BASF SE

# 2025 CDP Corporate Questionnaire 2025

## Word version



09/17/2025, 08:05 am

# Contents

# C1. Introduction

## (1.1) In which language are you submitting your response?

*Select from:*
☑ English

## (1.2) Select the currency used for all financial information disclosed throughout your response.

*Select from:*
☑ EUR

## (1.3) Provide an overview and introduction to your organization.

### (1.3.2) Organization type

*Select from:*
☑ Publicly traded organization

### (1.3.3) Description of organization

*BASF's activities comprise six segments: Chemicals, Materials, Industrial Solutions, Surface Technologies, Nutrition & Care and Agricultural Solutions. In 2024, BASF posted sales of 65.3 billion and income from operations before special items of approx. 1.9 billion. Further information on BASF is available at www.basf.com. Our corporate purpose, "We create chemistry for a sustainable future", leads to ambitious goals along our value chain. We aim to achieve profitable growth and take on social and environmental responsibility. Our products, solutions and technologies contribute to achieving the United Nations' Sustainable Development Goals (SDGs), for example, on sustainable consumption and production, or climate action. We are committed to contributing to the Paris climate agreement and support the recommendations of the Task Force on Climate-related Financial Disclosure (TCFD). We have defined sustainability focus areas in our corporate strategy to meet the growing challenges along the value chain: We source responsibly; We produce safely for people and environment; We produce efficiently; We value people and treat them with respect; We drive sustainable products and solutions. Our leading position as an integrated global chemical company enables us to make important contributions in the areas of resources, environment, climate, food / nutrition, and quality of life. Dealing with climate change is one of the major challenges for a sustainable future. Thus we are committed to energy efficiency and global climate protection along the value chain. This means that we aim to reduce greenhouse gas emissions from 21.9 million metric tons to 16.4 million metric tons by 2030 – despite our growth plans and the construction of a new Verbund site in southern China. This corresponds to a decrease of around 60% compared with 1990. Our long-term target is to achieve net-zero greenhouse gas emissions by 2050. To achieve our ambitious climate protection goals, we have adopted comprehensive carbon management. This has four levers to reduce greenhouse gas emissions:*

*Renewable energies for both electricity and steam production (renewable energy and low-emission steam generation levers), new carbon-free and low-carbon production processes (climate-smart technologies lever),) and energy and resource efficiency in our production (operational excellence lever). We also help our customers to avoid GHG emissions. A significant steering tool for the product portfolio, based on the sustainability performance of our products, is TripleS (Sustainable Solution Steering). In 2023, we updated the method to further steer our product portfolio to transformation topics such as climate change and energy, resource efficiency and circularity. With the method update we have integrated the TripleS evaluation even more deeply into the assessment of our R&D development processes, also considering the requirements formulated within the Safe and Sustainable by Design framework by the E.U. Commission. As a result, we categorize our product portfolio into five segments, taking sustainability-related aspects into account: Pioneer, Contributor, Standard, Monitored and Challenged. By 2030, we want to achieve more than 50% of BASF sales relevant for TripleS from Sustainable Future Solutions (products that make a positive contribution to sustainability – sum of Pioneers and Contributors sales). The review of the whole relevant BASF portfolio with regard to their applications and regional aspects was completed in the end of 2024. We drive forward cross-divisional projects on topics, such as avoiding CO2 in chemical processes and products, energy efficiency and recycling technologies. We use an in-house digital solution to calculate the carbon footprint of our products (PCF). These PCFs include all product-related greenhouse gas emissions generated until a BASF product leaves the factory gates ("cradle-to-gate"). The methodology follows general standards for life cycle analysis such as ISO 14044 and ISO 14067, as well as the Greenhouse Gas Protocol Product Standard and Together for Sustainability Standard and has been certified by TÜV Rheinland. We have determined the carbon footprints of more than 40,000 sales products. Forward-Looking Statements: This document may contain forward-looking statements. These statements are based on current estimates and projections and currently available information. We do not assume any obligation to update the forward-looking statements contained in this report.*
*[Fixed row]*

## (1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

### (1.4.1) End date of reporting year

*12/30/2024*

### (1.4.2) Alignment of this reporting period with your financial reporting period

*Select from:*
☑ Yes

### (1.4.3) Indicate if you are providing emissions data for past reporting years

*Select from:*
☑ Yes

### (1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

*Select from:*
☑ Not providing past emissions data for Scope 1

### (1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

*Select from:*
☑ Not providing past emissions data for Scope 2

### (1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

*Select from:*
☑ 2 years
*[Fixed row]*

## (1.4.1) What is your organization's annual revenue for the reporting period?

*65260000000*

## (1.5) Provide details on your reporting boundary.

| | Is your reporting boundary for your CDP disclosure the same as that used in your financial statements? |
|---|---|
| | *Select from:*<br>☑ Yes |

*[Fixed row]*

## (1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

## ISIN code - bond

## (1.6.1) Does your organization use this unique identifier?

*Select from:*

☑ Yes

## (1.6.2) Provide your unique identifier

*DE000BASF111*

### ISIN code - equity

## (1.6.1) Does your organization use this unique identifier?

*Select from:*

☑ Yes

## (1.6.2) Provide your unique identifier

*DE000BASF111*

### CUSIP number

## (1.6.1) Does your organization use this unique identifier?

*Select from:*

☑ Yes

## (1.6.2) Provide your unique identifier

*055262505*

### Ticker symbol

## (1.6.1) Does your organization use this unique identifier?

*Select from:*
☑ Yes

## (1.6.2) Provide your unique identifier

*BAS, BASF GY, BASFn.DE, BASFn.DE*

### SEDOL code

## (1.6.1) Does your organization use this unique identifier?

*Select from:*
☑ No

### LEI number

## (1.6.1) Does your organization use this unique identifier?

*Select from:*
☑ No

### D-U-N-S number

## (1.6.1) Does your organization use this unique identifier?

*Select from:*
☑ No

### Other unique identifier

## (1.6.1) Does your organization use this unique identifier?

*Select from:*
☑ No
*[Add row]*

## (1.7) Select the countries/areas in which you operate.

*Select all that apply*

☑ Chile
☑ China
☑ India
☑ Italy
☑ Japan
☑ Norway
☑ Poland
☑ Turkey
☑ Austria
☑ Bahrain
☑ Malaysia
☑ Slovakia
☑ Thailand
☑ Argentina
☑ Australia
☑ Switzerland
☑ South Africa
☑ Taiwan, China
☑ Republic of Korea
☑ United States of America
☑ Spain
☑ Brazil
☑ Canada
☑ France
☑ Mexico
☑ Belgium
☑ Denmark
☑ Finland
☑ Germany
☑ Ireland
☑ Indonesia
☑ Singapore
☑ Netherlands
☑ New Zealand
☑ Puerto Rico
☑ United Kingdom of Great Britain and Northern Ireland

