



GLOBAL REPORTING INITIATIVE CONTENT INDEX

Reporting according to the Global Reporting Initiative (GRI) is integral to Clariant's Reporting Hub 2022, providing comprehensive insights into sustainable value creation. For each material topic in the »Focus« and »Advance« categories — as presented in the → **materiality matrix** — Clariant outlines a management approach according to the GRI Standards as well as the corresponding topic-specific GRI disclosures.

Statement of use: Clariant has reported in accordance with the GRI standards for the period of 1 January to 31 December 2022.
GRI 1: Foundation 2021

Disclosures	Location	Omission			External Assurance
		Requirement(s) Omitted	Reason	Explanation	
General disclosures					
GRI 2: General Disclosures 2021					
2-1 Organizational details	→ Publication Details → Clariant Locations				
2-2 Entities included in the organization's sustainability reporting	→ Financial Report, 24. Segment Information → 36. Important Subsidiaries				
2-3 Reporting period, frequency, and contact point	Annual. 1 January-31 December 2022. Point of contact for the Integrated Report: Alessandro Canalis, alessandro.canalis@clariant.com				
2-4 Restatements of information	Any restatement of previously reported data is explained in a footnote under the respective disclosure.				
2-5 External assurance	→ Independent Limited Assurance Report				
2-6 Activities, value chain, and other business relationships	→ Business Report, Value Creation at the Group Level → Supply Chain Resiliency				
2-7 Employees	→ People Overview, New Employee Hires and Employee Turnover				
2-8 Workers who are not employees	→ Occupational Health and Safety				
2-9 Governance structure and composition	→ Corporate Governance Report, 1. Principles of Corporate Governance, → 8. Group Management, → Business Report, Introducing the Executive Leadership Team				
2-10 Nomination and selection of the highest governance body	→ Corporate Governance Report, 7. Internal Organizational Structure				
2-11 Chair of the highest governance body	→ Corporate Governance Report, 5.2.1. Günter von Au				
2-12 Role of the highest governance body in overseeing the management of impacts	→ Business Report, Operating an Integrated Business Model				
2-13 Delegation of responsibility for managing impacts	→ Corporate Governance Report, 7. Internal Organizational Structure				
2-14 Role of the highest governance body in sustainability reporting	→ Corporate Governance Report, 7. Internal Organizational Structure				
2-15 Conflicts of interest	→ Business Ethics and Compliance				
2-16 Communication of critical concerns	→ Business Ethics and Compliance				



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2-17 Collective knowledge of the highest governance body	→ Corporate Governance Report, 5. Board of Directors				
2-18 Evaluation of the performance of the highest governance body	→ Corporate Governance Report, 7. Internal Organizational Structure				
2-19 Remuneration policies	→ Compensation Report, Compensation principles and structures → Ratio of basic salary and remuneration of women and men				
2-20 Process to determine remuneration	→ Compensation Report, Compensation principles and structures				
2-21 Annual total compensation ratio	→ Compensation Report, CEO Compensation Level vs Average Employee				
2-22 Statement on sustainable development strategy	→ Business Report, Letter to Stakeholders, Interview with the CEO				
2-23 Policy commitments	→ Business Ethics and Compliance				
2-24 Embedding policy commitments	→ Business Report, A Purpose-Led Strategy				
2-25 Processes to remediate negative impacts	→ Supply Chain Resiliency				
2-26 Mechanisms for seeking advice and raising concerns	→ Business Ethics and Compliance				
2-27 Compliance with laws and regulations	→ Business Ethics and Compliance → Product Stewardship				
2-28 Membership associations	→ Innovation and Technological Advances → Diversity, Equity, and Inclusion → Climate Protection → Circular Economy				
2-29 Approach to stakeholder engagement	→ Business Report, A Purpose-Led Strategy				
2-30 Collective bargaining agreements	→ Employee Engagement and Well-Being				
Material topics					
GRI 3: Material Topics 2021					
3-1 Process to determine material topics	→ Business Report, Business Model and Strategy				
3-2 List of material topics	→ Business Report, Business Model and Strategy				
Economic performance					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Business Growth and Profitability				
GRI 201: Economic Performance 2016					
201-1 Direct economic value generated and distributed	→ Business Growth and Profitability				
201-2 Financial implications and other risks and opportunities due to climate change	→ Risk and Crisis Management				
201-3 Defined-benefit plan obligations and other retirement plans	→ Employee Engagement and Well-Being				



