

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) 2009, Annual Report (AR) 2009 and website at www.cognis.com.

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1. Strategy and Analysis			
1.1 Statement from the CEO	2–3	4–5	
1.2 Description of key impacts, risks and opportunities	34–35	58–65	
2. Organisational profile			
2.1 Name of the organisation	cover	cover	
2.2 Primary brands, products and/or services	cover (inside)	cover (inside), 22, 26, 30	http://www.cognis.com/company/Media+Center/Business+Structure/
2.3 Operational structure		122–123, 127	http://www.cognis.com/company/Company/Management/
2.4 Location of organization's headquarter	back cover (inside)	back cover (inside)	http://www.cognis.com/company/Company/Cognis+in+Brief/
2.5 Number of countries where company operates		back cover (inside)	http://www.cognis.com/countries/
2.6 Nature of ownership and legal form		121	http://www.cognis.com/company/Company/Owners/
2.7 Markets served	cover (inside)	22, 26, 30,	http://www.cognis.com/company/Company/Cognis+in+Brief/
2.8 Scale of the reporting organisation	41	cover (inside) 38, 47, 48,	http://www.cognis.com/NR/rdonlyres/9A39C5A9-A5B9-48EF-AFEA-1ACA5C8EDD82/0/07_Cognis_Facts_and_Figures_e.pdf http://www.cognis.com/company/Businesses/
2.9 Significant changes during the reporting period	37, 45	74–75	
2.10 Awards received in the reporting period			http://www.cognis.com/company/Company/Awards/ http://www.cognis.com/company/Sustainability/Awards/
3. Report Parameters			
3.1 Reporting Period	cover, back cover (inside)	cover, back cover (inside)	
3.2 Date of most recent previous report (if any)			http://www.cognis.com/company/Sustainability/Download+Center/
3.3 Reporting cycle	45		
3.4 Contact for questions regarding the report	back cover (inside)	back cover (inside)	http://www.cognis.com/company/Sustainability/
3.5 Process for defining the report content	37, 45		http://www.cognis.com/company/Sustainability/Download+Center/
3.6 Boundary of the report	37		http://www.cognis.com/company/Sustainability/Download+Center/
3.7 Explanation of specific limitations regarding scope or boundary	37, 45	79–80	
3.8 Basis for reporting on joint ventures, subsidiaries etc.		122–123	
3.9 Data Measurement and bases of calculations	37	125	
3.10 Explanation of the effect of any re-statements of information and their reasons	37–45		
3.11 Significant changes from previous reporting periods in the scope, boundary, or measurement	45	41–43	
3.12 Table identifying the location of the Standard Disclosures	44		http://www.cognis.com/company/Sustainability/
3.13 Policy and current practice with regard to seeking external assurance for the report		125	
4. Governance, Commitments, and Engagement			
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4.2 Indication whether the Chair of highest body is also an executive officer		126–127	
4.3 Members of the highest governance body that are independent and/or non-executive members		126	
4.4 Mechanism for shareholders and employees to provide recommendations		126	
4.5 Linkage between compensation for management and the company's performance		120	
4.6 Process for highest governance body to avoid conflicts of interests			
4.7 Process for determining the qualifications and expertise of the management		127	http://www.cognis.com/company/Company/Management/
4.8 Internally developed statements (principles, code of conduct...)	8–11, 20, 21		http://www.cognis.com/company/Sustainability/Key+Topics/24+Principles/ http://www.cognis.com/company/Sustainability/Key+Topics/Code+of+Sustainability/ http://www.cognis.com/company/Sustainability/Key+Topics/Corporate+Compliance/

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4.9	Assessment of the organization's identification and management of economic, social and environmental performance			http://www.cognis.com/company/Sustainability/Key+Topics/
4.10	Process for evaluating the highest governance body's own performance			
4.11	Explanation whether and how the precautionary approach or principle is addressed		58–65	http://www.cognis.com/company/Company/Sustainability/Sustainability+put+into+practice/Sustainability+put+into+practice.htm
4.12	Externally developed economic, environmental and social charters, principles or initiatives	8–11		http://www.cognis.com/company/Sustainability/Key+Topics/24+Principles/http://www.cognis.com/company/Sustainability/Key+Topics/Responsible+Care/http://www.cognis.com/company/Sustainability/Sustainable+Trade/Sustainable+Palm+Oil/Sustainable+Palm+Oil.htm
4.13	Membership in associations and/or national/international advocacy organizations			http://www.cognis.com/company/Sustainability/Key+Topics/24+Principles/http://www.cognis.com/company/Sustainability/Key+Topics/Responsible+Care/http://www.cognis.com/company/Sustainability/Sustainable+Trade/Sustainable+Palm+Oil/Sustainable+Palm+Oil.htm
4.14	List of stakeholder groups engaged	4		http://www.cognis.com/company/Sustainability/Download+Center/
4.15	Basis for identification and selection of stakeholders with whom to engage			http://www.cognis.com/company/Sustainability/Download+Center/
4.16	Approaches to stakeholder engagement	6–7, 14–19		http://www.cognis.com/company/Sustainability/Sustainable+Value+Chain/
4.17	Key topics and concerns that have raised through stakeholder engagement			
Management Approach and Performance Indicators				
Economic Performance Indicators				
EC1	Economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments		38 et.seq.	
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change	35–37		
EC3	Coverage of the organization's defined benefit plan obligations	50, 51, 97–101, 110		
EC4	Significant financial assistance received from government	81		
Market presence				
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation			
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation	57, 58		
EC7	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation			
Indirect Economic Impacts				
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	26–27		http://www.cognis.com/company/Sustainability/Corporate+Citizenship/
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts			
Environmental Performance Indicators				
Materials				
EN1	Materials used by weight or volume	Cover (inside)	57	
EN2	Percentage of materials used that are recycled input materials			
Energy				
EN3	Direct energy consumption by primary energy source	38		
EN4	Indirect energy consumption by primary source	38		
EN5	Energy saved due to conservation and efficiency improvements	38, 30–35		
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives	30–35		