## (1.8) Are you able to provide geolocation data for your facilities?

| | Are you able to provide geolocation data for your facilities? | Comment |
|---|---|---|
| | *Select from:*<br>☑ Yes, for some facilities | *Added for the largest sites.* |

*[Fixed row]*

## (1.8.1) Please provide all available geolocation data for your facilities.

### Row 1

### (1.8.1.1) Identifier

*0*

### (1.8.1.2) Latitude

*0*

### (1.8.1.3) Longitude

*0*

### (1.8.1.4) Comment

*Could not delete this row.*

### Row 2

### (1.8.1.1) Identifier

*Antwerp*

### (1.8.1.2) Latitude

*51.361572*

### (1.8.1.3) Longitude

*4.257221*

### (1.8.1.4) Comment

*-*

**Row 3**

### (1.8.1.1) Identifier

*Geismar*

### (1.8.1.2) Latitude

*30.210172*

### (1.8.1.3) Longitude

*-90.980732*

### (1.8.1.4) Comment

*-*

**Row 4**

### (1.8.1.1) Identifier

*Ludwigshafen*

### (1.8.1.2) Latitude

*49.495532*

### (1.8.1.3) Longitude

*8.432396*

### (1.8.1.4) Comment

*-*

## Row 5

### (1.8.1.1) Identifier

*Nanjing*

### (1.8.1.2) Latitude

*32.249405*

### (1.8.1.3) Longitude

*118.818825*

### (1.8.1.4) Comment

*-*

## Row 6

### (1.8.1.1) Identifier

*Freeport*

## (1.8.1.2) Latitude

*29.00441*

## (1.8.1.3) Longitude

*-95.3933*

## (1.8.1.4) Comment

-

### Row 7

## (1.8.1.1) Identifier

*Kuantan*

## (1.8.1.2) Latitude

*3.980324*

## (1.8.1.3) Longitude

*103.363309*

## (1.8.1.4) Comment

-
*[Add row]*

### (1.14) In which part of the chemicals value chain does your organization operate?

Bulk inorganic chemicals

☑ Oxygen

☑ Nitric acid

☑ Ammonia
☑ Hydrogen
☑ Soda ash
☑ Fertilizers
☑ Carbon black
☑ Titanium dioxide
☑ Other industrial gases
☑ Chlorine and Sodium hydroxide

Bulk organic chemicals

☑ Ethanol
☑ Methanol
☑ Polymers
☑ Aromatics
☑ Adipic acid
☑ Lower olefins (cracking)
☑ Ethylene oxide & Ethylene glycol

Other chemicals

☑ Specialty inorganic chemicals
☑ Specialty organic chemicals
☑ Other, please specify :45000 sales products

### (1.22) Provide details on the commodities that you produce and/or source.

### Palm oil

### (1.22.1) Produced and/or sourced

*Select from:*

☑ Sourced

### (1.22.2) Commodity value chain stage

*Select all that apply*

☑ Manufacturing

### (1.22.4) Indicate if you are providing the total commodity volume that is produced and/or sourced

*Select from:*

☑ Yes, we are providing the total volume

## (1.22.5) Total commodity volume (metric tons)

*390591*

## (1.22.8) Did you convert the total commodity volume from another unit to metric tons?

*Select from:*

☑ No

## (1.22.11) Form of commodity

*Select all that apply*

☑ Crude palm kernel oil (CPKO)

☑ Crude palm oil (CPO)

☑ Palm kernel oil derivatives

☑ Palm oil derivatives

☑ Refined palm oil

## (1.22.12) % of procurement spend

*Select from:*

☑ 1-5%

## (1.22.13) % of revenue dependent on commodity

*Select from:*

☑ 1-10%

## (1.22.14) In the questionnaire setup did you indicate that you are disclosing on this commodity?

*Select from:*

☑ Yes, disclosing

## (1.22.15) Is this commodity considered significant to your business in terms of revenue?

*Select from:*

☑ Yes

## (1.22.19) Please explain

*We consider the percentage of revenue stated above as significant.*
*[Fixed row]*

# (1.24) Has your organization mapped its value chain?

## (1.24.1) Value chain mapped

*Select from:*

☑ Yes, we have mapped or are currently in the process of mapping our value chain

## (1.24.2) Value chain stages covered in mapping

*Select all that apply*

☑ Upstream value chain

## (1.24.3) Highest supplier tier mapped

*Select from:*

☑ Tier 4+ suppliers

## (1.24.4) Highest supplier tier known but not mapped

*Select from:*

☑ Tier 4+ suppliers

## (1.24.6) Smallholder inclusion in mapping

*Select from:*

☑ Smallholders relevant but not included

## (1.24.7) Description of mapping process and coverage

*COVERAGE Our supply chain is becoming more effective and efficient thanks to digital technologies. We achieve this by creating an integrated supply chain with our customers, suppliers and partners and exchanging data with them, thereby increasing the transparency of the entire supply chain. BASF conducts group-wide supply chain mapping and risk assessments of tier 1 suppliers. We take a closer look at suppliers in critical supply chains, for example, for mineral raw materials and renewable resources as well as a number of pigments. TYPE OF INFORMATION Upstream stages of the value chain are assessed in respect of serious sustainability risks, with suitable remedial measures instigated where necessary (see pages 297 and 301). In shared initiatives with suppliers and other partners, we also develop and test approaches to making the supply of raw materials more sustainable. TOOLS AND METHODS Due to the large number of suppliers, they are evaluated based on risk. Both country and industry-specific risks as well as our ability to exert an influence are taken into account. Observations from our employees in procurement, concerns reported through the compliance hotline and information from internal and external databases, such as Together for Sustainability (TfS) assessments, are used as well. Suppliers can also be subject to assessment because they show improvement potential in a former evaluation. Moreover, BASF conducts twice a year their data collection for their traceability. This results in a mill list with 96% coverage of BASF palm exposure. In addition, BASF utilizes Palmoil.io (a satellite monitoring software which has plantation boundaries incorporated) which also follows a traceability to plantation approach for each mill which BASF adopts for the time being. Therefore, BASF has mapped by far the majority of connected palm oil mills and the plantations according to the eTTP approach of Palmoil.*

*[Fixed row]*

### (1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

| | Plastics mapping | Value chain stages covered in mapping |
|---|---|---|
| | *Select from:*<br>☑ Yes, we have mapped or are currently in the process of mapping plastics in our value chain | *Select all that apply*<br>☑ Downstream value chain |

