforestation or no-conversion

Select from:
☑ 2026-2030
[Add row]

(8.8) Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used.

Timber products

(8.8.1) Traceability system

Select from:
☑ No, but we plan to establish one within the next two years

(8.8.4) Primary reason your organization does not have a traceability system

Select from:

☑ Not an immediate strategic priority

(8.8.5) Explain why your organization does not have a traceability system

The majority of the timber products purchased are verified as deforestation- and/or conversion-free and the remaining quantities do not originate from forest risk countries. Thus, the supply chain of timber products is currently not monitored continuously but on an ad hoc basis. In the next two years we plan to implement a traceability system back to the production plots of land for the most relevant timber products.

Palm oil

(8.8.1) Traceability system

Select from:

☑ No, but we plan to establish one within the next two years

(8.8.4) Primary reason your organization does not have a traceability system

Select from:

☑ Not an immediate strategic priority

(8.8.5) Explain why your organization does not have a traceability system

Wacker does not purchase palm oil directly, but only products that contain processed palm oil. Therefore, traceability in the supply chain back to the origin of the palm oil is very complex. In order to nevertheless meet our sustainability standards, we have supplier assessments/audits and Supplier Code of Conduct in place. Additionally, a high share of RSPO certified raw materials is procured. In the next two years we plan to implement a traceability system back to the production plots of land for the most relevant palm oil commodities.
[Fixed row]

(8.9) Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.

Timber products

(8.9.1) DF/DCF status assessed for this commodity

Select from:
☑ Yes, deforestation-free (DF) status assessed

(8.9.2) % of disclosure volume determined as DF/DCF in the reporting year

91

(8.9.3) % of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance

0

(8.9.4) % of disclosure volume determined as DF/DCF through monitoring of production unit

0

(8.9.5) % of disclosure volume determined as DF/DCF through monitoring of sourcing area

0

(8.9.6) Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?

Select from:
☑ Yes

Palm oil

(8.9.1) DF/DCF status assessed for this commodity

Select from:
☑ Yes, deforestation- and conversion-free (DCF) status assessed

(8.9.2) % of disclosure volume determined as DF/DCF in the reporting year

66

(8.9.3) % of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance

0

(8.9.4) % of disclosure volume determined as DF/DCF through monitoring of production unit

0

(8.9.5) % of disclosure volume determined as DF/DCF through monitoring of sourcing area

0

(8.9.6) Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?

Select from:
☑ Yes
[Fixed row]

(8.9.2) Provide details of third-party certification schemes not providing full DF/DCF assurance.

Timber products

(8.9.2.1) Third-party certification scheme not providing full DF/DCF assurance

Chain-of-custody certification
☑ PEFC Chain-of-Custody (any type)

(8.9.2.2) % of disclosure volume certified through scheme not providing full DF/DCF assurance

91

(8.9.2.3) Additional control methods in place to determine DF/DCF status of volumes certified through scheme not providing full DF/DCF assurance

Select all that apply

☑ No

(8.9.2.4) Comment

Following our sustainability strategy SustainaBalance, we strive to contribute to a more sustainable society. Therefore we continuously work with our suppliers to deliver third-party certified wood products.

(8.9.2.5) Certification documentation

2024-Kombination Zertifikate PEFC Holz.pdf

Palm oil

(8.9.2.1) Third-party certification scheme not providing full DF/DCF assurance

Chain-of-custody certification

☑ RSPO - Mass Balance

(8.9.2.2) % of disclosure volume certified through scheme not providing full DF/DCF assurance

66

(8.9.2.3) Additional control methods in place to determine DF/DCF status of volumes certified through scheme not providing full DF/DCF assurance

Select all that apply

☑ No

(8.9.2.4) Comment

Following our sustainability strategy SustainaBalance, we strive to contribute to a more sustainable society. We plan to further increase the share of certified palm oil through RSPO certification of additional palm oil containing materials.

(8.9.2.5) Certification documentation

RSPO Zertifikat 2023-wacker_deutschland_rspo_en.pdf
[Add row]

(8.10) Indicate whether you have monitored or estimated the deforestation and conversion of other natural ecosystems footprint for your disclosed commodities.

Timber products

(8.10.1) Monitoring or estimating your deforestation and conversion footprint

Select from:
☑ No, but we plan to monitor or estimate our deforestation and conversion footprint in the next two years

(8.10.2) Primary reason for not monitoring or estimating deforestation and conversion footprint

Select from:
☑ Not an immediate strategic priority

(8.10.3) Explain why you do not monitor or estimate your deforestation and conversion footprint

Sourcing over 90 % certified deforestation free raw materials the estimated possible footprint is very low. Following our strategy to implement a traceability system and DCF checks we will obtain more important data to possibly estimate a deforestation and/or conversion footprint if applicable.

Palm oil

(8.10.1) Monitoring or estimating your deforestation and conversion footprint

Select from:
☑ No, but we plan to monitor or estimate our deforestation and conversion footprint in the next two years

(8.10.2) Primary reason for not monitoring or estimating deforestation and conversion footprint

Select from:

☑ Not an immediate strategic priority

(8.10.3) Explain why you do not monitor or estimate your deforestation and conversion footprint

Wacker only purchases small quantities of palm (kernel) oil, which greatly limits any potential deforestation or conversion footprint. In addition, a possible footprint is reduced by the high proportion of certified raw materials. Following our strategy to implement a traceability system and DCF checks we will obtain more important data to possibly estimate a deforestation and/or conversion footprint if applicable.
[Fixed row]

(8.11) For volumes not assessed and determined as deforestation- and conversion-free (DCF), indicate if you have taken actions in the reporting year to increase production or sourcing of DCF volumes.

	Actions taken to increase production or sourcing of DCF volumes
Timber products	*Select from:* ☑ No, but we plan to within the next two years
Palm oil	*Select from:* ☑ No, but we plan to within the next two years

[Fixed row]

(8.14) Indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards, and provide details.

(8.14.1) Assess legal compliance with forest regulations

Select from:

☑ Yes, from suppliers

(8.14.2) Aspects of legislation considered

Select all that apply

☑ Labor rights

☑ Land use rights

☑ Environmental protection

☑ Human rights protected under international law

☑ Tax, anti-corruption, trade and customs regulations

☑ Forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting

☑ The principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples

(8.14.3) Procedure to ensure legal compliance

Select all that apply

☑ Certification

☑ Supplier self-declaration

☑ Third party tools

(8.14.5) Please explain

We integrated various forest related aspects like protecting biodiversity and complying with all applicable environmental regulations in our Supplier Code of Conduct (SCoC). The SCoC requirements apply along the entire supply chain, so our suppliers must, in turn, commit their upstream partners accordingly. The SCoC is integrated in our general Terms and Conditions and additionally countersigned by our Key Suppliers in the disclosing scope. In case of bad news out of EcoVadis or Whistleblowing hotline the supplier is put on our Watchlist and action of the supplier will be required to remedying the non-compliance situation and preventing it in the future. Furthermore a major part of the sourced palm(kernel)oil derivatives is RSPO certified which ensures compliance with various regulations like FPIC. [Fixed row]

(8.15) Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals?

(8.15.1) Engagement in landscape/jurisdictional initiatives

Select from:

☑ No, we do not engage in landscape/jurisdictional initiatives, and we do not plan to within the next two years

(8.15.2) Primary reason for not engaging in landscape/jurisdictional initiatives

Select from:

☑ Other, please specify **:**No contact to producers.

(8.15.3) Explain why your organization does not engage in landscape/jurisdictional initiatives

Wacker does neither purchase wood directly nor purchase palm oil, but only products that are produced from palm oil through refining or chemical conversion (in part) or from wood. Possible future activities are being considered.
[Fixed row]

(8.16.1) Provide details of the external activities to support the implementation of your policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains

Row 1

(8.16.1.1) Commodity

Select all that apply

☑ Timber products

(8.16.1.2) Activities

Select all that apply

☑ Engaging with non-governmental organizations

(8.16.1.3) Country/area

Select from:

☑ Not applicable

(8.16.1.4) Subnational area

Select from:

☑ Not applicable

(8.16.1.5) Provide further details of the activity

As a member of the UN Global Compact initiative and active part of the Global Compact Network Germany, we are committed to the Global Compact's ten principles, which address social and environmental standards, anticorruption and the protection of human rights. We also expect our suppliers to respect the principles of the Global Compact, and we evaluate them on this point in our risk assessments

Row 2

(8.16.1.1) Commodity

Select all that apply

☑ Palm oil

(8.16.1.2) Activities

Select all that apply

☑ Engaging with non-governmental organizations

(8.16.1.3) Country/area

Select from:

☑ Not applicable

(8.16.1.4) Subnational area

Select from:

☑ Not applicable

(8.16.1.5) Provide further details of the activity

As a member of the UN Global Compact initiative and active part of the Global Compact Network Germany, we are committed to the Global Compact's ten principles, which address social and environmental standards, anticorruption and the protection of human rights. We also expect our suppliers to respect the principles of the Global Compact, and we evaluate them on this point in our risk assessments
[Add row]

(8.17.1) Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).

Row 1

(8.17.1.1) Project reference

Select from:
☑ Project 1

(8.17.1.2) Project type

Select from:
☑ Threatened and protected species

(8.17.1.3) Expected benefits of project

Select all that apply
☑ Reduce/halt biodiversity loss

(8.17.1.4) Is this project originating any carbon credits?

Select from:
☑ No

(8.17.1.5) Description of project

In 2019, WACKER began working with the Landschaftspflegeverband Altötting (Altötting Landscape Conservation Association) in a community project to promote biodiversity at the Burghausen site. An area of 30,000 square meters along a one-and-a-half-kilometer stretch of the Alz canal between Burgkirchen and Hirten was

restored into a habitat where flowers and insects can thrive. At the Burghausen site, land areas totaling over 2,300 square meters have been turned into flourishing meadows as a nourishing habitat for insects.

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

☑ Project based in area with direct operations

(8.17.1.7) Start year

2019

(8.17.1.8) Target year

Select from:

☑ Indefinitely

(8.17.1.9) Project area to date (Hectares)

3.23

(8.17.1.10) Project area in the target year (Hectares)

3.23

(8.17.1.11) Country/Area

Select from:

☑ Germany

(8.17.1.12) Latitude

48.1831

(8.17.1.13) Longitude

12.8433

(8.17.1.14) Monitoring frequency

Select from:

☑ Annually

(8.17.1.15) Total investment over the project period (currency)

0

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

☑ Reduce/halt biodiversity loss

(8.17.1.17) Please explain

In 2019, WACKER began working with the Landschaftspflegeverband Altötting (Altötting Landscape Conservation Association) in a community project to promote biodiversity at the Burghausen site. An area of 30,000 square meters along a one-and-a-half-kilometer stretch of the Alz canal between Burgkirchen and Hirten was restored into a habitat where flowers and insects can thrive. At the Burghausen site, land areas totaling over 2,300 square meters have been turned into flourishing meadows as a nourishing habitat for insects. The southern exposure of many of the slopes along the Alz canal offers perfect climatic conditions for the development of nutrient-poor grassland or sage-grass meadows. With the right care and mowing, more biodiversity can be conjured up in the meadows. A seeding campaign in 2021, in which WACKER and the Landscape Conservation Association spread the area's seeds also had an effect. Carthusian pink, meadow sage, daisies, and many different types of clover feel at home on the Alz canal dam between Burgkirchen and Hirten. To achieve the actual goal of the project - to provide a home for many butterflies and other insects again - insect monitoring with a focus on butterflies is carried out by the Landscape Conservation Association.

Row 2

(8.17.1.1) Project reference

Select from:

☑ Project 2

(8.17.1.2) Project type

Select from:

☑ Threatened and protected species

(8.17.1.3) Expected benefits of project

Select all that apply

☑ Reduce/halt biodiversity loss

(8.17.1.4) Is this project originating any carbon credits?

Select from:

☑ No

(8.17.1.5) Description of project

We are cooperating with the Bavarian State Agency for the Environment in monitoring the presence of the protected Aesculapian snake on our Burghausen site premises. Aesculapian snakes have only been sighted at five locations in Germany, one of which is the Salzach region near Burghausen.

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

☑ Project based in area with direct operations

(8.17.1.7) Start year

2017

(8.17.1.8) Target year

Select from:

☑ Indefinitely

(8.17.1.9) Project area to date (Hectares)

2

(8.17.1.10) Project area in the target year (Hectares)

2

(8.17.1.11) Country/Area

Select from:

☑ Germany

(8.17.1.12) Latitude

48.1831

(8.17.1.13) Longitude

12.8433

(8.17.1.14) Monitoring frequency

Select from:

☑ Every five years

(8.17.1.15) Total investment over the project period (currency)

0

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

☑ Reduce/halt biodiversity loss

(8.17.1.17) Please explain

We are cooperating with the Bavarian State Agency for the Environment in monitoring the presence of the protected Aesculapian snake on our Burghausen site premises. Aesculapian snakes have only been sighted at five locations in Germany, one of which is the Salzach region near Burghausen. Monitoring every 6 years

Row 3

(8.17.1.1) Project reference

Select from:

☑ Project 3

(8.17.1.2) Project type

Select from:

☑ Natural regeneration

(8.17.1.3) Expected benefits of project

Select all that apply

☑ Reduce/halt biodiversity loss

(8.17.1.4) Is this project originating any carbon credits?