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Market presence					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Management approach				
GRI 202: Market Presence 2016					
202-2 Proportion of senior management hired from the local community	→ Employee Engagement and Well-Being				→ KPMG CH
Procurement practices					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Supply Chain Resiliency				
GRI 204: Procurement Practices 2016					
204-1 Proportion of spending on local suppliers	→ Supply Chain Resiliency				→ KPMG CH
Anti-corruption					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Management approach				
GRI 205: Anti-corruption 2016					
205-1 Operations assessed for risks related to corruption	→ Business Ethics and Compliance				
205-2 Communication and training about anti-corruption policies and procedures	→ Business Ethics and Compliance				→ KPMG CH
205-3 Confirmed incidents of corruption and actions taken	→ Business Ethics and Compliance				
Anti-competitive behavior					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Management approach				
GRI 206: Anti-competitive Behavior 2016					
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	→ Business Ethics and Compliance				→ KPMG CH
Tax					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Financial Report, 4.3 - Income tax and other taxes				
GRI 207: Tax 2019					
207-1 Approach to tax	→ Financial Report, 4.3 - Income tax and other taxes				
207-2 Tax governance, control, and risk management	→ Financial Report, 10. Taxes				
207-3 Stakeholder engagement and management of concerns related to tax	→ Financial Report, 10. Taxes				
207-4 Country-by-country reporting		GRI 207-4	Information unavailable/incomplete	Data is not available at country level	



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Materials					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Management approach				
GRI 301: Materials 2016					
301-1 Materials used by weight or volume	→ Climate Protection				→ KPMG CH
301-2 Recycled input materials used	→ Climate Protection				
301-3 Reclaimed products, and their packaging materials	→ Climate Protection				
Energy					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Management approach				
GRI 302: Energy 2016					
302-1 Energy consumption within the organization	→ Resource Efficiency and Environmental Protection				→ KPMG CH
302-2 Energy consumption outside of the organization	→ Resource Efficiency and Environmental Protection				→ KPMG CH
302-3 Energy intensity	→ Resource Efficiency and Environmental Protection				→ KPMG CH
302-4 Reduction of energy consumption	→ Resource Efficiency and Environmental Protection				
302-5 Reductions in energy requirements of products and services	→ Resource Efficiency and Environmental Protection				
Water and effluents					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Management approach				
GRI 303: Water and Effluents 2018					
303-1 Interactions with water as a shared resource	→ Resource Efficiency and Environmental Protection				
303-2 Management of water discharge-related impacts	→ Resource Efficiency and Environmental Protection				
303-3 Water withdrawal	→ Resource Efficiency and Environmental Protection	303-3 b. breakdown of the total withdrawal from areas with water stress	Information unavailable/incomplete	Data not available	→ KPMG CH
303-4 Water discharge	→ Resource Efficiency and Environmental Protection	303-4 c. breakdown of the total water discharge to areas with water stress	Information unavailable/incomplete	Data not available	→ KPMG CH
303-5 Water consumption	→ Resource Efficiency and Environmental Protection				



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Biodiversity					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Management approach				
GRI 304: Biodiversity 2016					
304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	→ Resource Efficiency and Environmental Protection				
304-2 Significant impacts of activities, products and services on biodiversity	→ Resource Efficiency and Environmental Protection				
304-3 Habitats protected or restored	→ Resource Efficiency and Environmental Protection				
304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	→ Resource Efficiency and Environmental Protection				
Emissions					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Management approach				
GRI 305: Emissions 2016					
305-1 Direct (Scope 1) GHG emissions	→ Resource Efficiency and Environmental Protection				→ KPMG CH
305-2 Energy indirect (Scope 2) GHG emissions	→ Resource Efficiency and Environmental Protection				→ KPMG CH
305-3 Other indirect (Scope 3) GHG emissions	→ Resource Efficiency and Environmental Protection				→ KPMG CH
305-4 GHG emissions intensity	→ Resource Efficiency and Environmental Protection				→ KPMG CH
305-5 Reduction of GHG emissions	→ Resource Efficiency and Environmental Protection				→ KPMG CH
305-6 Emissions of ozone-depleting substances (ODS)	→ Resource Efficiency and Environmental Protection				→ KPMG CH
305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	→ Resource Efficiency and Environmental Protection				→ KPMG CH
Waste					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Management approach				
GRI 306: Waste 2020					
306-1 Waste generation and significant waste-related impacts	→ Resource Efficiency and Environmental Protection				
306-2 Management of significant waste-related impacts	→ Resource Efficiency and Environmental Protection				
306-3 Waste generated	→ Resource Efficiency and Environmental Protection				→ KPMG CH
306-4 Waste diverted from disposal	→ Resource Efficiency and Environmental Protection				→ KPMG CH
306-5 Waste directed to disposal	→ Resource Efficiency and Environmental Protection				→ KPMG CH