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EN7	Initiatives to reduce indirect energy consumption and reductions achieved	30–35		
	Water			
EN8	Total water withdrawal by source	40		
EN9	Water sources significantly affected by withdrawal of water	not applicable		
EN10	Percentage and total volume of water recycled and reused	not applicable		
	Biodiversity			
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas			
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas			http://www.cognis.com/company/Sustainability/Environmental+Protection/Biodiversity/ http://www.cognis.com/company/Sustainability/Sustainable+Trade/
EN13	Habitats protected or restored	not applicable		
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity			http://www.cognis.com/company/Sustainability/Environmental+Protection/Biodiversity/ http://www.cognis.com/company/Sustainability/Sustainable+Trade/
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk			
	Emissions, Effluents, and Waste			
EN16	Total direct and indirect greenhouse gas emissions by weight	38–39		
EN17	Other relevant indirect greenhouse gas emissions by weight			
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved	30–35		
EN19	Emissions of ozone-depleting substances by weight			
EN20	NO _x , SO _x , and other significant air emissions by type and weight	39		
EN21	Total water discharge by quality and destination	40		
EN22	Total weight of waste by type and disposal method	39		
EN23	Total number and volume of significant spills			
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally	39		
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff	not applicable		
	Products and Services			
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation	8–17, 34, 31–33		
EN27	Percentage of products sold and their packaging materials that are reclaimed by category			
	Compliance			
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations			
	Transport			
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce			
	Overall			
EN30	Total environmental protection expenditures and investments by type			
Social Performance: Labor Practices & Decent Work				
	Employment			
LA1	Total workforce by employment type, employment contract, and region	41		
LA2	Total number and rate of employee turnover by age group, gender, and region	41		

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LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations			
	Labor/Management Relations			
LA4	Percentage of employees covered by collective bargaining agreements			
LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements			
	Occupational Health and Safety			
LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs			
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region	42-43		
LA8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases	34-35		http://www.cognis.com/company/Sustainability/Employees/Link zum Actionplan
LA9	Health and safety topics covered in formal agreements with trade unions			
	Training and Education			
LA10	Average hours of training per year per employee by employee category	42		
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings			
LA12	Percentage of employees receiving regular performance and career development reviews			
	Diversity and Equal Opportunity			
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity	42		
LA14	Ratio of basic salary of men to women by employee category			
Social Performance: Human Rights				
	Investment and Procurement Practices			
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening			
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken			6-7, 14-17
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained			
	Non-Discrimination			
HR4	Total number of incidents of discrimination and actions taken			http://www.cognis.com/company/Company/Sustainability/People+and+Employees+and+Society/Employees/
	Freedom of Association and Collective Bargaining			
HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights			http://www.cognis.com/company/Company/Sustainability/People+and+Employees+and+Society/Employees/
	Child Labor			
HR6	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor			http://www.cognis.com/company/Company/Sustainability/People+and+Employees+and+Society/Employees/
	Forced and Compulsory Labor			
HR7	Operations identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of forced or compulsory labor			http://www.cognis.com/company/Company/Sustainability/People+and+Employees+and+Society/Employees/
	Security Practices			
HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations			

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Indigenous Rights				
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken			http://www.cognis.com/company/Sustainability/Sustainable+Trade/
Social Performance: Society				
Community				
SO1	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting	30–31	41–44, 56	http://www.cognis.com/company/Sustainability/Corporate+Citizenship/
Corruption				
SO2	Percentage and total number of business units analyzed for risks related to corruption			http://www.cognis.com/company/Sustainability/Key+Topics/Corporate+Compliance/
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures			
SO4	Actions taken in response to incidents of corruption			
Public Policy				
SO5	Public policy positions and participation in public policy development and lobbying			
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country			
Anti-Competitive Behavior				
SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes			
Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes				
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations			
Social Performance: Product Responsibility				
Customer Health and Safety				
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures	8–11		http://www.cognis.com/company/Sustainability/Key+Topics/24+Principles/
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes			
Products and Service Labeling				
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements			Cognis Products and Markets - Products & Markets - Cognis
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes			
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction			
Marketing Communications				
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship			
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes			
Customer Privacy				
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data			http://www.cognis.com/company/privacy.htm
Compliance				
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services			