Select from:

☑ No

(8.17.1.5) Description of project

WACKER and seven other ChemDelta Bavaria companies have joined forces within the Verein Naturnahe Alz (Natural Alz Association), an organization supporting the Bavarian authorities in renaturalizing the Alz river and enhancing its ecosystem in the long term. https://www.naturnahe-alz.de/ (in German only)

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

☑ Project based elsewhere

(8.17.1.7) Start year

2015

(8.17.1.8) Target year

Select from:

☑ Indefinitely

(8.17.1.9) Project area to date (Hectares)

223860

(8.17.1.10) Project area in the target year (Hectares)

223860

(8.17.1.11) Country/Area

Select from:

☑ Germany

(8.17.1.12) Latitude

47.5558

(8.17.1.13) Longitude

12.2848

(8.17.1.14) Monitoring frequency

Select from:

☑ Annually

(8.17.1.15) Total investment over the project period (currency)

0

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

☑ Reduce/halt biodiversity loss

(8.17.1.17) Please explain

WACKER and seven other ChemDelta Bavaria companies have joined forces within the Verein Naturnahe Alz (Natural Alz Association), an organization supporting the Bavarian authorities in renaturalizing the Alz river and enhancing its ecosystem in the long term. In the past, due to population growth, industrialization and intensive agriculture, more and more wastewater was discharged into the river Alz. As a result, the water quality was so poor in the 1960s that many animal and plant species became extinct. Thanks to the joint efforts the water quality of the Alz has steadily improved since the 1970s and biodiversity has increased again. Today, noble crayfish, which are only found in particularly clean water, have even returned between Emmerting and Burgkirchen. In addition, according to fish monitoring, 16 different species of fish can be found in the Alz.

Row 4

(8.17.1.1) Project reference

Select from:

☑ Project 4

(8.17.1.2) Project type

Select from:

☑ Threatened and protected species

(8.17.1.3) Expected benefits of project

Select all that apply

☑ Reduce/halt biodiversity loss

(8.17.1.4) Is this project originating any carbon credits?

Select from:

☑ No

(8.17.1.5) Description of project

To have a positive impact on the ecosystem, WACKER has decided to create extensive flower meadows at the Nünchritz production site. Such biotopes provide a habitat for microorganisms, offer sufficient opportunities for feeding, and promote biodiversity and its preservation. Large meadows were created in two areas along the factory fence. Each of them is approx. 1,500 square meters in size.

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

☑ Project based in area with direct operations

(8.17.1.7) Start year

2023

(8.17.1.8) Target year

Select from:

☑ Indefinitely

(8.17.1.9) Project area to date (Hectares)

0.3

(8.17.1.10) Project area in the target year (Hectares)

0.3

(8.17.1.11) Country/Area

Select from:

☑ Germany

(8.17.1.12) Latitude

51.296786

(8.17.1.13) Longitude

13.395421

(8.17.1.14) Monitoring frequency

Select from:

☑ Annually

(8.17.1.15) Total investment over the project period (currency)

0

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

☑ Reduce/halt biodiversity loss

(8.17.1.17) Please explain

To have a positive impact on the ecosystem, WACKER has decided to create extensive flower meadows at the Nünchritz production site. Such biotopes provide a habitat for microorganisms in particular, offer sufficient opportunities for feeding and promote biodiversity and its preservation. Large meadows were created on two areas along the factory fence. Each of them is approx. 1,500 square metres in size.

Row 5

(8.17.1.1) Project reference

Select from:

☑ Project 5

(8.17.1.2) Project type

Select from:

☑ Threatened and protected species

(8.17.1.3) Expected benefits of project

Select all that apply

☑ Reduce/halt biodiversity loss

(8.17.1.4) Is this project originating any carbon credits?

Select from:

☑ No

(8.17.1.5) Description of project

Between 2022 and 2024, a state-wide breeding bird survey will take place in the Free State of Saxony. As part of this, the various bird species and their numbers were recorded at the WACKER site in Nünchritz in 2023 with the support of an ornithologist from the Nature and Biodiversity Conservation Union (NABU Saxony). The count is recorded in a grid of quadrants on the topographical map. The WACKER Nünchritz site is in quadrant 4746-1, so the birds recorded here are included in the results for this 32 km² quadrant.

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

☑ Project based in area with direct operations

(8.17.1.7) Start year

2022

(8.17.1.8) Target year

Select from:

☑ 2024

(8.17.1.9) Project area to date (Hectares)

3200

(8.17.1.10) Project area in the target year (Hectares)

3200

(8.17.1.11) Country/Area

Select from:

☑ Germany

(8.17.1.12) Latitude

51.296786

(8.17.1.13) Longitude

13.395421

(8.17.1.14) Monitoring frequency

Select from:

☑ Annually

(8.17.1.15) Total investment over the project period (currency)

0

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

☑ Reduce/halt biodiversity loss

(8.17.1.17) Please explain

Between 2022 and 2024, a state-wide breeding bird survey will take place in the Free State of Saxony. As part of this, the various bird species and their numbers were recorded at the WACKER site in Nünchritz in 2023 with the support of an ornithologist from the Nature and Biodiversity Conservation Union (NABU Saxony).

The count is recorded in a grid of quadrants on the topographical map. The WACKER Nünchritz site is located in quadrant 4746-1, so the birds recorded here are included in the results for this 32 km2 quadrant.

Row 6

(8.17.1.1) Project reference

Select from:

☑ Project 6

(8.17.1.2) Project type

Select from:

☑ Threatened and protected species

(8.17.1.3) Expected benefits of project

Select all that apply

☑ Reduce/halt biodiversity loss

(8.17.1.4) Is this project originating any carbon credits?

Select from:

☑ No

(8.17.1.5) Description of project

Two External Certification projects: Both projects started in 2022. (1) First projects promotes the habitats and fledglings of bluebirds. (2) The second project promotes habitats and plant species for pollinators. Both projects are at our Ann Arbor (ARB) site (US Headquarters and Innovation Centre). It includes ongoing employee monitoring and sustainable practices.

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

☑ Project based in area with direct operations

(8.17.1.7) Start year

2022

(8.17.1.8) Target year

Select from:
☑ Indefinitely

(8.17.1.9) Project area to date (Hectares)

1

(8.17.1.10) Project area in the target year (Hectares)

1

(8.17.1.11) Country/Area

Select from:
☑ United States of America

(8.17.1.12) Latitude

42.1255

(8.17.1.13) Longitude

83.4412

(8.17.1.14) Monitoring frequency

Select from:
☑ Six-monthly or more frequently

(8.17.1.15) Total investment over the project period (currency)

6000

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

☑ Reduce/halt biodiversity loss

(8.17.1.17) Please explain

Working with Wildlife Habitat Council for certification

Row 7

(8.17.1.1) Project reference

Select from:

☑ Project 7

(8.17.1.2) Project type

Select from:

☑ Threatened and protected species

(8.17.1.3) Expected benefits of project

Select all that apply

☑ Reduce/halt biodiversity loss

(8.17.1.4) Is this project originating any carbon credits?

Select from:

☑ No

(8.17.1.5) Description of project

Projects with Certification planned in the upcoming years: (1) One project to promote habitat and to attract Mitchel's Sytr Butterflies and support reproduction. Specific plantings that are desired by this butterfly species will be planted. (2) Second project is to promote habitat and to attract Monarch Butterflies and support reproduction. (3) We have placed bat houses around the Ann Arbor (ARB) property to attract and support Bats. Some bat species are endangered and having difficulty reproducing due to habitat and environmental factors. All projects are at our Ann Arbor (ARB) site (US Headquarters and Innovation Centre) and includes ongoing employee monitoring and reporting. We plan to apply for external certification with the Wildlife Habitat Council in the upcomming years.

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

☑ Project based in area with direct operations

(8.17.1.7) Start year

2023

(8.17.1.8) Target year

Select from:

☑ Indefinitely

(8.17.1.9) Project area to date (Hectares)

1

(8.17.1.10) Project area in the target year (Hectares)

1

(8.17.1.11) Country/Area

Select from:

☑ United States of America

(8.17.1.12) Latitude

42.1255

(8.17.1.13) Longitude

83.4412

(8.17.1.14) Monitoring frequency

Select from:

☑ Six-monthly or more frequently

(8.17.1.15) Total investment over the project period (currency)

20000

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

☑ Reduce/halt biodiversity loss

(8.17.1.17) Please explain

Working with Wildlife Habitat Council for certification

Row 8

(8.17.1.1) Project reference

Select from:

☑ Project 8

(8.17.1.2) Project type

Select from:

☑ Threatened and protected species

(8.17.1.3) Expected benefits of project

Select all that apply

☑ Reduce/halt biodiversity loss

(8.17.1.4) Is this project originating any carbon credits?

Select from:

☑ No

(8.17.1.5) Description of project

Projects to Maintain Habitats and Ecosystems: (1) Eastern Bluebird Habitat: An original goal of reintroduction of a single bird species has now turned into maintenance of that species, as there have been over 3000 fledglings born since the program began around the year 2000. Re-vitalizing the native sparrow population is a positive consequence of creating bluebird nesting areas. To enhance the habitat for prime bluebird nesting, 25 bluebird houses within the habitat must be inspected, maintained, or replaced as needed each year. Bluebird houses are made to provide the type of habitat this species prefers for nesting and breeding. (2) Little Brown Bat Habitat: This team works to provide proper habitat to enhance the Little Brown Bat populations in the region and provide protection from their exposure to White Nose Fungus. We hope to encourage the bat population to roost in safe secure areas with a plentiful food source. Ten houses have been placed in optimal areas of our wooded 80-acre section. Using Echo locating meters we have observed - Little Brown, Big Brown, Indiana, Hoary, Silver-Haired, Tricolored, Eastern Red, and Northern bat species. All species help control invasive insect populations and pollinate plants. The bat houses are inspected at least once a month, but so far there is no sign of habitation. Bat specialists have confirmed that efforts to protect and preserve the onsite natural forest and River Raisin provide ideal conditions for habitat. Roosts, Hibernacula, and water and food sources are also maintained. (3) Maintain on-site Nature Trail: The Nature Trail is a 1 1/2 mile-maintained walking trail through the main wildlife habitat forest and along the River Raisin. At the start of this trail are sets of nature guides on native trees, plants, and wildlife for use while walking, along with observation cards for visitors to record any plants or animals that they see. These go into our wildlife inventory records which are used each year in determining what species we have onsite and what new programs or improvements we want to make. The trail is also used by outside resources that are helping us with our species inventories and suggestions for improvements.

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

☑ Project based in area with direct operations

(8.17.1.7) Start year

2000

(8.17.1.8) Target year

Select from:

☑ Indefinitely

(8.17.1.9) Project area to date (Hectares)

40

(8.17.1.10) Project area in the target year (Hectares)

40

(8.17.1.11) Country/Area

Select from:

☑ United States of America

(8.17.1.12) Latitude

41.5649

(8.17.1.13) Longitude

83.5715

(8.17.1.14) Monitoring frequency

Select from:

☑ Six-monthly or more frequently

(8.17.1.15) Total investment over the project period (currency)

5000

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

☑ Reduce/halt biodiversity loss

(8.17.1.17) Please explain

Wildlife Habitat Council Silver certification commitment.

Row 9

(8.17.1.1) Project reference

Select from:

☑ Project 9

(8.17.1.2) Project type

Select from:

☑ Other ecosystem restoration

(8.17.1.3) Expected benefits of project

Select all that apply

☑ Restoration of natural ecosystem(s)

(8.17.1.4) Is this project originating any carbon credits?

Select from:

☑ No

(8.17.1.5) Description of project

River Raisin Clean Up Annually the River Raisin Watershed council cleans up a section of the River Raisin. A team from the Adrian, MI site volunteers to clean man made debris, fallen trees, and other disruptions to improve the health of the river.

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

☑ Project based in area with direct operations

(8.17.1.7) Start year

2015

(8.17.1.8) Target year

Select from:

☑ Indefinitely

(8.17.1.9) Project area to date (Hectares)

1

(8.17.1.10) Project area in the target year (Hectares)

1

(8.17.1.11) Country/Area

Select from:

☑ United States of America

(8.17.1.12) Latitude

41.5649

(8.17.1.13) Longitude

83.5715

(8.17.1.14) Monitoring frequency

Select from:

☑ Annually

(8.17.1.15) Total investment over the project period (currency)

0

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

☑ Restoration of natural ecosystem(s)

(8.17.1.17) Please explain

Responsible Care 14001 Commitment to give back to the community and environment.
[Add row]

C9. Environmental performance - Water security

(9.1.1) Provide details on these exclusions.

Row 1

(9.1.1.1) Exclusion

Select from:

☑ Other, please specify :sales offices, administration sites, and Technical Centers are not included

(9.1.1.2) Description of exclusion

Stand-alone administrative sites, sales offices, and Technical Centres that are not directly located at or on our production sites contribute to less than 1% of WACKER's total water balance. These sites are excluded from our groupwide water accounting and balancing since they are negligible compared to the overall water use of our production sites (direct operations). Nevertheless, also these locations do follow up on their own water goals, targets, and water strategies.

