

ESG+C	ESRS Topic	Material Topic	IRO Topic Area	Financial Materiality		Impact Materiality	
				Risk	Opportunity	Positive Impact	Negative Impact
Environmental	Biodiversity and ecosystems	Direct impact drivers of biodiversity loss	Sustainable sourcing of raw materials			■	
			Irresponsible sourcing practices	■			
	Climate change	Climate change mitigation	Transition to low-carbon economy			■	
			SBTi risk	■			
		Energy	Transition to low-carbon economy			■	
			Environmental impacts of fossil fuel dependence				■
	Climate change adaptation	Failure to transition to low-carbon economy	■				
		Pollution	Pollution of soil and water	Hazardous substances			
	Substances of very high concern		Regulatory risks for chemicals	■			
	Resource use and circular economy	Resource inflows, including resource use	Sustainable packaging and circular economy solutions			■	
			Sustainable sourcing of raw materials			■	
			Market growth through sustainable products			■	
		Resource outflows related to products and services	Product sustainability			■	
			Sustainable packaging and circular economy	■			
	Waste	Hazardous waste management	■				
Water and marine resources	Water consumption	Solenis' innovative solutions impact			■		
		Water withdrawals and water use	Unsustainable water use				■
Social	Affected communities	Communities' economic, social and cultural rights	Community engagement			■	
						■	
	Own workforce	Equal treatment and opportunities for all	Workforce DE&I			■	
			Workforce empowerment & ethical business practices			■	
	Working conditions	Workplace safety and employee welfare	■				
	Workers in the value chain	Equal treatment and opportunities for all	Supplier diversity			■	
Challenges in sustainable supply chain practices						■	
Working conditions	Risks from outside events	■					
Governance	Business conduct	Corporate culture	ESG governance and transparency		■		
			Governance and risk management failures	■			
			Compliance and regulatory risks	■			
			Cybersecurity and data privacy risks	■			
		Corruption and bribery	Ethical governance and compliance failures	■			
Management of relationships with suppliers including payment practices	Impact from outside events					■	
Customer	Consumers and end-users	Information-related impacts for consumers and/or end-users	Market risks	■			◆
		Corporate culture	Digital transformation and innovation for sustainability			■	
			Risk of innovation and technology underinvestment	■			