*[Fixed row]*

## (1.24.2) Which commodities has your organization mapped in your upstream value chain (i.e., supply chain)?

### Palm oil

### (1.24.2.1) Value chain mapped for this sourced commodity

*Select from:*

☑ Yes

### (1.24.2.2) Highest supplier tier mapped for this sourced commodity

*Select from:*

☑ Tier 4+ suppliers

### (1.24.2.3) % of tier 1 suppliers mapped

*Select from:*

☑ 100%

### (1.24.2.4) % of tier 2 suppliers mapped

*Select from:*

☑ 51-75%

### (1.24.2.5) % of tier 3 suppliers mapped

*Select from:*

☑ 1-25%

### (1.24.2.6) % of tier 4+ suppliers mapped

*Select from:*

☑ 76-99%

## (1.24.2.7) Highest supplier tier known but not mapped for this sourced commodity

*Select from:*

☑ Tier 4+ suppliers

*[Fixed row]*

## C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

### (2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

#### Short-term

**(2.1.1) From (years)**

*0*

**(2.1.3) To (years)**

*3*

**(2.1.4) How this time horizon is linked to strategic and/or financial planning**

*Timeframe is aligned with wider enterprise risk management process.*

#### Medium-term

**(2.1.1) From (years)**

*4*

**(2.1.3) To (years)**

*9*

**(2.1.4) How this time horizon is linked to strategic and/or financial planning**

*Timeframe is aligned with wider enterprise risk management process.*

### Long-term

## (2.1.1) From (years)

*10*

## (2.1.2) Is your long-term time horizon open ended?

*Select from:*

☑ Yes

## (2.1.4) How this time horizon is linked to strategic and/or financial planning

*Timeframe is aligned with wider enterprise risk management process.*
*[Fixed row]*

## (2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

| | Process in place | Dependencies and/or impacts evaluated in this process |
|---|---|---|
| | *Select from:*<br>☑ Yes | *Select from:*<br>☑ Both dependencies and impacts |

*[Fixed row]*

## (2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

| | Process in place | Risks and/or opportunities evaluated in this process | Is this process informed by the dependencies and/or impacts process? |
|---|---|---|---|
| | *Select from:*<br>☑ Yes | *Select from:*<br>☑ Both risks and opportunities | *Select from:*<br>☑ Yes |

*[Fixed row]*

## (2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

### Row 1

### (2.2.2.1) Environmental issue

*Select all that apply*

☑ Climate change

☑ Forests

☑ Water

☑ Plastics

☑ Biodiversity

### (2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

*Select all that apply*

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

## (2.2.2.3) Value chain stages covered

*Select all that apply*

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

☑ End of life management

## (2.2.2.4) Coverage

*Select from:*

☑ Full

## (2.2.2.5) Supplier tiers covered

*Select all that apply*

☑ Tier 1 suppliers

## (2.2.2.7) Type of assessment

*Select from:*

☑ Qualitative and quantitative

## (2.2.2.8) Frequency of assessment

*Select from:*

☑ More than once a year

## (2.2.2.9) Time horizons covered

*Select all that apply*

☑ Short-term

☑ Medium-term

☑ Long-term

## (2.2.2.10) Integration of risk management process

*Select from:*

☑ Integrated into multi-disciplinary organization-wide risk management process

## (2.2.2.11) Location-specificity used

*Select all that apply*

☑ Site-specific

☑ Local

☑ Sub-national

☑ National

## (2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ EcoVadis

☑ IBAT for Business

☑ TNFD – Taskforce on Nature-related Financial Disclosures

☑ WRI Aqueduct

☑ Other commercially/publicly available tools, please specify :Jupiter, Verisk Maplecroft

Enterprise Risk Management

☑ COSO Enterprise Risk Management Framework

☑ Internal company methods

☑ Other enterprise risk management, please specify :Governance, Risk Management, Compliance (GRC) Policy

International methodologies and standards

☑ IPCC Climate Change Projections

☑ Life Cycle Assessment

Databases

☑ Other databases, please specify :Ecoinvent, Sphera

Other

☑ Desk-based research

☑ External consultants

☑ Materiality assessment

☑ Scenario analysis

## (2.2.2.13) Risk types and criteria considered

Acute physical

☑ Drought

☑ Tornado

☑ Wildfires

☑ Heat waves

☑ Cold wave/frost

☑ Cyclones, hurricanes, typhoons

☑ Heavy precipitation (rain, hail, snow/ice)

☑ Flood (coastal, fluvial, pluvial, ground water)

☑ Storm (including blizzards, dust, and sandstorms)

Chronic physical

☑ Heat stress

☑ Soil erosion

☑ Water stress

☑ Sea level rise

☑ Coastal erosion

☑ Changing wind patterns

☑ Declining water quality

☑ Temperature variability

☑ Water quality at a basin/catchment level

☑ Precipitation or hydrological variability

☑ Saline intrusion

☑ Soil degradation

☑ Change in land-use

☑ Permafrost thawing

☑ Groundwater depletion

☑ Water availability at a basin/catchment level

☑ Changing temperature (air, freshwater, marine water)

Policy

☑ Carbon pricing mechanisms

☑ Changes to national legislation

☑ Lack of mature certification and sustainability standards

☑ Increased difficulty in obtaining water withdrawals permit

☑ Increased difficulty in obtaining operations permits
☑ Lack of globally accepted and harmonized definitions
☑ Changes to international law and bilateral agreements
☑ Introduction of regulatory standards for previously unregulated contaminants
☑ Other policy, please specify **:Current regulation**

Market

☑ Availability and/or increased cost of certified sustainable material
☑ Availability and/or increased cost of raw materials
☑ Availability and/or increased cost of recycled or renewable content
☑ Changing customer behavior

Reputation

☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback

Technology

☑ Transition to bio-based chemicals
☑ Transition to recyclable plastic products
☑ Transition to increasing recycled content
☑ Transition to increasing renewable content
☑ Transition to lower emissions technology and products
☑ Other technology, please specify **:power-to-x concept**

Liability

☑ Exposure to litigation

## (2.2.2.14) Partners and stakeholders considered

*Select all that apply*

☑ Customers
☑ Employees
☑ Investors
☑ Suppliers
☑ Regulators
☑ Local communities
☑ Water utilities at a local level

## (2.2.2.15) Has this process changed since the previous reporting year?

*Select from:*

☑ Yes

## (2.2.2.16) Further details of process

*DIRECT OPERATIONS Environmental risks including climate-related risks and opportunities are integrated into the company-wide risk identification, assessment, and management process that is based on the international risk management standard COSO II Enterprise Risk Management – Integrated Framework (2004). Climate-related risk reporting is systematically integrated into the aggregated opportunity/risk exposure of the BASF Group and is delivered twice a year by Corporate Controlling and Finance to BASF Group's management. BASF assesses ESG risks and opportunities based on the EU Sustainability Reporting Directive (CSRD) by using a double materiality assessment. It records influences on a company's financial value and assesses the potential impacts of business activities on climate change and the environment. For example, environmental impacts and future physical risks from climate change on our production sites and logistics chains are determined. The assessment is performed on the basis of climate data from the current Intergovernmental Panel on Climate Change (IPCC) scenarios, which were compiled together with an external partner. A risk analysis based on the ESRS E1 risk matrix is carried out for all relevant production sites. Possible production losses due to changes in the environment due to climate change are analyzed and countermeasures to reduce the risk are evaluated. SUPPLY CHAIN Suppliers can be subject to assessment due to our risk analysis procedure or because they show improvement potential in a former evaluation. Observations from our employees in procurement, concerns reported through the compliance hotline and information from internal and external databases, such as Together for Sustainability (TfS) assessments: Suppliers are evaluated by independent experts either in on-site audits or online assessments. The latter are conducted by EcoVadis.*