(9.1.1.3) Reason for exclusion

Select from:

☑ Small volume [rainwater]

(9.1.1.7) Percentage of water volume the exclusion represents

Select from:

☑ Less than 1%

(9.1.1.8) Please explain

Water use in our sales offices, administration, and Technical Centers is limited to sanitation and hygiene. Our total amount of employees at these locations approximates to 800. If these employees use an average amount of 180 Liters per day (so-called “Einwohnergleichwert” for Germany, Austria, and Switzerland representative value for water use), the calculated percentage of water used at these locations is only approx. 0,02 % of our overall water withdrawal groupwide. [Add row]

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Large sites determine their main water volumes using online water flowmeters. Smaller sites typically have a mechanical flowmeter and receive a water bill from their water service providers once a year.

(9.2.4) Please explain

WACKER uses the internal KURT database (Kennzahlen- und Reporting-Tool) which is a software based on SAP and is designed to collect and record the data of water withdrawals (as the sum of drinking and process water, including cooling water) for all production sites. Large sites determine their main water volumes using online water flow meters. Smaller sites typically have a mechanical flow meter and receive a water bill from their water service providers once a year. We do not monitor water consumption for administrative sites. Each data provider enters their figures from the above sources into the KURT database. Data from the database is verified and processed once a year for various reporting requirements (e.g., annual report, sustainability report, legal reporting requirements). The data for the Annual Report are verified by an external auditor (limited assurance).

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

The quantities are either measured via online water flow meters or billed once a year by the water supplier or determined by own calculations.

(9.2.4) Please explain

Source data are known at all sites and are summarized annually across the group in the KURT group database. The quantities are either measured via online water flow meters or billed once a year by the water supplier or determined with calculations. The individual volumes by source are listed in the respective section of this questionnaire.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

If sites withdraw water by themselves the water quality is measured according to local legal requirements and process quality demands. The typical parameters are measured daily, weekly or monthly with methods and equipment which are state of the art. If water is withdrawn by 3rd parties water quality is checked by spot-checks which are confirmed by lab testing if required, to prove that water quality is within specification. Used methods and equipment are state-of-the-art.

(9.2.4) Please explain

If sites withdraw water by themselves the water quality is measured according to local legal requirements and process quality demands. Typical parameters are chemical oxygen demand, conductivity, and suspended solid. They are measured daily, weekly, or monthly, depending on the requirements at the site with methods and equipment which are state of the art. For instance, at our biggest production site Burghausen, Germany, we use continuous online measurements to not only monitor our withdrawal volumes but also water quality values such as temperature and turbidity. Samples are taken weekly to conduct on site lab testing for parameters such as TSS and TDS. In Burghausen we use own extensive lab facilities and our own expert groups for these sampling activities. If water is withdrawn by 3rd parties water quality is checked by spot-checks which are confirmed by lab testing if required, to prove that water quality is within specification. Used methods and equipment are state-of-the-art.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Cooling-water discharges and wastewater discharges are recorded daily at large sites using water flow meters. At smaller sites, they are calculated once a year, mainly based on the volume of purchased water.

(9.2.4) Please explain

Cooling-water discharges and wastewater discharges are recorded daily at large sites using water flow meters. At smaller sites, they are calculated once a year, mainly based on the volume of purchased water. At WACKER, this data is recorded at site level once a year using the Group's KURT database

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

The water discharge quantity arriving at the destinations is either measured by online flowmeter or determined by weighing at each disposal.

(9.2.4) Please explain

Water discharge destinations are known at all sites. The water discharge quantity arriving at the destinations is either measured by an online flow meter or determined by weighing at each disposal. The volumes are summarized annually across the group in the KURT group database. The volumes by destinations are listed in the respective section of this questionnaire.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

Cooling-water discharges and wastewater discharges are recorded daily at large sites using water flow meters. At smaller sites, they are calculated once a year, mainly based on the volume of purchased water.

(9.2.4) Please explain

Data regarding treatment method of waste water is known at all sites and it is collected once a year group wide in the group database KURT. Cooling-water discharges and wastewater discharges are recorded daily at large sites using water flow meters. At smaller sites, they are calculated once a year, mainly based on the volume of purchased water.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

Water discharge quality is measured acc. to local legal requirements and process quality demands. We conduct extensive monitoring activities with in-situ online analytics (TOC, total P, etc.). This is supported by manual sampling and on-site lab analysis. Our rain- and cooling water discharge is monitored by online-monitoring (pH-value, conductivity, turbidity, and TOC).

(9.2.4) Please explain

If a site operates a WACKER owned wastewater treatment plant, water discharge quality is measured acc. to local legal requirements and process quality demands. Typical parameters are COD, total N / P and TSS. They are measured daily, weekly, or monthly, depending on legal requirements with state of the art methods and equipment. At our production site in Burghausen, Germany, we conduct extensive monitoring activities with in-situ online analytics (TOC, total P, etc.). This is supported by manual sampling and on-site lab analysis. Our rain- and cooling water discharge is monitored by online-monitoring (pH-value, conductivity, turbidity, and TOC). If wastewater is discharged to 3rd parties it is checked by spot-checks to prove that wastewater quality is within specification. Used methods and equipment are state-of-the-art and include sampling and lab analysis. Typical parameters are COD, total N / P and TSS. Data is collected and verified from all sites once a year in our database KURT.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

Water discharge quality is measured acc. to local legal requirements and process quality demands. We conduct extensive monitoring activities with in-situ online analytics (TOC, total P, etc.). This is supported by manual sampling and on-site lab analysis. Our rain- and cooling water discharge is monitored by online-monitoring (pH-value, conductivity, turbidity, and TOC).

(9.2.4) Please explain

If a site operates a WACKER owned wastewater treatment plant, water discharge quality is measured acc. to local legal requirements and process quality demands. Typical parameters are COD, total N / P and TSS. They are measured daily, weekly, or monthly, depending on legal requirements with state of the art methods and equipment. At our production site in Burghausen, Germany, we conduct extensive monitoring activities with in-situ online analytics (TOC, total P, etc.). This is supported by manual sampling and on-site lab analysis. Our rain- and cooling water discharge is monitored by online-monitoring (pH-value, conductivity, turbidity, and TOC). If wastewater is discharged to 3rd parties it is checked by spot-checks to prove that wastewater quality is within specification. Used methods and equipment are state-of-the-art and include sampling and lab analysis. Typical parameters are COD, total N / P and TSS. Data is collected and verified from all sites once a year in our database KURT.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

We monitor the temperature of the water by using state-of-the-art online temperature measuring equipment. At sites with discharge to third parties the temperature of the discharged water is measured by the third party depending on their demand and specification.

(9.2.4) Please explain

At large sites where we have a direct discharge of cooling water or treated wastewater, we monitor the temperature of the water by using state-of-the-art online temperature measuring equipment. At smaller sites with direct water discharge, we monitor the temperature of the water by using state-of-the-art measurement equipment, e.g. by in-situ resistance temperature sensors (PT100) either continuously or in defined intervals (e.g. during daily site walks). Depending on legal requirements and operational demands the rhythm is daily, weekly, monthly or spot-checks. At some sites conduct measurements and monitoring although there are no local legal requirements. We like to ensure that the thermal load does not affect the receiving ecosystem. The documentation of the temperature monitoring is done locally at each site. At sites with discharge to third parties the temperature of the discharged water is measured by the third party depending on their demand and specification.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Yearly

(9.2.3) Method of measurement

Water consumption is determined at WACKER by calculation of water withdrawal minus water discharge.

(9.2.4) Please explain

Water consumption (mainly water in products and evaporated water) is determined at WACKER by calculation of water withdrawal minus water discharge on site level. This data is aggregated once a year by using the Group's KURT database to group level. The data are processed and reported in various reports.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Yearly

(9.2.3) Method of measurement

Calculated on plant level once a year by using technical equipment data of the circulation pumps and their running time.

(9.2.4) Please explain

Recycled/reused water in cooling water and scrubbers' circuits at WACKER are calculated on plant level once a year by using technical equipment data of the circulation pumps and their running time. Other recycled/reused water is determined by metering or calculation once a year. The recycled/reused water at the site is calculated once a year from the above inputs and recorded using the group's KURT database.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Yearly

(9.2.3) Method of measurement

The WASH principles have to be evaluated and re-assessed annually at each site, if necessary.

(9.2.4) Please explain

WACKER has Group health standards covering risk assessment, occupational hygiene, occupational health examinations, protection of pregnant women, vaccinations, travel medicine, first aid and emergency management, workplace health promotion, pandemic preparedness, etc. As part of these standards, WACKER provides its employees with clean drinking water and sanitary facilities group-wide. In 2022, in addition to the customary and legal regulations at all sites, a group-wide Water Stewardship program including the WASH principles was established. The WASH principles have to be evaluated and re-assessed annually at each site by means of a predefined questionnaire / checklist. A specialist committee at the site discusses and describes the conditions at the site regarding WASH and can seek advice from the specialist departments in Burghausen. Deviations or gaps arising from the WASH assessment are examined annually during the water stewardship process, evaluated and remedied if necessary.
[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

240985

(9.2.2.2) Comparison with previous reporting year

Select from:
☑ About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:
☑ Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Investment in water-smart technology/process

(9.2.2.6) Please explain

The "water withdrawal" in 2023 has been collected for the entire WACKER group with our SAP-based environmental database “KURT”. The values are mostly based on flow meter readings or 3rd party billings. We generally observe a certain fluctuation of water withdrawal quantities from year to year. This can be attributed to operational changes, production rate variations, seasonal influences, and metering deviations. From 2022 to 2023 we see a small decrease of total withdrawal volumes of -2% which is within the fluctuation range. We therefore can state that total water withdrawal approximately stayed the same. We anticipate that our future total water withdrawals will increase due to the acquisition of new production sites and expansion of production capacity at existing sites. However, we will limit the necessary total water withdrawal volumes by following our energy efficiency programs in order to reduce the heat loads that need to be dissipated and by the water stewardship methodologies and criteria. And we assess the impacts of climate change and regulatory requirements on the water we use, preparing to make adjustments where necessary. Overall, it is our defined group goal to decrease the specific water withdrawal volumes by -15% by 2030 compared to 2020.

Total discharges

(9.2.2.1) Volume (megaliters/year)

235171

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Investment in water-smart technology/process

(9.2.2.6) Please explain

Sum of KURT parameters "wastewater without cooling water " (12501), "cooling water" (213654) and since 2021 also the wastewater from 3rd parties (5325 megaliters/year). In 2023 the total discharges are -6 % lower than in 2022 because of operational variations. In line with our total water withdrawal volumes, we anticipate that our future total discharges will increase due to the acquisition of new production sites and expansion of production capacity at existing sites. However, we will limit the necessary total water withdrawal volumes by following our energy efficiency programs in order to reduce the heat loads that need to be dissipated and by the water stewardship methodologies and criteria. And we assess the impacts of climate change and regulatory requirements on the water we use, preparing to make adjustments where necessary. Overall, it is our defined group goal to decrease the specific water withdrawal volumes by -15% by 2030 compared to 2020. The decrease in water withdrawal volumes will have a direct effect on our specific (per produced ton) water discharges which will decrease accordingly.

Total consumption

(9.2.2.1) Volume (megaliters/year)

5814

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Investment in water-smart technology/process

(9.2.2.6) Please explain

The calculated water consumption (C = W - D; consumption equals withdrawal minus discharge) is 5814 megaliters/year. Water consumption (mainly water in products and evaporated water) is determined at WACKER by calculation of water withdrawal – water discharge on site level. This data is aggregated once a year by using the Group's KURT database to group level. The data are processed and reported in various reports. Total water consumption fluctuates on a year-to-year basis. 2023 the total consumption is higher than in 2022 because of operational variations. In line with our total water withdrawal volumes, we anticipate that our future total water consumption will increase due to the acquisition of new production sites and expansion of production capacity at existing sites. However, we will limit the necessary total water withdrawal volumes by following our energy efficiency programs in order to reduce the heat loads that need to be dissipated and by the water stewardship methodologies and criteria. And we assess the impacts of climate change and regulatory requirements on the water we use, preparing to make adjustments where necessary. Overall, it is our defined group goal to decrease the specific water withdrawal volumes by -15% by 2030 compared to 2020. The decrease in specific water withdrawal volumes will also affect our specific (per produced ton) water consumption rates.
[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

☑ Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

537

(9.2.4.3) Comparison with previous reporting year

Select from:

☑ Much higher

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

☑ Facility expansion

(9.2.4.5) Five-year forecast

Select from:

☑ About the same

(9.2.4.6) Primary reason for forecast

Select from:

☑ Facility expansion

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

0.22

(9.2.4.8) Identification tool

Select all that apply

☑ WWF Water Risk Filter

(9.2.4.9) Please explain

In order to identify whether water withdrawals are located in water stressed areas, WACKER uses the WWF Water risk filter which map commonly accepted global risk indicators and allows to assess areas as water stressed. As per CDP definition, we used the "Water Scarcity" as a risk indicator. Out of our 28 production facilities, only three plants show a water scarcity risk value greater than > 3.4 and are therefore accounted in this question. The water demand and withdrawal of

these sites, compared to the overall group-wide water withdrawal, is only marginal. Nevertheless, we use the results of the Water Risk Filter in our Water Stewardship System to deduct site specific targets to counteract the increasing risks of water stress (e.g. drought) in the identified areas.
[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:
☑ Relevant

(9.2.7.2) Volume (megaliters/year)

198359

(9.2.7.3) Comparison with previous reporting year

Select from:
☑ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:
☑ Increase/decrease in business activity

(9.2.7.5) Please explain

Fresh surface water accounts to 82% of our total water withdrawal. It is mainly used as process cooling water or at a lower extent as demineralized water which stays in our products or is used for cleaning purposes. The volumes from all our production sites are mainly sourced from direct measurements (flow metering) and billed by 3rd parties. The freshwater withdrawal is about the same as in 2022 (-2.6%). Year to year fluctuations are observed, therefore 5% are classified “about the same” (Note: for internal monitoring purposes we use a three-year average). The small difference in volume can partly be attributed to lower production loads, changed operating conditions but also uncertainties in data acquisition and seasonal climatic influences.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

15330

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.7.5) Please explain

Brackish surface water accounts for approx. 6 % of our total water withdrawal. The volumes from all our production sites are mainly sourced from direct measurements (flow metering). The brackish surface and seawater withdrawal is the same as in 2022 (-0%). The measuring is an amount- snapshot. The results go to the PI system. The yearly amount is an average. Here is only seawater which goes in closed system and back to the sea. All snapshots in the period 2020-2023 and their results are quite similar every year.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

5346

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.7.5) Please explain

Groundwater amounts to approx. 2.2% of our total water withdrawal. It is used for process cooling water circuits or demineralized to stay in our products and as potable water. The groundwater withdrawal is lower as in 2022 (-2.7%). Year to year fluctuations can be observed, therefore more than 5% are classified “lower” (Note: for internal monitoring purposes we use a three-year average of our total water withdrawal). The small difference in volume can partly be attributed to lower production loads, changed operating conditions but also uncertainties in data acquisition and seasonal climatic influences.