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Supplier environmental assessment					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Management approach				
GRI 308: Supplier Environmental Assessment 2016					
308-1 New suppliers that were screened using environmental criteria	→ Supply Chain Resiliency				
308-2 Negative environmental impacts in the supply chain and actions taken	→ Supply Chain Resiliency				→ KPMG CH
Employment					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Management approach				
GRI 401: Employment 2016					
401-1 New employee hires and employee turnover	→ Employee Engagement and Well-Being				→ KPMG CH
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	→ Employee Engagement and Well-Being				
401-3 Parental leave	→ Employee Engagement and Well-Being				→ KPMG CH
Labor/management relations					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Management approach				
GRI 402: Labor/Management Relations 2016					
402-1 Minimum notice periods regarding operational changes	→ Employee Engagement and Well-Being	b. No mention in the collective bargaining agreements	Information unavailable/incomplete	Data not available	
Occupational health and safety					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Management approach				
GRI 403: Occupational Health and Safety 2018					
403-1 Occupational health and safety management system	→ Occupational Health and Safety				
403-2 Hazard identification, risk assessment, and incident investigation	→ Occupational Health and Safety				
403-3 Occupational health services	→ Occupational Health and Safety				
403-4 Worker participation, consultation, and communication on occupational health and safety	→ Occupational Health and Safety				
403-5 Worker training on occupational health and safety	→ Occupational Health and Safety				
403-6 Promotion of worker health	→ Occupational Health and Safety				



Disclosures	Location	Omission			External Assurance
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403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	→ Occupational Health and Safety				
403-8 Workers covered by an occupational health and safety management system	→ Occupational Health and Safety				→ KPMG CH
403-9 Work-related injuries	→ Occupational Health and Safety				→ KPMG CH
403-10 Work-related ill health	→ Occupational Health and Safety				→ KPMG CH
Training and education					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Management approach				
GRI 404: Training and Education 2016					
404-1 Average hours of training per year per employee	→ Employee Engagement and Well-Being				→ KPMG CH
404-2 Programs for upgrading employee skills and transition assistance programs	→ Employee Engagement and Well-Being				
404-3 Percentage of employees receiving regular performance and career development reviews	→ Employee Engagement and Well-Being				→ KPMG CH
Diversity and equal opportunity					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Management approach				
GRI 405: Diversity and Equal Opportunity 2016					
405-1 Diversity of governance bodies and employees	→ Diversity, Equity, and Inclusion				→ KPMG CH
405-2 Ratio of basic salary and remuneration of women to men	→ Diversity, Equity, and Inclusion				
Non-discrimination					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Management approach				
GRI 406: Non-discrimination 2016					
406-1 Incidents of discrimination and corrective actions taken	→ Diversity, Equity, and Inclusion				→ KPMG CH



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Freedom of association and collective bargaining					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Management approach				
GRI 407: Freedom of Association and Collective Bargaining 2016					
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	→ Human and Labor Rights				
Child labor					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Management approach				
GRI 408: Child Labor 2016					
408-1 Operations and suppliers at significant risk for incidents of child labor	→ Human and Labor Rights				
Forced or compulsory labor					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Management approach				
GRI 409: Forced or Compulsory Labor 2016					
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	→ Human and Labor Rights				
Supplier social assessment					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Management approach				
GRI 414: Supplier Social Assessment 2016					
414-1 New suppliers that were screened using social criteria	→ Supply Chain Resiliency				
414-2 Negative social impacts in the supply chain and actions taken	→ Supply Chain Resiliency				→ KPMG CH
Customer health and safety					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Management approach				
GRI 416: Customer Health and Safety 2016					
416-1 Assessment of the health and safety impacts of product and service categories	→ Product Stewardship				
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	→ Product Stewardship				→ KPMG CH



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Marketing and labeling					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Management approach				
GRI 417: Marketing and Labeling 2016					
417-1 Requirements for product and service information and labeling	→ Product Stewardship				
417-2 Incidents of non-compliance concerning product and service information and labeling	→ Product Stewardship				→ KPMG CH
417-3 Incidents of non-compliance concerning marketing communications	→ Product Stewardship				→ KPMG CH
Customer privacy					
GRI 3: Material Topics 2021					
3-3 Management of material topics	→ Management approach				
GRI 418: Customer Privacy 2016					
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	→ Customer Relationships				→ KPMG CH