*[Add row]*

### (2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

## (2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

*Select from:*

☑ Yes

## (2.2.7.2) Description of how interconnections are assessed

*As a manufacturing company, the main impacts of our business relate to climate change (mainly due to our energy requirements), other environmental matters (emissions to air, water and biodiversity) and our company's workforce. INTERCONNECTIONS In order to better categorize and understand the impact of BASF on nature at our production facilities, in their immediate surroundings and throughout the value chain, we use the five drivers of biodiversity loss as defined by the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES): Land-use change, pollution, climate change, overexploitation of resources, and invasive species. We also followed this logic in our double materiality assessment. INCORPORATION IN RISK PROCESS BASF assesses ESG risks and opportunities based on the EU Sustainability Reporting Directive (CSRD) by using a double materiality assessment. It records influences on a company's*

*financial value and assesses the potential impacts of business activities on climate change and the environment. For example, environmental impacts and future physical risks from climate change on our production sites and logistics chains are determined. To identify sustainability-related opportunities and risks, we drew on findings from BASF's Group-wide opportunity and risk management, among other sources. Material sustainability matters have been systematically integrated into this process for many years. The findings from the materiality assessment will serve as the basis for documenting opportunities and risks going forward, thus validating them at the same time. New risks and opportunities will be incorporated into the materiality assessment via their inclusion in the opportunity and risk management process.*
*[Fixed row]*

## (2.3) Have you identified priority locations across your value chain?

### (2.3.1) Identification of priority locations

*Select from:*
☑ Yes, we have identified priority locations

### (2.3.2) Value chain stages where priority locations have been identified

*Select all that apply*
☑ Direct operations

### (2.3.3) Types of priority locations identified

Locations with substantive dependencies, impacts, risks, and/or opportunities
☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

### (2.3.4) Description of process to identify priority locations

*TOOLS AND THRESHOLDS We define water stress areas as regions in which more than 40% of available water is used by industry, households and agriculture. Our definition is based on the Water Risk Atlas (Aqueduct 4.0) published by the World Resources Institute. Our aim is to introduce sustainable water management at our Verbund sites and at all production sites in water stress areas by 2030, covering around 90% of BASF's total water abstraction. Our water target also continues to take into account the sites that we identified as water stress sites in accordance with Pfister et al. (2009) prior to 2019, as well as water stress sites according to Aqueduct 3.0.*

### (2.3.5) Will you be disclosing a list/spatial map of priority locations?

*Select from:*
☑ No, we have a list/geospatial map of priority locations, but we will not be disclosing it
*[Fixed row]*

## (2.4) How does your organization define substantive effects on your organization?

### Risks

### (2.4.1) Type of definition

*Select all that apply*
☑ Qualitative
☑ Quantitative

### (2.4.2) Indicator used to define substantive effect

*Select from:*
☑ Other, please specify :EBIT

### (2.4.3) Change to indicator

*Select from:*
☑ Absolute decrease

### (2.4.5) Absolute increase/ decrease figure

*10000000*

### (2.4.6) Metrics considered in definition

*Select all that apply*
☑ Frequency of effect occurring
☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

## (2.4.7) Application of definition

*DEFINITION OF SUBSTANTIVE IMPACT We understand risk to be any event that can negatively impact the achievement of our operational or strategic goals. A specific risk is considered as having a substantive impact if the resulting deviation from planned earnings exceeds 10 million. We have further defined the magnitude of impact to be linked to the following net financial implications for BASF's EBIT: high = more than 100 million; medium = 10-100 million; low = less than 10 million. If a new risk is identified that could have an impact on earnings of more than 10 million or bears reputational risks, it must be immediately reported to the Board of Executive Directors. QUANTIFIABLE INDICATORS USED (a) Potential financial implications for BASF: Depending on the nature of the risk, different methods for quantification are considered. In case of a clear understanding of the direction of change driven by the risk, the effects will be quantified based on expert assessments about the potential level of change and cause-effect-relationships. (b) Probability of occurrence: Financial impacts will only be considered where a risk has a probability of occurrence of at least 1% or the potential to threaten BASF's license to operate. The method for estimation of probability depends on the nature of the risk. In case statistical data about the occurrence of the risk/opportunity are available (e.g. knowledge about return periods of weather events), such information will be the basis for the calculation of likelihoods. If no such statistical relationship can be relied on (e.g. when assessing the probability of implementation of certain policy measures), the likelihood will be subject to expert estimates. We classify probabilities as follows: low less than 30%, medium 30-70%, high more than 70%.*

### Opportunities

## (2.4.1) Type of definition

*Select all that apply*

☑ Qualitative

☑ Quantitative

## (2.4.2) Indicator used to define substantive effect

*Select from:*

☑ Other, please specify :EBIT

## (2.4.3) Change to indicator

*Select from:*

☑ Absolute increase

## (2.4.5) Absolute increase/ decrease figure

*10000000*

## (2.4.6) Metrics considered in definition

*Select all that apply*

☑ Frequency of effect occurring

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

## (2.4.7) Application of definition

*DEFINITION OF SUBSTANTIVE IMPACT We define opportunities as potential successes that exceed our defined goals. A specific opportunity is considered as having a substantive impact if the resulting deviation from planned earnings exceeds 10 million. We have further defined the magnitude of impact to be linked to the following net financial implications for BASF's EBIT: High more than 100 million, Medium 10-100 million, Low less than 10 million. QUANTIFIABLE INDICATORS USED Potential financial implications for BASF: Depending on the nature of the opportunity, different methods for quantification are considered. In case of a clear understanding of the direction of change driven by the opportunity, the effects will be quantified based on expert assessments about the potential level of change and cause-effect-relationships. We measure and manage opportunities and risks in terms of probability of occurrence and economic impact in the event they occur.*
*[Add row]*

# (2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

## (2.5.1) Identification and classification of potential water pollutants

*Select from:*

☑ Yes, we identify and classify our potential water pollutants

## (2.5.2) How potential water pollutants are identified and classified

*POLICIES AND PROCESSES Our data on environmental protection and safety is collected based on the recommendations of the International Council of Chemical Associations (ICCA) and the European Chemical Industry Council (CEFIC). Data relating to the environment, health and safety (EHS) and to human resources (HR) is recorded in a central database. The EHS data is captured for each site and company based at the respective site; the HR data is captured for each company. Cross-divisional and cross-regional teams facilitate ongoing exchange on legislative activities worldwide. To increase the robustness of our data, we apply a two-step*