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

246

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.7.5) Please explain

Withdrawal of non-renewable groundwater only amounts to 0.1% of our total water withdrawal. It is used as process cooling water and demineralized water which among others stays in the product. Non-renewable groundwater is only used at two of our production sites located in Korea and India. The volumes are sourced from direct measurements (flow metering). On a year-to-year basis, we saw the same amount as in 2022. This is due to stable production rates at the relevant sites in 2022.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

We do not have relevant amounts of water (compared to other sources) that enter our site as part of a substance/material and which is then extracted/separated from the material in the process.

Third party sources

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

21704

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.7.5) Please explain

Third party sources account for 9.1% of our total water withdrawal. It is used as process cooling water, demineralized water which stays in our products and as potable water. The withdrawal from third party is the same as last year (-1,5%). Year to year fluctuations can be observed, therefore 5% are classified “about the same” (Note: for internal monitoring purposes we use a three-year average of our total water withdrawal). The small difference in volume can partly be attributed to stabil production loads, changed operating conditions and expansion projects. Considering this amount of 3rd party water is in line with the management boundary definition of the CDP.
[Fixed row]

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

201234

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.8.5) Please explain

Data for water discharge into fresh surface water in 2023 was collected and monitored in our group database KURT for all sites and is mainly based on flow metering measurements. In total 87 % of our water discharge returns to surface water and is mainly returned cooling water. In 2023 the discharge to surface water decreased by -6,8% compared to 2022. This decrease can be explained by seasonal influences and therefore fluctuations in cooling water demand are influential.

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

15369

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.8.5) Please explain

Data for water discharge into brackish surface water in 2023 was collected and monitored in the group database KURT for all sites and is mainly based on flow metering readings. In total 6.6 % of our water discharge returns to seawater. This metric is the same as in 2022 and can be explained by the stabilization and good performance of the silicon furnace at our site in Holla, Norway, and the stable production amount. However, year-to-year fluctuations are generally observed and therefore we rated this reduction as about the same (< 5%).

Groundwater

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

329

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Much lower

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.8.5) Please explain

Data for water discharge into groundwater in 2023 was collected and monitored in the group database KURT and is based on flow metering readings. Approx. 0.14 % of total water discharge returns to groundwater. The discharged water to groundwater is mainly cooling water return. This metric is only relevant for three WACKER sites. The water discharge to groundwater is much lower with -31 % compared to 2022 and can be attributed to less cooling water demand in our headquarter and research and development center in Munich, Germany, which is highly dependent. The servers were terminated in 2023 and are no longer responsible for the use of cooling water.

Third-party destinations

(9.2.8.1) Relevance

Select from:
☑ Relevant

(9.2.8.2) Volume (megaliters/year)

14548

(9.2.8.3) Comparison with previous reporting year

Select from:
☑ About the same

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:
☑ Increase/decrease in business activity

(9.2.8.5) Please explain

Data for water discharge to 3rd parties in 2023 was collected and monitored in the group database KURT for all sites. It is mainly based on flow metering readings. Approx. 6.3 % of our total water discharge returns to 3rd party destinations. The year-to-year discharge to 3rd parties fluctuates to a certain extent (inaccuracy of metering readings and seasonal influences). In 2023 the discharge to 3rd party destinations decreased by approx. -5% compared to 2022. This is within the normal yearly fluctuations, therefore, the discharge to 3rd party destinations is about the same (< 5%).
[Fixed row]

(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

Tertiary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

1498

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ About the same

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ Less than 1%

(9.2.9.6) Please explain

Approx. 0.7% of our total discharge is treated by tertiary treatment. This volume decreased by approx. -0.8% compared to 2022 which is mainly due to the production rates at the relevant sites. However, year-to-year fluctuations are generally observed and therefore variations of < 5% are rated as “about the same” in this context.

Secondary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

15383

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ About the same

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ 1-10

(9.2.9.6) Please explain

Approx. 6% of our total discharge is treated by secondary treatment. We included wastewater that we receive from 3rd parties in this metric in line with the CDP definition. The 3rd party wastewater is treated in our biological/chemical wastewater treatment facilities. Our wastewater at most of our production sites can be treated very well and sufficiently by secondary treatment (degradation of organic matter and reduction of solids through biological treatment and removal of nutrients, e.g. N and P, by combined chemical and biological treatment). The increase of wastewater treated by secondary treatment from 2022 to 2023 calculates to 2.9% and therefore variations of < 5% are rated as “about the same” in this context.

Primary treatment only

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

23

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ Lower

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ Less than 1%

(9.2.9.6) Please explain

0.01% of our total discharge is treated by primary discharge ONLY and is exclusively relevant for our silicon metal production site in Holla, Norway. The silicon production process in Holla does not produce chemically contaminated wastewater which would need to be treated in a secondary stage. The only wastewater discharge is from sedimentation basins (for brackish water withdrawal) and rainwater runoffs to the ocean as well as some workshop wastewater which can sufficiently be treated by mechanical means (oil-separators, filters, and sedimentation basins). The decrease from 2022 to 2023 by -34% is due to the stabilized performance of the furnace at our site in Holla. This mechanical procedure we use corresponds to state-of-the-art technologies and we fulfil all regulatory requirements and regulatory standards. In addition, we fully fulfil production site-specific permitting requirements stipulated by the local permitting authorities.

Discharge to the natural environment without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

203718

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ Lower

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ 81-90

(9.2.9.6) Please explain

Approx. 87% of our total discharge of water is discharged to the natural environment without treatment. The water accounted for here is mainly cooling water used for our chemical production processes. This cooling water is not in contact with our products, and it is of utmost importance to WACKER that no contamination of this cooling water occurs in our production processes. Effective technical and organizational measures are in place at WACKER to avoid cooling water contamination at any time. The decrease in this metric from 2022 to 2023 is approx. -4.7% and is due to the decreased production rates and seasonal influences. We use our cooling water responsibly and fulfill all regulatory and permit requirements at all our sites. In addition, we implement and follow state-of-the-art technical rules such as the German TRwS 779 as a minimum requirement for protecting our cooling water discharge at our production site in Burghausen, Germany. These technical standards are seen a minimum requirement where WACKER might define more stringent criteria for especially hazardous substances.

Discharge to a third party without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

14321

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ Lower

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ 1-10

(9.2.9.6) Please explain

Approx. 6% of our total discharged water goes to 3rd parties without any prior treatment. This is mainly relevant for production sites in industrial areas which have central wastewater treatment facilities which are either run by the municipal or by the industrial park management corporation. The discharged volumes fluctuate from year-to-year due to production adjustment and 3rd party billing practices and flow meter inaccuracies. At hand, the decrease from 2022 to 2023 by -5.1% is within the average fluctuation but we stated that these discharge volumes are "lower". When discharging water to 3rd parties without treatment, we ensure to fulfil all specified water relevant parameters. The water discharge parameters are often defined in contractual agreements or permit documents (for instance, with local municipal wastewater treatment plants). We are obliged to fulfil these requirements at any time and monitor the relevant parameters.

Other

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

227

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ Higher

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ Less than 1%

(9.2.9.6) Please explain

"Other" water discharge, in this case, is all the water which goes through our secondary treatment facilities but is then discharged to 3rd party for additional or further treatment. This metric amounts to less than 0.1% of our total discharge and is only relevant at three of our Asian production sites which are embedded in industrial complexes. The increase from 2022 to 2023 by 16.6% is due to increased production rates and expansion projects at these sites. When discharging water to 3rd parties without further treatment after our secondary treatment stage, we ensure to fulfil all specified water relevant parameters and regulatory standards. The water discharge parameters are often defined in contractual agreements. We are obliged to fulfil these requirements at any time and monitor the relevant parameters if required.
[Fixed row]

(9.2.10) Provide details of your organization’s emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

(9.2.10.1) Emissions to water in the reporting year (metric tons)

181

(9.2.10.2) Categories of substances included

Select all that apply

☑ Nitrates

☑ Phosphates

☑ Priority substances listed under the EU Water Framework Directive

(9.2.10.3) List the specific substances included

Total Nitrogen Total Phosphorus Nickel and Nickel compounds

(9.2.10.4) Please explain

Total nitrogen (174 ton) and total phosphorus (7 ton) are measured at all our sites, but we would like to point out that municipal wastewater is also included at the Burghausen site. Priority substances listed under the EU Water Framework Directive are of very low importance in our production processes and have nearly no significant effect on our wastewater streams. The only measurable emission in 2023 was Nickel (0,07 ton at the Burghausen site). Certain substances are part of our groundwater monitoring and remediation measures.
[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

2

(9.3.3) % of facilities in direct operations that this represents

Select from:

☑ 1-25

(9.3.4) Please explain

We evaluated the WWF Water Risk Filter with operational data for 2023 for our 28 production sites. BASIN RISK A total amount of ten production sites is subjected to high physical basin risks > 3,4 Four production sites are subjected to a very high basin reputational risk > 4,2. Regulatory risks are very low for most sites (< 1,8) with a medium risk (> 2.6 but < 3.4) for only two sites. The overall basin risk (physical, regulatory, and reputational risks aggregated) results in five sites with a high overall basin risk of > 3.4 and none of our sites with a very high risk of > 4.2. OPERATIONAL RISK Looking at the operational risk, one of our production sites is subjected to very high operational physical risks > 4,2. The same production site is also subjected to a high operational reputational Risk > 3,4. The operational regulatory risks are very low to medium for all sites. The overall operational risk (physical, regulatory, and reputational risks aggregated) results in two sites with a high overall operational risk > 3.4. None of our sites are exposed to very high operational risk of > 4.2. From the WWF Water Risk Filter risk assessment and our water stewardship program, we conclude that the two production sites that show a high operational risk are to be prioritized when it comes to our water stewardship measures and activities. These two production sites are our major production facilities located in Burghausen and Nünchritz, Germany. These two sites represent 7 % of our sites by number.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

0

(9.3.4) Please explain

In our corporate materiality assessment, we identified no “material water issues” in our supply chain. The general materiality assessment method identifies and evaluates relevant impacts, risks, and opportunities. Water is a material topical standard for WACKER in general. Thus, water in the upstream supply chain is also part of the impact assessment. However, the supply of key raw materials is concluded to not result in any material impacts, risks, or opportunities. The impacts are of negligible scale, the scope is limited to only a regional level, and remediability of impacts would be possible (although with relevant effort). Based on the outcome of the materiality assessment, we address our water stewardship management requirements in the supply chain in two different ways. Firstly, we update our supplier code of conduct to include the introduction of WASH standards requirements for supplier manufacturing sites. Secondly, with our EcoVadis assessments, we cover major aspects of water policies and water management in the supplier rating. Our goal is that 100% of key suppliers meet our sustainability standards by 2030. [Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:

☑ Facility 1

(9.3.1.2) Facility name (optional)

Burghausen

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Germany

☑ Danube

(9.3.1.8) Latitude

48.1769

(9.3.1.9) Longitude

12.84045

(9.3.1.10) Located in area with water stress

Select from:

☑ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

196883

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

195792

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

806

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

285

(9.3.1.21) Total water discharges at this facility (megaliters)

