CSRD reporting: AkzoNobel

Data point:		Status:
SBM-1_15	Chemical production	Inference
SBM-1_16	Revenue of chemical production	Inference
SBM-3	Materiality	Unconsolidated
E2-4_02	Air emissions	Absent
E2-4_03	Water pollutants	Absent
E2-4_04	Soil pollutants	Absent
E2-4_05	Microplastics - text	Absent
E2-4_06	Microplastics - generation figure	Absent
E2-4_07	Microplastics - volume used	Absent
E2-5_01	SoCs - total generated/procured	Absent
E2-5_02	SoCs - total leaving the facility	Absent
E2-5_03	SoCs - emissions	Absent
E2-5_04	SoCs - products	Absent
E2-5_05	SoCs - parts of products	Absent
E2-5_06	SoCs - services	Absent
E2-5_07	SVHCs - total generated/procured	Missing path / subset
E2-5_08	SVHCs - total leaving the facility	Missing path / subset
E2-5_09	SVHCs - leaving the facility	Missing path / subset
E2-5_10	SVHCs - emissions	Absent
E2-5_11	SVHCs - products	Poor resolution
E2-5_12	SVHCs - parts of products	Grouped
E2-5_13	SVHCs - services	Absent
E2-6_01	Financial effects	Absent
E2-6_02	Revenue of SoC containing products	Absent
E2-6_03	Revenue of SVHC containing products	Absent
E2-6_04	OPEX for major pollution incidents	Absent
E2-6_05	CAPEX for major pollution incidents	Absent
E2-6_06	Financial Reserve for environmental provisions	Complete
E5-4_02	Total weight of resource inflows	Unconsolidated
E5-4_03	Percentage of sustainably sourced	Absent
E5-4_04	Total weight of secondary resource inflows	Absent
E5-4_05	% of resource inflows from secondary materials	Fraction or concentration
E5-5_04	Recyclability of products	Absent
E5-5_05	Recyclability of packaging	Absent
E5-5_08	Hazardous waste percentage	Best practice
E5-5_09	Hazardous waste handling	Best practice
E5-5_15	Hazardous waste volume	Unconsolidated

G1-5_01	Political financial contribution	Vague
G1-5_02	Details on in-kind polititcal contributions	Vague
G1-5_03	Financial contribution business conduct	Absent
G1-5_04	Lobby organisations	Absent

Summary:	Needs to clearly identify nonmaterial or zero datapoints, preferrably in the relevant sections where the reader looks for them and not just in a group statement. Some text associated with tables could have been incorporated in them (e.g. product SVHC, waste total & trends). Good waste breakdown. Lobbying statement could have used more precise language, compare Arkema.
Best practice content:	Best practice on hazardous waste reporting.

Legend:

Best practice	Commendable / best practice
Complete	All data in expected format
Inference	Not explicitly stated or not listed under expected label but can be inferred from content. Partial if inference is not obviously correct/there is some guesswork or assumptions involved
Unconsolidated	Not available as a sum total or overview table but can be summed by the reader
Text	Data is in words only. Usually for zero stated as 'no', 'none', 'does not' or 'negligible'
Missing path/subset	Part of required information is missing, e.g. one or more of the paths for outgoing SOCs is absent or only one business area is covered
Poor resolution	Data is grouped so that information is lost (e.g. SOCs reported in groups of several hazard classes each)
Data incomplete	E.g. data from some plants is missing or data is for a shorter time period
Fraction or concentration	Data is given in a unit other than a total value and required secondary data to calculate a total is missing (e.g. percent without associated total or concentration w/o total emissions). Listed as no if the discrepancy is very large (e.g. as fraction of a different metric to the expected one)
Vague	Unusual labels or terminology which mean that the data is difficult to interpret
Misleading labels	Like vague but more severe, for where the obvious interpretation appears to be incorrect
Grouped	Included in other datapoint. Judged Partial if the other datapoint has good data and No if not.
Estimated	Estimations of unclear quality used
Blank	There is space for data but no data is actually present (e.g. all struck out)
External	Refers to external databases or documents
Absent	Data is completely missing
Star modifier	Please read the fulfilment details (borderline cases)