*process in which sustainability data is first recorded and then validated in accordance with the principle of dual control. Additional plausibility checks are carried out by the responsible Corporate Center units, after which the data is evaluated based on the respective consolidation criteria and aggregated in the database. ESTABLISHED STANDARDS We use the Globally Harmonized System (GHS) to classify and label our products around the world, provided this is legally permissible in the country concerned. We take into account national or regional adaptations within the GHS framework if applicable, such as the EU's regulation on the classification, labelling and packaging of substances and mixtures (CLP Regulation). There is no common legal standard for wastewater pollutants on a global level. Authorities set standards based on national or supranational regulation, e.g., the European Industrial Emissions Directive (IED), considering pollutant properties (toxicity, persistence, bioaccumulation) and the current situation of the receiving water body to avoid detrimental impacts on water ecosystems or human health. METRICS AND INDICATORS USED We collect data on pollutants discharged to waters according to ESRS in our REHSA Database. These emissions are recorded in absolute terms (in kg/year) and reported in our annual report. Pollutants of global relevance are heavy metals and substances causing eutrophication (organic carbon, nitrogen, phosphorus).*
*[Fixed row]*

## (2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

### Row 1

#### (2.5.1.1) Water pollutant category

*Select from:*
☑ Inorganic pollutants

#### (2.5.1.2) Description of water pollutant and potential impacts

*We identified pollutants in wastewater of global relevance. These are heavy metals due to toxicity for humans and other organisms. We collect data of these pollutants in our REHSA Database globally.*

#### (2.5.1.3) Value chain stage

*Select all that apply*
☑ Direct operations
☑ Upstream value chain
☑ Downstream value chain

#### (2.5.1.4) Actions and procedures to minimize adverse impacts

*Select all that apply*

☑ Water recycling

☑ Resource recovery

☑ Upgrading of process equipment/methods

☑ Beyond compliance with regulatory requirements

☑ Reduction or phase out of hazardous substances

☑ Provision of best practice instructions on product use

☑ Implementation of integrated solid waste management systems

☑ Requirement for suppliers to comply with regulatory requirements

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

## (2.5.1.5) Please explain

*HOW PROCEDURES MANAGE IMPACTS Responsible Care focuses on minimizing impacts on people and the environment through continuous improvement. Our Code of Conduct requires action beyond compliance. All production facilities conduct Water Risk Assessments, preventing and managing spillages and leakages and assessing risks from underground sewers. Wastewater is strictly controlled and treated with biological, oxidation, membrane, precipitation, and adsorption methods. Hazardous substances are substituted where possible. We use the Triple S (Sustainable Solution Steering) methodology to analyze how our products contribute to sustainability and to promote the development of more innovative and sustainable products, integrating sustainability strategies and regulations. Safety data sheets are provided to ensure safe handling, and suppliers must comply with laws and ESG standards based on risk evaluation. HOW SUCCESS IS MEASURED In our direct operations, we monitor heavy metal emissions via wastewater discharge. An example is the wastewater treatment at our site in Tarragona, Spain. The onsite treated wastewater is now further treated in the new treatment plant of the industrial park, resulting in lower emissions into the environment. We define success as a reduction of pollutants. BASF reduced heavy metals emissions from 27 t/a in 2008 to 13 t/a in 2023. Of note: consolidation scope changed in 2024 due to ESRS requirements, limiting comparability with earlier years.*

### Row 2

## (2.5.1.1) Water pollutant category

*Select from:*

☑ Nitrates

## (2.5.1.2) Description of water pollutant and potential impacts

*We identified pollutants in wastewater of global relevance. These are nitrogen containing substances including nitrates, due to their eutrophication potential leading to reduced oxygen availability in water bodies and therefore decimating water organisms and damaging ecosystems. We collect data of these pollutants in our REHSA Database globally.*

## (2.5.1.3) Value chain stage

*Select all that apply*

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

## (2.5.1.4) Actions and procedures to minimize adverse impacts

*Select all that apply*

☑ Water recycling

☑ Resource recovery

☑ Upgrading of process equipment/methods

☑ Beyond compliance with regulatory requirements

☑ Reduction or phase out of hazardous substances

☑ Provision of best practice instructions on product use

☑ Implementation of integrated solid waste management systems

☑ Requirement for suppliers to comply with regulatory requirements

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

## (2.5.1.5) Please explain

*HOW PROCEDURES MANAGE IMPACTS Responsible Care focuses on minimizing impact on people and the environment, following a continuous improvement process. Our Code of Conduct demands extra care beyond regulatory compliance. All production facilities conduct Water Risk Assessments to prevent spillages and assess sewer risks. Wastewater is strictly controlled and treated with biological processes, oxidation, membranes, precipitation, and adsorption. Hazardous substances are substituted where possible. We use the Triple S (Sustainable Solution Steering) methodology to assess product sustainability and promote innovation, integrating sustainability strategies and regulations. Safety data sheets support safe handling, and suppliers must comply with laws and ESG standards. HOW SUCCESS IS MEASURED In our direct operations, we monitor nitrogen emissions via wastewater discharge. An example is the wastewater treatment at our* *site in Tarragona, Spain. The onsite treated wastewater is now further treated in the new treatment plant of the industrial park, resulting in lower emissions into the environment. BASF measures the total emission of nitrogen across the group. We define success as a reduction of pollutants. BASF reduced nitrogen emissions from 4,400 t/a in 2008 to 2,100 t/a in 2023. Of note: consolidation scope changed in 2024 due to ESRS requirement. Comparison with earlier years is limited.*

### Row 3

## (2.5.1.1) Water pollutant category

*Select from:*

☑ Phosphates

## (2.5.1.2) Description of water pollutant and potential impacts

*We identified pollutants in wastewater of global relevance. These are phosphorous containing substances including phosphates, due to their eutrophication potential leading to reduced oxygen availability in water bodies and therefore decimating water organisms and damaging ecosystems. We collect data of these pollutants in our REHSA Database globally.*