194676

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Lower

(9.3.1.23) Discharges to fresh surface water

194676

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

1418

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Lower

(9.3.1.29) Please explain

All freshwater withdrawals are conducted from the Alz Canal, the River Salzach, and the Creek Mühlbach; all discharges are to the Alz Canal and/or Salzach River. This disclosure shows water withdrawals for WACKER's use. The reported value is calculated from total water withdrawal (measured) minus water sold to third parties (measured). The reported discharges originate from WACKER's own production and infrastructure facilities. The value is calculated from the total discharge (calculated for cooling water, measured for wastewater) minus the water discharged for third parties (calculated for cooling water, measured and/or calculated for wastewater treatment). The input-output balance is dominated by water for cooling purposes (about 97%). Since the meters for this large amount have an accuracy of about 5% and there are some calculations for individual partial flows, the balance has a deviation of 4479 megalitres, which is about 2.3% of the total withdrawal volume. Water consumption is recorded at the plant level for water contained in products (198 megalitres), water contained in waste (22 megalitres), and evaporated water (1197 megalitres). Data are obtained through a combination of measurement, calculations, and estimations and aggregated to site-level data. Total water consumption in 2023 is lower than in 2022 due to the decreased volumes of water-intensive products

Row 2

(9.3.1.1) Facility reference number

Select from:

☑ Facility 2

(9.3.1.2) Facility name (optional)

Nünchritz

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Germany

☑ Elbe River

(9.3.1.8) Latitude

51.29794

(9.3.1.9) Longitude

13.39649

(9.3.1.10) Located in area with water stress

Select from:

☑ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

3934

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

3908

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

26

(9.3.1.21) Total water discharges at this facility (megaliters)

3001

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ About the same

(9.3.1.23) Discharges to fresh surface water

3001

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

991

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Higher

(9.3.1.29) Please explain

All freshwater withdrawals are from wells near the Elbe using bank filtrate; discharges are into the river Elbe. The withdrawal and discharge figures are based on measurements. Water consumption is recorded at the plant level for water contained in products (28 megalitres), wastewater (4 megalitres), evaporated water (882 megalitres), and water for other purposes (2 megalitres). Consumption data are obtained by a combination of measurements, calculations, and estimates and aggregated at the site level. The discrepancy in the input-output balance is 58 megalitres/year, which is 1.5% of the total withdrawal. This discrepancy is due to a lack of accuracy in the cooling water and wastewater meters. The total water consumption in 2023 is higher (7%) than in 2022, mainly due to the higher amount of evaporated water. About 96% of the water consumed is lost through evaporation of cooling water in the cooling towers used on site.

[Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Our reported data is verified by a third-party assurance practitioner. The assurance engagement is in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): "Assurance Engagements other than Audits or Reviews of Historical Financial Information" issued by the IAASB. This standard was applied in WACKER's verification of non-financial disclosure based on the mandatory CSR reporting. See also the Assurance Practitioner's Responsibility Statement on page 283 of our Annual Report 2023.

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:

☑ Not verified

(9.3.2.3) Please explain

This water accounting data is not verified since it is not part of our annual report 2023. Also, there is no regulatory requirement to consider this metric. In the medium-term (2-3 years) we do not plan to include this accounting data for verification.

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☑ Not verified

(9.3.2.3) Please explain

This water accounting data is not verified since it is not part of our annual report 2023. Also, there is no regulatory requirement to consider this metric. In the medium-term (2-3 years) we do not plan to include this accounting data for verification.

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Our reported data is verified by a third-party assurance practitioner. The assurance engagement is in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): "Assurance Engagements other than Audits or Reviews of Historical Financial Information" issued by the IAASB. This standard was applied in WACKER's verification of non-financial disclosure based on the mandatory CSR reporting. See also the Assurance Practitioner's Responsibility Statement on page 283 of our Annual Report 2023.

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

☑ Not verified

(9.3.2.3) Please explain

This water accounting data is not verified since it is not part of our annual report 2023. Also, there is no regulatory requirement to consider this metric. In the medium-term (2-3 years) we do not plan to include this accounting data for verification.

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

☑ Not verified

(9.3.2.3) Please explain

This water accounting data is not verified since it is not part of our annual report 2023. Also, there is no regulatory requirement to consider this metric. In the medium-term (2-3 years) we do not plan to include this accounting data for verification.

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Our reported data is verified by a third-party assurance practitioner. The assurance engagement is in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): "Assurance Engagements other than Audits or Reviews of Historical Financial Information" issued by the IAASB. This standard was applied in WACKER's verification of non-financial disclosure based on the mandatory CSR reporting. See also the Assurance Practitioner's Responsibility Statement on page 283 of our Annual Report 2023. Standard water quality parameters include COD (chemical oxygen demand), heavy metals, total nitrogen, and total phosphorus.

Water consumption – total volume

(9.3.2.1) % verified

Select from:

☑ Not verified

(9.3.2.3) Please explain

This water accounting data is not verified since it is not part of our annual report 2023. Also, there is no regulatory requirement to consider this metric. In the medium-term (2-3 years) we do not plan to include this accounting data for verification.

[Fixed row]

(9.4.1) Indicate which of the facilities referenced in 9.3.1 could impact a requesting CDP supply chain member.

Row 1

(9.4.1.1) Facility reference number

Select from:

☑ Facility 1

(9.4.1.2) Facility name

Burghausen

(9.4.1.3) Requesting member

Select from:

(9.4.1.4) Description of potential impact on member

In the unlikely event of a total production stop at this site, WACKER can produce various major products at other sites to supply our customers. We note that we cannot rule out any delays in our deliveries by switching the order to a different site. We cover this type of incident in our business continuity plans.

(9.4.1.5) Comment

This site was selected as the analysis by the WWF Water Risk Filter identified a high operational risk, mainly due to the size of the site in comparison to other WACKER sites. We note that this site has only a medium basin risk.

Row 2

(9.4.1.1) Facility reference number

Select from:

☑ Facility 1

(9.4.1.2) Facility name

Burghausen

(9.4.1.3) Requesting member

Select from:

(9.4.1.4) Description of potential impact on member

In the unlikely event of a total production stop at this site, WACKER can produce various major products at other sites to supply our customers. We note that we cannot rule out any delays in our deliveries by switching the order to a different site. We cover this type of incident in our business continuity plans.

(9.4.1.5) Comment

This site was selected as the analysis by the WWF Water Risk Filter identified a high operational risk, mainly due to the size of the site in comparison to other WACKER sites. We note that this site has only a medium basin risk.

Row 4

(9.4.1.1) Facility reference number

Select from:

☑ Facility 1

(9.4.1.2) Facility name

Burghausen

(9.4.1.3) Requesting member

Select from:

(9.4.1.4) Description of potential impact on member

In the unlikely event of a total production stop at this site, WACKER can produce various major products at other sites to supply our customers. We note that we cannot rule out any delays in our deliveries by switching the order to a different site. We cover this type of incident in our business continuity plans.

(9.4.1.5) Comment

This site was selected as the analysis by the WWF Water Risk Filter identified a high operational risk, mainly due to the size of the site in comparison to other WACKER sites. We note that this site has only a medium basin risk.

Row 5

(9.4.1.1) Facility reference number

Select from:

☑ Facility 1

(9.4.1.2) Facility name

Burghausen

(9.4.1.3) Requesting member

Select from:

(9.4.1.4) Description of potential impact on member

In the unlikely event of a total production stop at this site, WACKER can produce various major products at other sites to supply our customers. We note that we cannot rule out any delays in our deliveries by switching the order to a different site. We cover this type of incident in our business continuity plans.

(9.4.1.5) Comment

This site was selected as the analysis by the WWF Water Risk Filter identified a high operational risk, mainly due to the size of the site in comparison to other WACKER sites. We note that this site has only a medium basin risk.

Row 6

(9.4.1.1) Facility reference number

Select from:

☑ Facility 1

(9.4.1.2) Facility name

Burghausen

(9.4.1.3) Requesting member

Select from:

(9.4.1.4) Description of potential impact on member

In the unlikely event of a total production stop at this site, WACKER can produce various major products at other sites to supply our customers. We note that we cannot rule out any delays in our deliveries by switching the order to a different site. We cover this type of incident in our business continuity plans.

(9.4.1.5) Comment

This site was selected as the analysis by the WWF Water Risk Filter identified a high operational risk, mainly due to the size of the site in comparison to other WACKER sites. We note that this site has only a medium basin risk.

Row 8

(9.4.1.1) Facility reference number

Select from:

☑ Facility 1

(9.4.1.2) Facility name

Burghausen

(9.4.1.3) Requesting member

Select from:

(9.4.1.4) Description of potential impact on member

In the unlikely event of a total production stop at this site, WACKER can produce various major products at other sites to supply our customers. We note that we cannot rule out any delays in our deliveries by switching the order to a different site. We cover this type of incident in our business continuity plans.

(9.4.1.5) Comment

This site was selected as the analysis by the WWF Water Risk Filter identified a high operational risk, mainly due to the size of the site in comparison to other WACKER sites. We note that this site has only a medium basin risk.

Row 9

(9.4.1.1) Facility reference number

Select from:

☑ Facility 2

(9.4.1.2) Facility name

Nünchritz

(9.4.1.3) Requesting member

Select from:

(9.4.1.4) Description of potential impact on member

In the unlikely event of a total production stop at this site, WACKER can produce various major products at other sites to supply our customers. We note that we cannot rule out any delays in our deliveries by switching the order to a different site. We cover this type of incident in our business continuity plans.

(9.4.1.5) Comment

This site was selected as the analysis by the WWF Water Risk Filter identified a high operational risk, mainly due to the size of the site in comparison to other WACKER sites. We note that this site has only a medium basin risk.

Row 10

(9.4.1.1) Facility reference number

Select from:

☑ Facility 2

(9.4.1.2) Facility name

Nünchritz

(9.4.1.3) Requesting member

Select from:

(9.4.1.4) Description of potential impact on member

In the unlikely event of a total production stop at this site, WACKER can produce various major products at other sites to supply our customers. We note that we cannot rule out any delays in our deliveries by switching the order to a different site. We cover this type of incident in our business continuity plans.

(9.4.1.5) Comment

This site was selected as the analysis by the WWF Water Risk Filter identified a high operational risk, mainly due to the size of the site in comparison to other WACKER sites. We note that this site has only a medium basin risk.

Row 12

(9.4.1.1) Facility reference number

Select from:

☑ Facility 2

(9.4.1.2) Facility name

Nünchritz

(9.4.1.3) Requesting member

Select from:

(9.4.1.4) Description of potential impact on member

In the unlikely event of a total production stop at this site, WACKER can produce various major products at other sites to supply our customers. We note that we cannot rule out any delays in our deliveries by switching the order to a different site. We cover this type of incident in our business continuity plans.

(9.4.1.5) Comment

This site was selected as the analysis by the WWF Water Risk Filter identified a high operational risk, mainly due to the size of the site in comparison to other WACKER sites. We note that this site has only a medium basin risk.

Row 13

(9.4.1.1) Facility reference number

Select from:

☑ Facility 2

(9.4.1.2) Facility name

Nünchritz

(9.4.1.3) Requesting member

Select from:

(9.4.1.4) Description of potential impact on member

In the unlikely event of a total production stop at this site, WACKER can produce various major products at other sites to supply our customers. We note that we cannot rule out any delays in our deliveries by switching the order to a different site. We cover this type of incident in our business continuity plans.

(9.4.1.5) Comment

This site was selected as the analysis by the WWF Water Risk Filter identified a high operational risk, mainly due to the size of the site in comparison to other WACKER sites. We note that this site has only a medium basin risk.

Row 14

(9.4.1.1) Facility reference number

Select from:

☑ Facility 2

(9.4.1.2) Facility name

Nünchritz

(9.4.1.3) Requesting member

Select from:

(9.4.1.4) Description of potential impact on member

In the unlikely event of a total production stop at this site, WACKER can produce various major products at other sites to supply our customers. We note that we cannot rule out any delays in our deliveries by switching the order to a different site. We cover this type of incident in our business continuity plans.

(9.4.1.5) Comment

This site was selected as the analysis by the WWF Water Risk Filter identified a high operational risk, mainly due to the size of the site in comparison to other WACKER sites. We note that this site has only a medium basin risk.

Row 16

(9.4.1.1) Facility reference number

Select from:

☑ Facility 2

(9.4.1.2) Facility name

Nünchritz

(9.4.1.3) Requesting member

Select from:

(9.4.1.4) Description of potential impact on member

In the unlikely event of a total production stop at this site, WACKER can produce various major products at other sites to supply our customers. We note that we cannot rule out any delays in our deliveries by switching the order to a different site. We cover this type of incident in our business continuity plans.

(9.4.1.5) Comment

This site was selected as the analysis by the WWF Water Risk Filter identified a high operational risk, mainly due to the size of the site in comparison to other WACKER sites. We note that this site has only a medium basin risk.

Row 17

(9.4.1.1) Facility reference number

Select from:

☑ Facility 1

(9.4.1.2) Facility name

Burghausen

(9.4.1.3) Requesting member

Select from:

(9.4.1.4) Description of potential impact on member

In the unlikely event of a total production stop at this site, WACKER can produce various major products at other sites to supply our customers. We note that we cannot rule out any delays in our deliveries by switching the order to a different site. We cover this type of incident in our business continuity plans.

(9.4.1.5) Comment

This site was selected as the analysis by the WWF Water Risk Filter identified a high operational risk, mainly due to the size of the site in comparison to other WACKER sites. We note that this site has only a medium basin risk.

