

## GRI Report Content (Key Indicators)

The following pages reflect our current status with respect to the core elements and indicators of the Global Reporting Initiative (GRI) content index, referring to our Sustainability Report (SR) 2008, Annual Report (AR) 2008 and website at [www.cognis.com](http://www.cognis.com).

G3 2007		Reference
<b>1.</b>	<b>Strategy and Analysis</b>	
1.1	Statement by the CEO	SR 1, AR 4-5
1.2	Key impacts, risks and opportunities	SR 18-23
<b>2.</b>	<b>Organizational Profile</b>	
2.1	Name of the organization	SR Cover
2.2	Brands, products and services	SR Cover, AR
2.3	Operational structure	AR, www
2.4	Headquarters location	AR, www
2.5	Countries in operation	AR, www
2.6	Ownership structure and legal form	www
2.7	Markets served	SR Cover, AR
2.8	Scale of the organization	SR Cover, AR
2.9	Significant changes regarding size, structure, or ownership	AR 26 et seq.
2.10	Awards received	www
<b>3.</b>	<b>Report Parameters</b>	
3.1	Reporting period	SR Cover
3.2	Date of most recent previous report	www
3.3	Reporting cycle	SR
3.4	Contact point for questions	SR Cover
3.5	Process for defining report content	n/a
3.6	Boundary of the report	SR 38
3.7	Limitations on the scope of the report	n/a
3.8	Joint ventures, subsidiaries and outsourced operations	AR 26 et seq.
3.9	Data measurement, collection and calculation techniques	SR 38
3.10	Effects of re-statement of information provided in earlier reports	n/a
3.11	Significant changes	n/a
3.12	GRI content index	SR 44-45
3.13	External assurance	n/a
<b>4.</b>	<b>Governance, Commitments and Engagement</b>	
4.1	Governance structure of the organization	www
4.2	Role of chairperson/executive officer	n/a
4.3	Independent members at board level	AR 110
4.4	Mechanisms for shareholders and employees to provide recommendations to the board	n/a
4.5	Linkage between executive compensation and organization's performance	AR 104
4.6	Processes for avoidance of conflicts of interest at board level	n/a
4.7	Expertise of board members	www
4.8	Statements of mission, codes of conduct and principle	www
4.9	Procedures for board governance on management of sustainability performance	SR 18-23
4.10	Process for evaluation of the board's sustainability performance	AR 51-53
4.11	Precautionary approach	AR 51-54

G3 2007		Reference
4.12	External charters and other initiatives	www
4.13	Memberships in associations	www
4.14	Stakeholder groups	n/a
4.15	Stakeholder identification and selection	www
4.16	Approaches to stakeholder engagement	n/a
4.17	Topics and concerns raised by stakeholders	n/a
<b>Economic Performance Indicators</b>		
EC1	Direct economic value generated and distributed	AR 26 et seq.
EC2	Financial implications due to climate change	n/a
EC3	Coverage of the organization's defined benefit plan	AR 26 et seq.
EC4	Financial government assistance (e.g. subsidies)	n/a
EC5	Entry level wage compared to local minimum wage (Add)	n/a
EC6	Locally based suppliers	n/a
EC7	Local hiring	n/a
EC8	Infrastructure investment and services for public benefit	SR 20-23, AR
EC9	Indirect economic impacts (Add)	n/a
<b>Ecological Performance Indicators</b>		
<b>Materials</b>		
EN1	Materials used by weight or volume	SR cover, AR 94
EN2	Share of total materials accounted for by recycled materials	n/a
<b>Energy</b>		
EN3	Direct primary energy consumption	SR 38
EN4	Indirect primary energy consumption	SR 38
EN5	Energy conservation (Add)	SR 34-35
EN6	Initiatives for energy efficiency and renewable energy (Add)	SR 34-35
EN7	Initiatives for reducing indirect energy consumption (Add)	SR 34-35
<b>Water</b>		
EN8	Total water withdrawal by source	SR 40
EN9	Sources affected by water withdrawal (Add)	n/a
EN10	Water recycled and reused (Add)	n/a
<b>Biodiversity</b>		
EN11	Land assets in or adjacent to protected areas	n/a
EN12	Impacts on biodiversity	www
EN13	Habitats protected or restored (Add)	n/a
EN14	Strategies for biodiversity (Add)	n/a
EN15	Endangered species (Add)	n/a
<b>Emissions, Wastewater and Solid Waste</b>		
EN16	Greenhouse gas emissions	SR 39
EN17	Other greenhouse gas emissions	n/a
EN18	Initiatives to reduce greenhouse gas emissions (Add)	SR 34-35
EN19	Emissions of ozone-depleting substances	n/a