## (2.5.1.3) Value chain stage

*Select all that apply*

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

## (2.5.1.4) Actions and procedures to minimize adverse impacts

*Select all that apply*

☑ Water recycling

☑ Resource recovery

☑ Upgrading of process equipment/methods

☑ Beyond compliance with regulatory requirements

☑ Reduction or phase out of hazardous substances

☑ Provision of best practice instructions on product use

☑ Implementation of integrated solid waste management systems

☑ Requirement for suppliers to comply with regulatory requirements

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

## (2.5.1.5) Please explain

*HOW PROCEDURES MANAGE IMPACTS Responsible Care focuses on minimizing the impact on people and the environment, following a continuous improvement process. Our Code of Conduct demands extra care beyond regulatory compliance. All production facilities conduct Water Risk Assessments to prevent spillages and assess sewer risks. Wastewater is strictly controlled and treated with biological processes, oxidation, membranes, precipitation, and adsorption. Hazardous substances are substituted where possible. We use the Triple S (Sustainable Solution Steering) methodology to analyze product contributions to sustainability and promote innovation, integrating sustainability strategies and regulations. Safety data sheets support safe handling, and suppliers must comply with laws and ESG standards. HOW SUCCESS IS MEASURED In our direct operations, we monitor phosphorus emissions via wastewater discharge. An example is the wastewater treatment at our site in Tarragona, Spain. The onsite treated wastewater is now further treated in the new treatment plant of the industrial park, resulting in lower emissions into the environment. BASF measures the total emission of phosphorus across the group. We define success as a reduction of pollutants. BASF reduced phosphorus emissions from 340 t/a in 2021 to 220 t/a in 2023. Of note: consolidation scope changed in 2024 due to ESRS requirement. Comparison with earlier years is limited.*

### Row 4

## (2.5.1.1) Water pollutant category

*Select from:*

☑ Other nutrients and oxygen demanding pollutants

## (2.5.1.2) Description of water pollutant and potential impacts

*We identified pollutants in wastewater of global relevance. These are organic substances, due to their eutrophication potential leading to reduced oxygen availability in water bodies and therefore decimating water organisms and damaging ecosystems. We collect data of these pollutants in our REHSA Database globally.*

## (2.5.1.3) Value chain stage

*Select all that apply*

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

## (2.5.1.4) Actions and procedures to minimize adverse impacts

*Select all that apply*

☑ Water recycling

☑ Resource recovery

☑ Upgrading of process equipment/methods

☑ Beyond compliance with regulatory requirements

☑ Reduction or phase out of hazardous substances

☑ Provision of best practice instructions on product use

☑ Implementation of integrated solid waste management systems

☑ Requirement for suppliers to comply with regulatory requirements

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

## (2.5.1.5) Please explain

*HOW PROCEDURES MANAGE IMPACTS Responsible Care focuses on minimizing the impact on people and the environment, following a continuous improvement process. Our Code of Conduct demands extra care beyond regulatory compliance. All production facilities conduct Water Risk Assessments to prevent spillages and assess sewer risks. Wastewater is strictly controlled and treated with biological processes, oxidation, membranes, precipitation, and adsorption. Hazardous substances are substituted where possible. We use the Triple S (Sustainable Solution Steering) methodology to analyze product contributions to sustainability and promote innovation, integrating sustainability strategies and regulations. Safety data sheets support safe handling, and suppliers must comply with laws and ESG standards. HOW SUCCESS IS MEASURED In our direct operations, we monitor the emission of organic substances via wastewater discharge. An example is the wastewater treatment at our site in Tarragona, Spain. The onsite treated wastewater is now further treated in the new treatment plant of the industrial park, resulting in lower emissions into the environment. BASF measures the total emission of organic substances across the group. We define success as a reduction of pollutants. BASF reduced organic emissions from 20,600 t/a in 2008 to 8,800 t/a in 2023. Of note: consolidation scope changed in 2024 due to ESRS requirement. Comparison with earlier years is limited.*

*[Add row]*

## C3. Disclosure of risks and opportunities

### (3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

| | Environmental risks identified |
|---|---|
| Climate change | *Select from:*<br>☑ Yes, both in direct operations and upstream/downstream value chain |
| Forests | *Select from:*<br>☑ Yes, both in direct operations and upstream/downstream value chain |
| Water | *Select from:*<br>☑ Yes, both in direct operations and upstream/downstream value chain |
| Plastics | *Select from:*<br>☑ Yes, both in direct operations and upstream/downstream value chain |

*[Fixed row]*

### (3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

### Climate change

### (3.1.1.1) Risk identifier

*Select from:*
☑ Risk1

## (3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Carbon pricing mechanisms

## (3.1.1.4) Value chain stage where the risk occurs

*Select from:*

☑ Direct operations

## (3.1.1.6) Country/area where the risk occurs

*Select all that apply*

☑ China

☑ Italy

☑ Spain

☑ Belgium

☑ Denmark

☑ Germany

☑ Switzerland

☑ United Kingdom of Great Britain and Northern Ireland

## (3.1.1.9) Organization-specific description of risk

*BASF's main regulatory risk derives from additional cost burdens from the EU emissions trading system (ETS) compared to global competitors, which have no comparable additional costs. Context of the impact specific to BASF: In fact, more than 50% of our Scope 1 and Scope 2 emissions are covered by the EU ETS and have to be backed by the appropriate allowances. Emissions occur mainly in Ludwigshafen and Antwerp. The tightening of the EU 2030 climate target from -40% to -55% GHG emission reduction will bring additional costs for BASF: It requires a lower 2030 ETS cap while existing Carbon Leakage protection instruments (e.g. free emission allowances) may be reduced and new instruments suggested by the EU Commission like Carbon Border Adjustments are not able to provide an adequate level of protection. This may result in competitive disadvantages even for the best performers, combined with increasing prices for the certificates, which we will have to buy, and substantial administrative costs. Even though the efficiency of BASF's plants is above average, and BASF is leading the transition to GHG-free technologies, a lack of free allowances leads to a loss of competitiveness compared to non-EU competitors. In addition to the direct effects in the context of the ETS, we also face indirect effects through higher electricity prices for our power purchase (increasing costs for emission allowances being passed on from the power sector, while compensation for these costs decreased).*

## (3.1.1.11) Primary financial effect of the risk

*Select from:*
☑ Increased indirect [operating] costs

## (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

*Select all that apply*
☑ Short-term

## (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

*Select from:*
☑ Likely

## (3.1.1.14) Magnitude

*Select from:*
☑ High

## (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Within EU-ETS, allowances (EUAs) must be surrendered for emissions from installations subject to emissions trading in Europe. Some of the certificates are allocated free of charge. Some of the certificates must be bought. Regulations reduce the proportion of certificates allocated free of charge and the market price for certificates can also increase. There is a risk that the additional costs due to emissions trading cannot be passed on to the customer. Depending on the scenario, the risk can be several 100 million euros. Other ETS and carbon pricing / carbon tax affect us to a lower extent.*

## (3.1.1.17) Are you able to quantify the financial effect of the risk?

*Select from:*
☑ Yes

## (3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

*60000000*

## (3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

*190000000*

## (3.1.1.25) Explanation of financial effect figure

*The quantification of the risk is based on the following approach and assumptions: under the revised EU ETS Directive (based on the suggestion by the EU Commission in 2021) with a disproportionate burden between the ETS and non-ETS sectors, the free allocation of allowances may decrease by the order of about 1 to 1.5 million allowances for BASF in consideration of a medium-term time horizon. At the same time, ETS certificate prices may rise significantly during the 4th trading period in an estimated price range of 60 to 125 per certificate. Figures used in our calculation: - Estimated minimum: carbon price 60, decrease of 1 million of free allowances: 60 * 1,000,000 = 60 million - Estimated maximum: carbon price 125, decrease of 1.5 million of free allowances: 125 * 1,500,000 = 188 million (range was put to 190 million due to simplicity).*