Row 18

(9.4.1.1) Facility reference number

Select from:

☑ Facility 2

(9.4.1.2) Facility name

Nünchritz

(9.4.1.3) Requesting member

Select from:

(9.4.1.4) Description of potential impact on member

In the unlikely event of a total production stop at this site, WACKER can produce various major products at other sites to supply our customers. We note that we cannot rule out any delays in our deliveries by switching the order to a different site. We cover this type of incident in our business continuity plans.

(9.4.1.5) Comment

This site was selected as the analysis by the WWF Water Risk Filter identified a high operational risk, mainly due to the size of the site in comparison to other WACKER sites. We note that this site has only a medium basin risk.
[Add row]

(9.5) Provide a figure for your organization’s total water withdrawal efficiency.

(9.5.1) Revenue (currency)

6507600000

(9.5.2) Total water withdrawal efficiency

27004.17

(9.5.3) Anticipated forward trend

In the future, we expect revenues to increase while total water withdrawals will decrease. Hence the water withdrawal efficiency will rise. This is reinforced by our corporate, regional and local goals to reduce total water withdrawals. The goal will be achieved through the implementation of multiple projects globally. Monitoring systems are in place to evaluate the progress WACKER achieves annually.
[Fixed row]

(9.6.1) For your top five products by production weight/volume, provide the following water intensity information associated with your activities in the chemical sector.

Row 1

(9.6.1.1) Product type

Other chemicals

☑ Other, please specify **:**WACKER's average / cross sectional product

(9.6.1.2) Product name

WACKER is a technological leader in the chemical industry. We are active in the silicone, polymer, life sciences and polysilicon markets (cosmetic powders to solar cells). Our portfolio includes over 3,200 products. Most products are based on inorganic starting materials. Silicon-based products account for about 70 % of WACKER sales, and products that are primarily ethylene-related for 30 %. The data provided here is for a calculated "average" WACKER product.

(9.6.1.3) Water intensity value (m3/denominator)

113.4

(9.6.1.4) Numerator: water aspect

Select from:

☑ Total water withdrawals

(9.6.1.5) Denominator

Select from:

☑ Ton

(9.6.1.6) Comparison with previous reporting year

Select from:

☑ Higher

(9.6.1.7) Please explain

Compared to the previous year (2022), the value of water intensity increased by approx. 9%, although total water withdrawal decreased in 2023 by approx. 2%. The production volume of our products fell sharply in 2023 (approx. 10%), and proportionally more than water withdrawal. WACKER calculates water intensity data metrics on a company-wide basis for selected products and product groups using our own life cycle analysis which is used internally. The detailed information is strictly used within the organization and details behind the calculations and not disclosed externally. WACKER is working on efficient water use by means of our "WACKER Water Stewardship" strategy. As a corporate goal, water intensity (specific water withdrawal) is an important parameter for us which is also reflected in our corporate goal setting. It is one of our environmental targets to decrease water intensity by 15% by 2030 (relative to 2020). Details of any water intensity reduction strategies have been or will be developed at our production sites since 2022 and be implemented and tracked starting 2023 as part of our Water Stewardship Program. Based on these corporate global goals and the measures which will be introduced at our production sites, we anticipate that the water intensity will decrease in the medium term.
[Add row]

(9.12) Provide any available water intensity values for your organization’s products or services.

Row 1

(9.12.1) Product name

WACKER is a technological leader in the chemical industry. We are active in the silicone, polymer, life sciences and polysilicon markets (cosmetic powders to solar cells). Our portfolio includes over 3,200 products. Most products are based on inorganic starting materials. Silicon-based products account for about 70 % of WACKER sales, and products that are primarily ethylene-related for 30 %. The data provided here is for a calculated "average" WACKER product.

(9.12.2) Water intensity value

113.4

(9.12.3) Numerator: Water aspect

Select from:

☑ Water withdrawn

(9.12.4) Denominator

metric tons of product

(9.12.5) Comment

Compared to the previous year (2022) the water intensity value has increased. WACKER calculates water intensity data for selected products & product groups. The production volume of all products decreased in 2022. WACKER is working on efficient water use with the help of our "WACKER Water Stewardship" strategy. As corporate goal, water intensity (specific water withdrawal) is an important parameter for us which is also reflected in our corporate goal setting. It is one of our environmental targets to decrease water intensity by 15% by 2030 (relative to 2020). Regarding data on individual products, water information is part of our life cycle analyses and not disclosed publicly. If customers require such data we kindly ask them to approach their responsible sales manager.
[Add row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances
	Select from: ☑ Yes

[Fixed row]

(9.13.1) What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?

Row 1

(9.13.1.1) Regulatory classification of hazardous substances

Select from:

☑ Candidate List of Substances of Very High Concern for Authorization above 0.1% by weight (EU Regulation)

(9.13.1.2) % of revenue associated with products containing substances in this list

Select from:

☑ Less than 10%

(9.13.1.3) Please explain

CYCLICS: Less than 10% of revenue is generated with products containing hazardous substances that fall in the scope of the regulations of the "Candidate List of SVHC for Authorization above 0.1% by weight", which primarily is caused by the content of cyclic siloxanes. Note: The revenue value (< 10%) reflects the total global affected revenue – i.e. including regions that are not subject to EU regulations. On principle WACKER is compliant will all regulatory requirements. The cyclic siloxanes D4 (Octamethylcyclotetrasiloxane), D5 (Decamethylcyclopentasiloxane), and D6 (Dodecamethylcyclohexasiloxane) are listed as SVHC candidates and are present in some of our products in limits exceeding 1000 ppm. These "cyclics" are formed during hydrolysis of Dimethyldichlorosilane but can also be generated as a side product of equilibration reactions. Depending on composition and storage conditions selected products may also form "cyclics" over time. Cyclic siloxane may be also used as feedstock. WACKER tries to keep them in the production loop, wherever possible. We are in the process of implementing a vast array of measures across our production plants to reduce the content in our products below the 1000 ppm threshold.
NONYLPHENOL (branched ethoxylated) CAS 68412-54-4: Minor share of products manufactured in Calvert City, USA, contains nonylphenol ethoxylates. WACKER is actively working to replace nonylphenol-containing raw material. Most of these products will be discontinued in 2024.

Row 2

(9.13.1.1) Regulatory classification of hazardous substances

Select from:

☑ Annex XIV of UK REACH Regulation

(9.13.1.2) % of revenue associated with products containing substances in this list

Select from:

☑ Less than 10%

(9.13.1.3) Please explain

NONYLPHENOL (branched ethoxylated) CAS 68412-54-4: Minor share of products manufactured in Calvert City, USA, contains nonylphenol ethoxylates. WACKER is actively working to replace nonylphenol-containing raw material. Most of these products will be discontinued in 2024. NOTE: WACKER does not sell any products in the European Economic Area or in the UK, for which an authorization requirement applies to an ingredient.

Row 3

(9.13.1.1) Regulatory classification of hazardous substances

Select from:

☑ Candidate List of Substances of Very High Concern (UK Regulation)

(9.13.1.2) % of revenue associated with products containing substances in this list

Select from:

☑ Less than 10%

(9.13.1.3) Please explain

NONYLPHENOL (branched ethoxylated) CAS 68412-54-4: Minor share of products manufactured in Calvert City, USA, contains nonylphenol ethoxylates. WACKER is actively working to replace nonylphenol-containing raw material. Most of these products will be discontinued in 2024.

Row 4

(9.13.1.1) Regulatory classification of hazardous substances

Select from:

☑ Annex XVII of EU REACH Regulation

(9.13.1.2) % of revenue associated with products containing substances in this list

Select from:

☑ Less than 10%

(9.13.1.3) Please explain

Products sold by WACKER in the European Economic Area or in the UK fully comply with the bans imposed by restriction entries. I.e. we do not have sales for intended uses that are banned by restrictions.
[Add row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

☑ Yes

(9.14.2) Definition used to classify low water impact

General approach: Our portfolio analysis instrument (WACKER Sustainable Solutions) includes all three dimensions of sustainability, i.e. also water-related aspects. Within the analysis we run a comparison to selected reference systems allowing us to identify products, which save water during the use phase. Specific example: PULPSIL silicone defoamers allow foam control in industrial processing (more details see explanation). The performance of PULPSIL products is tested in our application technology laboratories by defined experiments, which measure physical properties such as drainage rates or deaeration. As these are directly related to water saving, we can support our customers in selecting the most efficient product for their production process.

(9.14.4) Please explain

WACKER has various products enabling our customer to save the amount of water needed. WACKER offers customized silicone fluids, silicone rubbers, high-performance polymer binders and process additives as well as application-specific support and services, thus providing the optimum basis for economical and environmentally friendly pulping, paper finishing, paper and paperboard coating, and printing without problems. Strategy to realize opportunity: PULPSIL silicone defoamers are specifically tailored to the pulp industry. They enable the operator to control foaming during foam intensive production steps. Benefits include efficient processes, effective foam control, better washing results, reduced water consumption, and minimized energy consumption.
[Fixed row]

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

	Target set in this category
Water pollution	*Select from:* ☑ Yes
Water withdrawals	*Select from:* ☑ Yes
Water, Sanitation, and Hygiene (WASH) services	*Select from:* ☑ Yes
Other	*Select from:* ☑ Yes

[Fixed row]

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

Select from:
☑ Target 1

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Monitoring of water use

☑ Increase in the proportion of sites monitoring water withdrawals total volumes

(9.15.2.4) Date target was set

12/31/2019

(9.15.2.5) End date of base year

12/30/2020

(9.15.2.6) Base year figure

0

(9.15.2.7) End date of target year

12/30/2023

(9.15.2.8) Target year figure

28

(9.15.2.9) Reporting year figure

28

(9.15.2.10) Target status in reporting year

Select from:

☑ Achieved

(9.15.2.11) % of target achieved relative to base year

100

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ None, alignment not assessed

(9.15.2.13) Explain target coverage and identify any exclusions

The target is set for all WACKER production sites (currently 28 in total). The target is renewed annually. Excluded are our Technical Centers, Labs, and Administrative Sites.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

To fulfill our annual reporting requirements and to advance our group-wide water stewardship program, all production sites must fill out a detailed water balance which indicates all water volumes going in and out of the production sites, also by source. The collection of this data from the production sites is facilitated and automated by our environmental data inquiry tool and therefore very helpful to achieve and maintain this annual goal.

(9.15.2.16) Further details of target

Until the end of 2023, we successfully introduced a local Water Stewardship Program at all our 28 Production Sites including (1) Determination and monitoring of local factors of water supply, usage, and discharge (site-specific water balance); (2) Assessment of local risks and opportunities according to the WACKER Standard Method including the WWF Water Risk Filter; (3) Development of site-related objectives and measures. We are currently working on maintaining the implemented management processes to supervise and monitor these parameters at our production sites. We request a full water mass balance from all our production sites. Until the reporting year 2023, a total of 28 out of 28 production sites submitted their detailed water accounting data, therefore contributing to the Water Stewardship strategy and gaining internal transparency on their water withdrawal, usage, and discharge.

Row 2

(9.15.2.1) Target reference number

Select from:

☑ Target 2

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Monitoring of water use

☑ Increase in the proportion of sites monitoring water withdrawal by source

(9.15.2.4) Date target was set

12/31/2019

(9.15.2.5) End date of base year

12/30/2020

(9.15.2.6) Base year figure

0

(9.15.2.7) End date of target year

12/30/2023

(9.15.2.8) Target year figure

28

(9.15.2.9) Reporting year figure

28

(9.15.2.10) Target status in reporting year

Select from:

☑ Achieved

(9.15.2.11) % of target achieved relative to base year

100

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ None, alignment not assessed

(9.15.2.13) Explain target coverage and identify any exclusions

The target is set for all WACKER production sites (currently 28 in total). The target is renewed annually. Excluded are our Technical Centers, Labs, and Administrative Sites.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

To fulfill our annual reporting requirements and to advance our group-wide water stewardship program, all production sites must fill out a detailed water balance which indicates all water volumes going in and out of the production sites, also by source. The collection of this data from the production sites is facilitated and automated by our environmental data inquiry tool and therefore very helpful to achieve and maintain this annual goal.

(9.15.2.16) Further details of target

Until the end of 2023, we successfully introduced a local Water Stewardship Program at all our 28 Production Sites including (1) Determination and monitoring of local factors of water supply, usage, and discharge (site-specific water balance); (2) Assessment of local risks and opportunities according to the WACKER Standard Method including the WWF Water Risk Filter; (3) Development of site-related objectives and measures. We are currently working on maintaining the implemented management processes to supervise and monitor these parameters at our production sites. We request a full water mass balance from all our production sites. Until the reporting year 2023, a total of 28 out of 28 production sites submitted their detailed water accounting data, therefore contributing to the Water Stewardship strategy and gaining internal transparency on their water withdrawal, usage, and discharge.