G3 2007		Reference
EN20	NO <sub>x</sub> , SO <sub>x</sub> and other air emissions	SR 39
EN21	Water discharge	SR 40
EN22	Waste by type and disposal method	SR 39
EN23	Total number and volume of significant spills	n/a
EN24	Hazardous waste (Add)	SR 39
EN25	Impacts of discharges and runoff on biodiversity (Add)	n/a
<b>Products and Services</b>		
EN26	Initiatives to mitigate environmental impacts	SR 36-37, 30
EN27	Packaging materials taken back	n/a
<b>Compliance with Environmental Regulations</b>		
EN28	Sanctions for noncompliance with environmental regulations	n/a
<b>Transport</b>		
EN29	Environmental impacts of transport (Add)	n/a
<b>General</b>		
EN30	Environmental protection expenditures (Add)	n/a
<b>Social Performance Indicators: Labor Practices and Decent Work</b>		
<b>Employment</b>		
LA1	Workforce by employment type, contract type and region	SR 41
LA2	Employee turnover	SR 41
LA3	Benefits to full-time employees (Add)	AR 43 et seq.
<b>Employer-Employee Relationship</b>		
LA4	Employees with collective bargaining agreements	n/a
LA5	Minimum notice period regarding operational changes	n/a
<b>Occupational Health and Safety</b>		
LA6	Workforce represented in joint health and safety committees	n/a
LA7	Occupational injuries, occupational diseases, lost days and absences	SR 42-43
LA8	Training on serious diseases	www
LA9	Trade union agreements on health and safety (Add)	n/a
<b>Training and Career Development</b>		
LA10	Training and career development	SR 42-43
LA11	Programs for lifelong learning (Add)	n/a
LA12	Regular performance and career development reviews (Add)	n/a
<b>Diversity and Equal Opportunity</b>		
LA13	Composition of governance bodies	SR 42
LA14	Gender pay disparity	n/a
<b>Social Performance Indicators: Human Rights</b>		
HR1	Principal investment agreements	www
HR2	Supplier screening on human rights	n/a
HR3	Training on human rights (Add)	n/a

G3 2007		Reference
<b>Equality of Treatment</b>		
HR4	Discrimination	n/a
<b>Freedom of Association and Collective Bargaining Rights</b>		
HR5	Freedom of association and collective bargaining	www
<b>Child Labor</b>		
HR6	Child labor risk	www
<b>Forced Labor</b>		
HR7	Forced labor risk	www
<b>Security Policies</b>		
HR8	Training of security personnel (Add)	n/a
<b>Rights of Indigenous People</b>		
HR9	Violations of rights of indigenous people (Add)	n/a
<b>Social Performance Indicators: Society</b>		
<b>Communities</b>		
SO1	Impacts on communities	SR 30-31
<b>Corruption</b>		
SO2	Corruption risks	n/a
SO3	Anticorruption training	SR 24
SO4	Actions taken in response to incidents	n/a
<b>Politics</b>		
SO5	Lobbying/Political positions	n/a
SO6	Total donations (Add)	n/a
<b>Anti-Competitive Practices</b>		
SO7	Legal actions and outcomes (Add)	n/a
SO8	Sanctions for noncompliance with laws and regulations	n/a
<b>Social Performance Indicators: Product Responsibility</b>		
PR1	Health and safety impacts during product life cycle	SR 4 et seq.
PR2	Noncompliance with health and safety standards (Add)	n/a
<b>Product and Service Identification/Marking</b>		
PR3	Product and service information	SR 25, www
PR4	Noncompliance with product information standards (Add)	n/a
PR5	Customer satisfaction (Add)	n/a
<b>Marketing Communication</b>		
PR6	Marketing communication standards	n/a
PR7	Noncompliance with marketing communication standards (Add)	n/a
<b>Customer Data Protection</b>		
PR8	Complaints regarding customer privacy (Add)	n/a
<b>Statutory Compliance</b>		
PR9	Sanctions for noncompliance with product and service related regulations	n/a