## (3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Increase investment in R&D

## (3.1.1.27) Cost of response to risk

*1200000000*

## (3.1.1.28) Explanation of cost calculation

*Efficiency projects result in no net additional costs (savings justify initial investment according to BASF's profitability criteria; calculations include a carbon price). The risk is reduced, among other things, by capex measures to reduce emissions (up to 1,2 billion from 2025 – 2028).*

## (3.1.1.29) Description of response

*Numerous reduction measures help mitigate cost impacts: (1) Development and deployment of new CO2-free processes to produce chemicals, with a focus on technologies replacing fossil fuels with electricity from renewable sources, e.g., electrically heated steam crackers for basic chemicals. In Antwerp, BASF is engaged in one of the largest carbon capture and storage projects under the North Sea. (2) Implementation of improvement processes at production plants. Each year multiple energy saving projects are assessed and implemented (450 measures globally implemented in 2024). (3) Increasing share of renewable energy in power supply: We have signed long-term purchase agreements for renewable energy with suppliers such as Ørsted and Engie and we invest in windfarms like Hollandse Kust Zuid (HKZ). About 40 BASF sites in Europe were entirely or partially powered by emission-free electricity in 2024. (4) For all projects CO2 abatement costs are calculated (fixed and variable costs based on scenarios incl. the reduced demand on ETS certificates). BASF follows a linear CO2 reduction pathway from 2018 until 2030. The* *response cost is based on the sum of the projects with the lowest CO2 abatement costs needed to meet the CO2 reduction pathway. The transition plan is embedded in the financial planning and was approved by the Board of Executive Directors and the Supervisory Board. It is based on investments of around €300 million in Scope 1 measures and €250 million in renewable energies between 2025 and 2028. These are part of BASF's green transformation expenditure of €600 million each year on average.*

## Forests

### (3.1.1.1) Risk identifier

*Select from:*

☑ Risk1

### (3.1.1.2) Commodity

*Select all that apply*

☑ Palm oil

### (3.1.1.3) Risk types and primary environmental risk driver

Market

☑ Lack of availability and/or increased cost of certified sustainable material

### (3.1.1.4) Value chain stage where the risk occurs

*Select from:*

☑ Direct operations

### (3.1.1.6) Country/area where the risk occurs

*Select all that apply*

☑ Indonesia

☑ Malaysia

### (3.1.1.9) Organization-specific description of risk

*BASF offers a broad range of ingredients based on RSPO certified sustainable palm kernel oil. We mainly use palm oil, palm kernel oil, and derivatives. The Nutrition & Care unit, which makes up approx. 10,3% of BASF's total revenue, processes most of the palm and palm kernel oil that we purchase. BASF has committed to source 100% RSPO certified palm and palm kernel oil by 2020 and to source 100% RSPO certified palm and palm kernel oil derivatives by 2025. As in general the years 2021 to 2024 are years of commitments of that kind, also in the industry by important players - it is unclear whether enough RSPO certified palm kernel oil will be available to serve all demands (currently the RSPO certified output is growing at a very small scale). In 2024, our overall palm exposure amounted to 390,591 metric tons, compared to 296,000 metric tons in 2023. We are expecting a growing demand for certified palm oil for both our consumption and the global market. The risk of a limited availability of certified palm oil is twofold: physical availability and dramatically increased premiums to pay for securing BASF's demand on certified palm kernel oil and its derivatives. The consequence of insufficient physical availability would be that BASF is not able to serve the demands of their customers. This goes along with increased operational costs (premiums) which might endanger the competitiveness of BASF in the market and would lead to a loss of market share. This is a global risk.*

## (3.1.1.11) Primary financial effect of the risk

*Select from:*

☑ Increased direct costs

## (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

*Select all that apply*

☑ Short-term

## (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

*Select from:*

☑ More likely than not

## (3.1.1.14) Magnitude

*Select from:*

☑ Medium-high

## (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*For the short-term future the risk is more advanced as the deforestation regulation (EUDR) challenges RSPO certified availability of raw materials in Europe. The development can have implications on both, purchasing costs as well as revenues.*

## (3.1.1.17) Are you able to quantify the financial effect of the risk?

*Select from:*

☑ Yes

## (3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

*68000000*

## (3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

*102000000*

## (3.1.1.25) Explanation of financial effect figure

*Assumptions: The financial impact is taken from a scenario where the premiums for EUDR certified material increase dramatically due to limited availability and increased demand on the global market for certified palm oil. In addition, the lack of supporting some of our customers' demands, due to lack of appropriate raw material, is also considered in our calculation. The maximum potential financial impact figure is based on a scenario where the premiums for BASF's entire palm exposure would result in additional costs in a range of 68 million (doubling the premiums) and 102 million (tripling the premiums). Therefore, the figure is calculated in the following way: Baseline costs = Prognosed material demand * current premium. Additional costs (minimum) = (Prognosed material demand * current premium * 2) – Baseline costs Additional costs (maximum) = (Prognosed material demand * current premium * 3) – Baseline costs*

## (3.1.1.26) Primary response to risk

Diversification

☑ Increase supplier diversification

## (3.1.1.27) Cost of response to risk

*20000000*

## (3.1.1.28) Explanation of cost calculation

*Supplier diversification and long-term contracting diminished the negotiation power due to smaller volume allocation per supplier – estimation of costs of approximately 4-6 million EUR per annum. In case of overcoming supply shortage of certified material by CNO (coconut oil) – these potential costs are calculated to* *be 10-15 million EUR per annum. CNO can serve as a substitute for palm kernel oil to mitigate the risk of certified palm kernel oil shortage. The sum of these main cost aspects of supplier diversification results in the estimated annual cost of response. Total costs of response to risk = Additional costs of supplier diversification + potential costs of supply shortage*

## (3.1.1.29) Description of response

*Broadening our supplier base for supplying RSPO certified palm products and engaging with our suppliers on long-term business relations/contracts to secure BASF's demand is an already implemented strategy, and we have effectively established long-term relationships with this strategy to mitigate and prevent reoccurring risks associated with the availability of certified sustainable raw materials. These targets are increasing supplier intimacy and establish BASF as a reliable and long-term partner to better anticipate supply volatility for certified commodities and strengthen our resilience to effectively meet our market demands. In addition, we are working on alternative raw material solutions that are compliant with our palm commitment. The diversification of our supplier portfolio started in 2018 as we were facing our commitment in 2020, and it is an ongoing process to have the broadest possible supplier base available. Timescale of implementation Broadening our supplier base and establishing long-term relationships with our suppliers has always been an important aspect of our value chain engagement. In the context of our palm suppliers, BASF intensified these efforts since 2018, and this strategy remains a continuous effort.*