Row 3

(9.15.2.1) Target reference number

Select from:

☑ Target 3

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Monitoring of water use

☑ Increase in the proportion of sites monitoring water recycled/reused

(9.15.2.4) Date target was set

12/31/2019

(9.15.2.5) End date of base year

12/30/2020

(9.15.2.6) Base year figure

0

(9.15.2.7) End date of target year

12/30/2023

(9.15.2.8) Target year figure

28

(9.15.2.9) Reporting year figure

28

(9.15.2.10) Target status in reporting year

Select from:

☑ Achieved

(9.15.2.11) % of target achieved relative to base year

100

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ None, alignment not assessed

(9.15.2.13) Explain target coverage and identify any exclusions

The target is set for all WACKER production sites (currently 28 in total). The target is renewed annually. Excluded are our Technical Centers, Labs, and Administrative Sites.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

To fulfill our annual reporting requirements and to advance our group-wide water stewardship program, all production sites must fill out a detailed water balance which indicates all water volumes going in and out of the production sites, also by source. The collection of this data from the production sites is facilitated and automated by our environmental data inquiry tool and therefore very helpful to achieve and maintain this annual goal.

(9.15.2.16) Further details of target

Until the end of 2023, we successfully introduced a local Water Stewardship Program at all our 28 Production Sites including (1) Determination and monitoring of local factors of water supply, usage, and discharge (site-specific water balance); (2) Assessment of local risks and opportunities according to the WACKER Standard Method including the WWF Water Risk Filter; (3) Development of site-related objectives and measures. We are currently working on maintaining the implemented management processes to supervise and monitor these parameters at our production sites. We request a full water mass balance from all our production sites. Until

the reporting year 2023, a total of 28 out of 28 production sites submitted their detailed water accounting data, therefore contributing to the Water Stewardship strategy and gaining internal transparency on their water withdrawal, usage, and discharge.

Row 4

(9.15.2.1) Target reference number

Select from:

☑ Target 4

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Monitoring of water use

☑ Increase in the proportion of sites monitoring water discharge total volumes

(9.15.2.4) Date target was set

12/31/2019

(9.15.2.5) End date of base year

12/30/2020

(9.15.2.6) Base year figure

0

(9.15.2.7) End date of target year

12/30/2023

(9.15.2.8) Target year figure

28

(9.15.2.9) Reporting year figure

28

(9.15.2.10) Target status in reporting year

Select from:

☑ Achieved

(9.15.2.11) % of target achieved relative to base year

100

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ None, alignment not assessed

(9.15.2.13) Explain target coverage and identify any exclusions

The target is set for all WACKER production sites (currently 28 in total). The target is renewed annually. Excluded are our Technical Centers, Labs, and Administrative Sites.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

To fulfill our annual reporting requirements and to advance our group-wide water stewardship program, all production sites must fill out a detailed water balance which indicates all water volumes going in and out of the production sites, also by source. The collection of this data from the production sites is facilitated and automated by our environmental data inquiry tool and therefore very helpful to achieve and maintain this annual goal.

(9.15.2.16) Further details of target

Until the end of 2023, we successfully introduced a local Water Stewardship Program at all our 28 Production Sites including (1) Determination and monitoring of local factors of water supply, usage, and discharge (site-specific water balance); (2) Assessment of local risks and opportunities according to the WACKER Standard Method including the WWF Water Risk Filter; (3) Development of site-related objectives and measures. We are currently working on maintaining the implemented management processes to supervise and monitor these parameters at our production sites. We request a full water mass balance from all our production sites. Until the reporting year 2023, a total of 28 out of 28 production sites submitted their detailed water accounting data, therefore contributing to the Water Stewardship strategy and gaining internal transparency on their water withdrawal, usage, and discharge.

Row 5

(9.15.2.1) Target reference number

Select from:

☑ Target 5

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Monitoring of water use

☑ Increase in the proportion of sites monitoring water discharges by destination

(9.15.2.4) Date target was set

12/31/2019

(9.15.2.5) End date of base year

12/30/2020

(9.15.2.6) Base year figure

0

(9.15.2.7) End date of target year

12/30/2023

(9.15.2.8) Target year figure

28

(9.15.2.9) Reporting year figure

28

(9.15.2.10) Target status in reporting year

Select from:

☑ Achieved

(9.15.2.11) % of target achieved relative to base year

100

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ None, alignment not assessed

(9.15.2.13) Explain target coverage and identify any exclusions

The target is set for all WACKER production sites (currently 28 in total). The target is renewed annually. Excluded are our Technical Centers, Labs, and Administrative Sites.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

To fulfill our annual reporting requirements and to advance our group-wide water stewardship program, all production sites must fill out a detailed water balance which indicates all water volumes going in and out of the production sites, also by source. The collection of this data from the production sites is facilitated and automated by our environmental data inquiry tool and therefore very helpful to achieve and maintain this annual goal.

(9.15.2.16) Further details of target

Until the end of 2023, we successfully introduced a local Water Stewardship Program at all our 28 Production Sites including (1) Determination and monitoring of local factors of water supply, usage, and discharge (site-specific water balance); (2) Assessment of local risks and opportunities according to the WACKER Standard Method including the WWF Water Risk Filter; (3) Development of site-related objectives and measures. We are currently working on maintaining the implemented management processes to supervise and monitor these parameters at our production sites. We request a full water mass balance from all our production sites. Until the reporting year 2023, a total of 28 out of 28 production sites submitted their detailed water accounting data, therefore contributing to the Water Stewardship strategy and gaining internal transparency on their water withdrawal, usage, and discharge.

Row 6

(9.15.2.1) Target reference number

Select from:

☑ Target 6

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Monitoring of water use

☑ Increase in the proportion of sites monitoring water discharge quality – by standard effluent parameter

(9.15.2.4) Date target was set

12/31/2019

(9.15.2.5) End date of base year

12/30/2020

(9.15.2.6) Base year figure

0

(9.15.2.7) End date of target year

12/30/2023

(9.15.2.8) Target year figure

28

(9.15.2.9) Reporting year figure

28

(9.15.2.10) Target status in reporting year

Select from:
☑ Achieved

(9.15.2.11) % of target achieved relative to base year

100

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply
☑ None, alignment not assessed

(9.15.2.13) Explain target coverage and identify any exclusions

The target is set for all WACKER production sites (currently 28 in total). The target is renewed annually. Excluded are our Technical Centers, Labs, and Administrative Sites.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

To fulfill our annual reporting requirements and to advance our group-wide water stewardship program, all production sites must fill out a detailed water balance which indicates all water volumes going in and out of the production sites, also by source. The collection of this data from the production sites is facilitated and automated by our environmental data inquiry tool and therefore very helpful to achieve and maintain this annual goal.

(9.15.2.16) Further details of target

Until the end of 2023, we successfully introduced a local Water Stewardship Program at all our 28 Production Sites including (1) Determination and monitoring of local factors of water supply, usage, and discharge (site-specific water balance); (2) Assessment of local risks and opportunities according to the WACKER Standard Method including the WWF Water Risk Filter; (3) Development of site-related objectives and measures. We are currently working on maintaining the implemented management processes to supervise and monitor these parameters at our production sites. We request a full water mass balance from all our production sites. Until the reporting year 2023, a total of 28 out of 28 production sites submitted their detailed water accounting data, therefore contributing to the Water Stewardship strategy and gaining internal transparency on their water withdrawal, usage, and discharge.

Row 7

(9.15.2.1) Target reference number

Select from:

☑ Target 7

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Monitoring of water use

☑ Increase in the proportion of sites monitoring water consumption total volumes

(9.15.2.4) Date target was set

12/31/2019

(9.15.2.5) End date of base year

12/30/2020

(9.15.2.6) Base year figure

0

(9.15.2.7) End date of target year

12/30/2023

(9.15.2.8) Target year figure

28

(9.15.2.9) Reporting year figure

28

(9.15.2.10) Target status in reporting year

Select from:

☑ Achieved

(9.15.2.11) % of target achieved relative to base year

100

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ None, alignment not assessed

(9.15.2.13) Explain target coverage and identify any exclusions

The target is set for all WACKER production sites (currently 28 in total). The target is renewed annually. Excluded are our Technical Centers, Labs, and Administrative Sites.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

To fulfill our annual reporting requirements and to advance our group-wide water stewardship program, all production sites must fill out a detailed water balance which indicates all water volumes going in and out of the production sites, also by source. The collection of this data from the production sites is facilitated and automated by our environmental data enquiry tool and therefore very helpful to achieve and maintain this annual goal.

(9.15.2.16) Further details of target

Until the end of 2023, we successfully introduced a local Water Stewardship Program at all our 28 Production Sites including (1) Determination and monitoring of local factors of water supply, usage, and discharge (site-specific water balance); (2) Assessment of local risks and opportunities according to the WACKER Standard Method including the WWF Water Risk Filter; (3) Development of site-related objectives and measures. We are currently working on maintaining the implemented management processes to supervise and monitor these parameters at our production sites. We request a full water mass balance from all our production sites. Until the reporting year 2023, a total of 28 out of 28 production sites submitted their detailed water accounting data, therefore contributing to the Water Stewardship strategy and gaining internal transparency on their water withdrawal, usage, and discharge.

Row 8

(9.15.2.1) Target reference number

Select from:

☑ Target 8

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Monitoring of water use

☑ Other monitoring water use, please specify **:**Increase in the proportion of sites monitoring water delivered to or received from 3rd parties.

(9.15.2.4) Date target was set

12/31/2019

(9.15.2.5) End date of base year

12/30/2020

(9.15.2.6) Base year figure

0

(9.15.2.7) End date of target year

12/30/2023

(9.15.2.8) Target year figure

28

(9.15.2.9) Reporting year figure

28

(9.15.2.10) Target status in reporting year

Select from:

☑ Achieved

(9.15.2.11) % of target achieved relative to base year

100

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ None, alignment not assessed

(9.15.2.13) Explain target coverage and identify any exclusions

The target is set for all WACKER production sites (currently 28 in total). The target is renewed annually. Excluded are our Technical Centers, Labs, and Administrative Sites.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

To fulfill our annual reporting requirements and to advance our group-wide water stewardship program, all production sites must fill out a detailed water balance which indicates all water volumes going in and out of the production sites, also by source. The collection of this data from the production sites is facilitated and automated by our environmental data inquiry tool and therefore very helpful to achieve and maintain this annual goal.

(9.15.2.16) Further details of target

Until the end of 2023, we successfully introduced a local Water Stewardship Program at all our 28 Production Sites including (1) Determination and monitoring of local factors of water supply, usage, and discharge (site-specific water balance); (2) Assessment of local risks and opportunities according to the WACKER Standard Method including the WWF Water Risk Filter; (3) Development of site-related objectives and measures. We are currently working on maintaining the implemented management processes to supervise and monitor these parameters at our production sites. We request a full water mass balance from all our production sites. Until the reporting year 2023, a total of 28 out of 28 production sites submitted their detailed water accounting data, therefore contributing to the Water Stewardship strategy and gaining internal transparency on their water withdrawal, usage, and discharge.

Row 9

(9.15.2.1) Target reference number

Select from:

☑ Target 9

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water withdrawals

☑ Reduction in withdrawals per unit of production

(9.15.2.4) Date target was set

12/31/2020

(9.15.2.5) End date of base year

12/30/2020

(9.15.2.6) Base year figure

98

(9.15.2.7) End date of target year

12/30/2030

(9.15.2.8) Target year figure

83

(9.15.2.9) Reporting year figure

102

(9.15.2.10) Target status in reporting year

Select from:

☑ Underway

(9.15.2.11) % of target achieved relative to base year

-27

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ None, alignment not assessed

(9.15.2.13) Explain target coverage and identify any exclusions

This target is set for all WACKER production sites (currently 28 in total). Excluded are our Technical Centers, Labs, and Administrative Sites. This target is one of our corporate sustainability targets also showcased in our annual report and our official homepage.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

By the end of 2023, we successfully introduced a local Water Stewardship Program at all our 28 Production Sites including (1) determination and monitoring of local factors of water supply, usage, and discharge (= site-specific water balance); (2) Assessment of local risks and opportunities according to the WACKER Standard Method including the WWF Water Risk Filter; (3) development of site-related objectives and measures. Our water stewardship program facilitates the identification of water risks and the identification of water-related aspects for each site. It promotes the implementation of site-specific water actions (basin and operational) and aims for a continuous improvement process related to water issues. With our water stewardship program, we now identified our major water withdrawal sites. The relevant sites set up water reduction/reuse measures and other projects that will help to achieve the target.

(9.15.2.16) Further details of target

The production site-specific water withdrawal volumes are aggregated to an overall group metric. The baseline for the target is the specific water withdrawal of the group, calculated as an average over the years 2018 - 2020 to eliminate any temperature peaks in one year. The arithmetic average is used because our processes are very cooling water-intensive and water withdrawal is largely dependent on summer temperatures. The specific water withdrawal rate in 2020 (baseline) amounted to 98 Mio. m³/t net production. The target is to achieve 83 m³/t by the end of 2030 (target year). In 2023 we achieved a specific water withdrawal rate of 102 Mio. m³/t net production. This is an increase in specific water withdrawal compared to 2022. Note: our total water withdrawal decreased from 275 Mm³ to 267 Mm³ from 2022 to 2023 (see annual report). However, this decrease in total withdrawal volume could not outweigh the decline in net production worldwide due to the global economic situation.

Row 10

(9.15.2.1) Target reference number

Select from:

☑ Target 10

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water pollution

☑ Other water pollution, please specify **:**We aim to have zero incidents causing a relevant environmental impact.

