

CSRD reporting: Merck

| 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 | Estimated |
| 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 | Poor resolution |
| E2-5_02 | SoCs - total leaving the facility | Missing path / subset |
| E2-5_03 | SoCs - emissions | Absent |
| E2-5_04 | SoCs - products | Complete |
| E2-5_05 | SoCs - parts of products | Complete |
| E2-5_06 | SoCs - services | Blank |
| E2-5_07 | SVHCs - total generated/procured | Poor resolution |
| 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 | Complete |
| E2-5_12 | SVHCs - parts of products | Complete |
| E2-5_13 | SVHCs - services | Blank |
| 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 | Complete |
| E2-6_05 | CAPEX for major pollution incidents | Complete |
| E2-6_06 | Financial Reserve for environmental provisions | Complete |
| E5-4_02 | Total weight of resource inflows | Complete |
| E5-4_03 | Percentage of sustainably sourced | Missing path / subset |
| E5-4_04 | Total weight of secondary resource inflows | Complete |
| E5-4_05 | % of resource inflows from secondary materials | Complete |
| E5-5_04 | Recyclability of products | Poor resolution |
| E5-5_05 | Recyclability of packaging | Estimated |
| E5-5_08 | Hazardous waste percentage | Complete |
| E5-5_09 | Hazardous waste handling | Complete |
| E5-5_15 | Hazardous waste volume | Complete |

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

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| Summary: | Good data. Table organisation could be better (waste table). 'Scope of reporting' column in the ESRS table (p125) is useful but the table could have been more clear about materiality and reason why some sections lack data. Essentially fuse this ESRS table with Evonik's |
| Best practice content: | Good practice: For SoC/SVHC table organisation - nearly all paths and classes are present even if not filled in, standard hazard classes are used and sums are provided. Supplement with a division into generation and procurement and add emissions. |

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) |