(9.15.2.4) Date target was set

12/31/2022

(9.15.2.5) End date of base year

12/30/2023

(9.15.2.6) Base year figure

0

(9.15.2.7) End date of target year

12/30/2023

(9.15.2.8) Target year figure

100

(9.15.2.9) Reporting year figure

0

(9.15.2.10) Target status in reporting year

Select from:

☑ Underway

(9.15.2.11) % of target achieved relative to base year

0

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ None, alignment not assessed

(9.15.2.13) Explain target coverage and identify any exclusions

The group-wide target is to have zero incidents causing a relevant environmental impact. In other words, we aim to have 100 % environmentally compliant operation and incident management. This goal is renewed every year. This target is set for the whole WACKER group, worldwide. No exclusions are made. An environmental impact is defined as follows: environmental impact due to visible perception (aerosol, smoke, foam, discoloration), significant smell, considerable noise or detection in off-site air or receiving water or need for remediation (5 m³ of soil) or environmental cost of 2,5 K. In 2023 we experienced one incident that led to a small visible impact in receiving water. Waste silicone oil entered the sewer system and resulted in an oil sheen in the receiving waters. No harm resulted in flora/fauna or humans. Local improvements in sewer protection were immediately derived from this incident.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

It’s of utmost importance to WACKER that our sites and plants do not generate any harmful environmental impact – neither by intended plant operation nor by incidents. Hence, we aim to reduce incidents' frequency and severity to a level that does not impose a potential hazard to the environment. To achieve this target, we follow strict corporate environmental standards that stipulate prevention measures for air, soil, and water bodies. These measures include but are not limited to the handling of substances in closed systems, leakage detection, overfill protection, leak-tight surfaces, secondary containment, double wall tanks, regular inspections and testing, constructional and infrastructure design, emergency first response measures such as oil spill kits, gully inflatable cushions. As well as organizational measures such as strict adherence to the established emergency reporting chains and relevant operating procedures.

(9.15.2.16) Further details of target

This target does not have a baseline. The zero-incident target (in other words: 100% environmentally compliant operation without environmental impact due to incidents) is set out anew for each reporting year. Unfortunately, the CDP calculation logic with base value, target value, and reporting year value does not support this kind of logic. Therefore, we entered the values so that a 0% achievement of target status in the reporting year is displayed. This is to reflect the one environmental-relevant incident we had. However, we would like to mention that this incident did not have any harmful impact on humans or animals due to water pollution. The environment was never detrimentally affected.

Row 11

(9.15.2.1) Target reference number

Select from:

☑ Target 11

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water, Sanitation, and Hygiene (WASH) services

☑ Other WASH, please specify **:**Production sites conducting and fulfilling WASH self-assessment (based on WSBC self-assessment tool for businesses).

(9.15.2.4) Date target was set

12/31/2021

(9.15.2.5) End date of base year

12/30/2022

(9.15.2.6) Base year figure

0

(9.15.2.7) End date of target year

12/30/2023

(9.15.2.8) Target year figure

28

(9.15.2.9) Reporting year figure

28

(9.15.2.10) Target status in reporting year

Select from:

☑ Achieved

(9.15.2.11) % of target achieved relative to base year

100

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ None, alignment not assessed

(9.15.2.13) Explain target coverage and identify any exclusions

This target is set for all WACKER production sites (currently 28 in total). The target is renewed annually. Excluded are our Technical Centers, Labs, and Administrative Sites.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

Within the framework of our water stewardship program, we aim to implement the WASH (safe water, sanitation, and hygiene) standards at our sites, group-wide. As a first step, we wanted all production sites to conduct the WBCSD WASH self-assessment for businesses and identify their gaps in this industry standard. We distributed the WASH Tool, and facilitated, supported, and guided the production sites in conducting this self-assessment. We completed the self-assessment for all our 28 production sites at this stage and achieved our initial goal.

(9.15.2.16) Further details of target

We introduced the WASH self-assessment tool for business at all our production sites with the aim of regular re-assessments and improvement. By the end of 2023, all sites have evaluated their sites according to the WASH standards and start to implement improvement measures if required. Using the WASH Self-assessment tool for businesses we aim to follow the suggested steps in implementing WASH at the workplace (establish baseline, perform self-assessment, prioritize gaps, develop, and implement an improvement plan, disclose, and communicate). Disclosure and communication pathways on a group-wide level about the developed

implementation plans will allow us to gauge the progress and success. In the long run, we want all WACKER employees to have secure access to water, sanitation facilities, and hygiene standards. Access to safe drinking water and sanitation is a human right and key to the UN SDG which is fully supported by WACKER regarding our employees but of course also across our value chain. The goal to achieve the WASH pledge, however, is not stipulated yet in the organization. [Add row]

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets, and if so what type?

	Targets in place	Please explain
	Select from: ☑ No, but we plan to within the next two years	*We are planning to introduce a target to reduce the environmental impact of our packaging material.*

[Fixed row]

(10.2) Indicate whether your organization engages in the following activities.

Production/commercialization of plastic polymers (including plastic converters)

(10.2.1) Activity applies

Select from:

☑ Yes

(10.2.2) Comment

WACKER is producing silicones and vinyl acetate (co)polymers. WACKER silicones and vinyl acetate (co)-polymers are not produced for the end-consumer market. In most cases, they are permanently incorporated as component, additive or binder in solid and durable matrices by our (B2B) customers. Typical applications are sealants, coatings, insulators, adhesives and concrete.

Production/commercialization of durable plastic goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☑ No

Usage of durable plastics goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☑ Yes

(10.2.2) Comment

Durable good or component for example as industrial equipment used in manufacturing. These durable goods/components are not themselves commercialized.

Production/commercialization of plastic packaging

(10.2.1) Activity applies

Select from:

☑ No

Production/commercialization of goods/products packaged in plastics

(10.2.1) Activity applies

Select from:

☑ Yes

Provision/commercialization of services that use plastic packaging (e.g., food services)

(10.2.1) Activity applies

Select from:

☑ No

Provision of waste management and/or water management services

(10.2.1) Activity applies

Select from:

☑ Yes

(10.2.2) Comment

By operating an own industrial water treatment plant, WACKER is also disposing waste water from other companies on-site and municipality nearby. We operate a waste incineration and land fill for our own on-site facilities.

Provision of financial products and/or services for plastics-related activities

(10.2.1) Activity applies

Select from:

☑ No

Other activities not specified

(10.2.1) Activity applies

Select from:

☑ No

[Fixed row]

(10.3) Provide the total weight of plastic polymers sold and indicate the raw material content.

	Raw material content percentages available to report	Please explain
	Select all that apply ☑ None	*WACKER does not provide information on specific production volumes.*

[Fixed row]

(10.4) Provide the total weight of plastic durable goods and durable components produced, sold and/or used, and indicate the raw material content.

Durable goods and durable components used

(10.4.2) Raw material content percentages available to report

Select all that apply

☑ None

(10.4.7) Please explain

A large number of durable plastic goods are used in production (e.g. plant equipment), in the laboratory (e.g. analysis technology) and in non-operational units (e.g. office equipment, computers, etc.), but no data available. At the end of their life cycle, however, waste legislation ensures that these goods are disposed of or recycled safely.
[Fixed row]

(10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.

	Raw material content percentages available to report	Please explain
Plastic packaging used	*Select all that apply* ☑ None	*WACKER does not provide information on specific volumes of plastic packaging for 2023.*

[Fixed row]

(10.5.1) Indicate the circularity potential of the plastic packaging you sold and/or used.

	Percentages available to report for circularity potential	Please explain
Plastic packaging used	*Select all that apply* ☑ None	*WACKER does not provide information on circularity potential of the plastic packaging you used for 2023.*

[Fixed row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☑ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

☑ Land/water protection

☑ Land/water management

☑ Species management

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	Select from: ☑ Yes, we use indicators	*Select all that apply* ☑ State and benefit indicators

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes

(11.4.2) Comment

In order to identify biodiversity risks at all our sites, we have assessed all our sites using the WWF Biodiversity Risk Filter. This enabled us to identify all biodiversity-relevant areas at or around our sites. The results serve as a basis for further action

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Not assessed

(11.4.2) Comment

In order to identify biodiversity risks at all our sites, we have assessed all our sites using the WWF Biodiversity Risk Filter. This enabled us to identify all biodiversity-relevant areas at or around our sites. The results serve as a basis for further action

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Not assessed

(11.4.2) Comment

In order to identify biodiversity risks at all our sites, we have assessed all our sites using the WWF Biodiversity Risk Filter. This enabled us to identify all biodiversity-relevant areas at or around our sites. The results serve as a basis for further action

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Not assessed

(11.4.2) Comment

In order to identify biodiversity risks at all our sites, we have assessed all our sites using the WWF Biodiversity Risk Filter. This enabled us to identify all biodiversity-relevant areas at or around our sites. The results serve as a basis for further action

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes

(11.4.2) Comment

In order to identify biodiversity risks at all our sites, we have assessed all our sites using the WWF Biodiversity Risk Filter. This enabled us to identify all biodiversity-relevant areas at or around our sites. The results serve as a basis for further action

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Not assessed

(11.4.2) Comment

In order to identify biodiversity risks at all our sites, we have assessed all our sites using the WWF Biodiversity Risk Filter. This enabled us to identify all biodiversity-relevant areas at or around our sites. The results serve as a basis for further action
[Fixed row]

(11.4.1) Provide details of your organization’s activities in the reporting year located in or near to areas important for biodiversity.

Row 1

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

☑ Key Biodiversity Areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Unknown

(11.4.1.4) Country/area

Select from:

☑ Germany

(11.4.1.5) Name of the area important for biodiversity

e.g. partly for our Geman Sites: - Salzach und Unterer Inn (FFH inkl. SPA) - Salzach und Inn (SPA) - Vogelfreistätte Salzachmündung (Naturschutzgebiet) - Salzachtal (LSG) - Elbtal zwischen Schöna und Mühlberg (FFH) - Glaubitzer Wald (LSG) - Riesaer Elbtal und Seußlitzer Elbhügelland (LSG) - Elbtal zwischen Schöna und Mühlberg (SPA)

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

Chemical Industry

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Project design

☑ Physical controls

☑ Operational controls

☑ Abatement controls

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

e.g. for our German sites: Examination and assessment of possible impacts of company activities as part of approval procedures. In this context, it is demonstrated that no adverse effects on the respective protected area are to be expected during normal operation. However, in order to exclude a certain degree of legal

uncertainty, project-specific regular function control tests are carried out by expert consultants to prove that no negative impacts on the protected areas are apparent (neither on biodiversity nor habitat).
[Add row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☑ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Forests

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Forests

☑ Other data point in module 8, please specify :Total sourced volume, Sourced Volume certified, % of total sourced volume certified

(13.1.1.3) Verification/assurance standard

Forests-related standards

☑ Roundtable on Sustainable Palm Oil (RSPO)

(13.1.1.4) Further details of the third-party verification/assurance process

Last certification audit in 2023 according to RSPO Supply Chain Certification Standard (Document Code: RSPO-STD-T05-001 V2 ENG) was conducted by TUV NORD Integra bvba (Statiestraat 164, 2600 Berchem, Belgium). The RSPO Standard is the well-known suitable Standard when buying palm oil derivates and applying the mass balance approach. The data is verified annually by an internal and external audit (see above). The Scope of Certification is production within the following Business Divisions: POLYMERS (dispersible polymer powder, specialty monomers, polymer dispersions, resins) and SILICONES (silicon metal, silanes, silicones, silicone compounds, silicone emulsions, pyrogenic silica and inorganic basic chemicals) for Wacker Chemie AG (Raw materials with only very small amounts of palm (kernel) oil are excluded.). The verified data points are the main sustainability KPIs of palm oil purchase.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

RSPO Zertifikat 2023-wacker_deutschland_rspo_en.pdf

Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Forests

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Forests

☑ Other data point in module 8, please specify **:**No deforestation target

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Target reported in the Annual Business Report and verified by the external auditor referring to Non-Financial Statement. For details, please see attached document on page 230.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

nfs-non-financial-statement-wacker-ar23.pdf

Row 3

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Forests

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Forests

☑ Other data point in module 8, please specify :sourced volume

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Data needed for calculation of Scope 3 emissions (of timber related products) which are reported in the Annual Business Report and verified by the external auditor referring to Non-Financial Statement. For details, please see attached document on pp. 234-237.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

nfs-non-financial-statement-wacker-ar23.pdf

Row 4

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

☑ Water withdrawals– total volumes

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Data reported in the Annual Business Report and verified by the external auditor referring to Non-Financial Statement. For details, please see attached document on page 238.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

nfs-non-financial-statement-wacker-ar23.pdf

Row 5

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

☑ Emissions to water in the reporting year

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

COD-Data reported in the Annual Business Report and verified by the external auditor referring to Non-Financial Statement. For details, please see attached document on page 238.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

nfs-non-financial-statement-wacker-ar23.pdf

Row 6

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Business strategy

☑ Sustainable finance taxonomy aligned spending/revenue

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Alignment on sustainable finance taxonomy is verified by the external auditor. For details, please see attached document on pages 282-284

(13.1.1.5) Attach verification/assurance evidence/report (optional)

nfs-non-financial-statement-wacker-ar23.pdf
[Add row]

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

	Additional information
	no additional information

[Fixed row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Chief Executive Officer (CEO)

(13.3.2) Corresponding job category

Select from:

☑ Chief Executive Officer (CEO)

[Fixed row]