### Water

## (3.1.1.1) Risk identifier

*Select from:*

☑ Risk1

## (3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Drought

## (3.1.1.4) Value chain stage where the risk occurs

*Select from:*

☑ Direct operations

## (3.1.1.6) Country/area where the risk occurs

*Select all that apply*

☑ Germany

## (3.1.1.7) River basin where the risk occurs

*Select all that apply*

☑ Rhine

## (3.1.1.9) Organization-specific description of risk

*BASF's primary site in Ludwigshafen relies heavily on the Rhine for inbound and outbound logistics, with 40% of goods shipped via this route. In 2018, an extraordinary spell of drought and heat resulted in prolonged low water levels, hampering barge transportation. Due to the length of the event, existing mitigation strategies were insufficient, leading to a negative earnings impact in the magnitude of EUR 250 million (EBIT) attributed primarily to a shortage of raw material transport capacities. Between 2019 and 2023, we implemented several measures to strengthen Ludwigshafen's resilience to low water levels. These measures significantly mitigated the risk, evident during the intense low water episode in 2022 with negligible impact on production capacity. Climate projections of Rhine's water levels, provided by Germany's federal climate adaptation service show a rise in the frequency and intensity of low water events in the coming decades. Consequently, we see an again emerging risk on the long-term time horizon.*

## (3.1.1.11) Primary financial effect of the risk

*Select from:*

☑ Disruption in production capacity

## (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

*Select all that apply*

☑ Long-term

## (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

*Select from:*

☑ Likely

## (3.1.1.14) Magnitude

*Select from:*

☑ Medium

## (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Extreme low-water events at the River Rhine can cause a temporal shortage of raw material supplies and a subsequent impact on production capacity and the upstream value chain. As a result, the net revenue can be affected in the year of the event, depending on the market situation and the intensity of the extreme event. In the long-term we expect annualized costs of a single-digit million euro amount to manage low water risks and optimize our measures continuously. BASF is a co-signatory of the "Low Water Rhine" action plan presented by the German Ministry of Transport in 2019. Various federal measures intended to improve the navigability of the Rhine will supplement the already established BASF internal measures. The integration of ecology, economy, infrastructure and politics is of great importance for success. The "Abladeoptimierung Mittelrhein" (optimization of the Middle Rhine) project is considered to be the individual project in the Federal Transport Plan with the best cost-benefit ratio that enables us and the industry at River Rhine to manage extremely low water levels on the long-term. Unfortunately, the implementation of this extremely important and highly efficient project is delayed.*

## (3.1.1.17) Are you able to quantify the financial effect of the risk?

*Select from:*

☑ Yes

## (3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

*10000000*

## (3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

*15000000*

## (3.1.1.25) Explanation of financial effect figure

*The financial effect figure is based on an assessment of climate projections, logistics, production, and financial data with the following components: - Analysis of projections of low water statistics for the period 2030-2060 provided by the German federal climate adaptation service for two climate scenarios (RCP2.6 "Minimum" and RCP8.5 "Maximum") with focus on the number of days below relevant water levels at River Rhine for a low-water event with a 10-year return period Days_event(wl) - Analysis of transport demand by barge per day and product based on extrapolations till 2030. For each product a partial switch to alternative modes of transport based on the experience during past events (e.g. 2022, 2018) is included in the calculation. demand_per_day(product) - Analysis of transport capacity per day by barge for different relevant low water levels for each product. This analysis considers the individual barge types (e.g. stainless-steel tanks) needed for transport of different product classes, their individual transport capacity as a function of water level and their number in the fleet of BASF. capacity_per_day(product, wl) - Analysis of the CM1 contribution per product volume based on simulations of the BASF internal value chains. The values are based on the year 2023. CM1_vol(product) - In the last step the total impact on CM1 is calculated as the sums over water levels and products of the number of days below certain water levels times the associated gap in transport volume for the individual products and their CM1 contribution. CM1_event = ∑wl ∑product days_event(wl) ** *(capacity_per_day(product, wl) - demand_per_day(product)) * CM1_vol(product) The resulting figures are estimates of the future financial risks [/year] of intense low water events (10-year return period) during the long-term time-horizon (2030-2060) for two climate scenarios RCP2.6 (“minimum”) and RCP8.5 (“maximum”) without any further internal or external measures to mitigate the risks. Specifically, the implementation of the heavily delayed federal infrastructure project “Abladeoptimierung Mittelrhein” is not considered. With the implementation of the project, the residual risk will be significantly reduced.*

## (3.1.1.26) Primary response to risk

Engagement

☑ Engage in multi-stakeholder initiatives

## (3.1.1.27) Cost of response to risk

*1000000*

## (3.1.1.28) Explanation of cost calculation

*We have already implemented several measures with an investment of a mid-double-digit million euro amount from 2019-23 to make the Ludwigshafen site more resilient to low water events. These costs are not included above, as they were already discounted in the risk quantification, which lead to a lower residual risk in the first place. In the next years we expect annualized costs (FTE & optimized measures) of a single-digit mio. amount to manage low water risks.*

## (3.1.1.29) Description of response

*We have already implemented several measures with an investment of a mid-double-digit million-euro amount from 2019-23 to make the Ludwigshafen site more resilient to low water events and increase supply security for our customers: Together with the Federal Institute of Hydrology, BASF has implemented a digital early warning system for low water. Moreover, we have more than doubled the number of low-water barges operating exclusively on charter for BASF compared with 2018. We use both already available low-water-compatible ship types and special new builds that have increased carrying capacity even in extreme low water periods. Also, we are increasingly relying on alternative modes of transport, especially rail, and have expanded key loading points accordingly to be intermodally flexible. BASF is a co-signatory of the “Low Water Rhine” action plan presented by the German Ministry of Transport in 2019. Various federal measures intended to improve the navigability of the Rhine will supplement the already established measures at BASF. The "Abladeoptimierung Mittelrhein" is the project in the Federal Transport Plan with the best cost-benefit ratio that enables us and the industry at River Rhine to manage extreme low water levels. We appeal to the federal government to implement this extremely important project for all industries dependent on the Rhine quickly and we engage in multi-stakeholder initiatives in the framework of the “Low Water Rhine” action plan.*

*[Add row]*

**(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.**

**Climate change**

**(3.1.2.1) Financial metric**

*Select from:*
☑ CAPEX

**(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)**

*240000000*

**(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue**

*Select from:*
☑ 1-10%

**(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)**

*60000000*

**(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue**

*Select from:*
☑ Less than 1%

**(3.1.2.6) Amount of CAPEX in the reporting year deployed towards risks related to this environmental issue**

*100000000*

## (3.1.2.7) Explanation of financial figures

*We plan to invest around 240 Mio. per year in 2025 - 2028 in our green transformation. This amount is considered vulnerable to transition risks for climate change. Relevant capex deployed to mitigate potential risks in 2024 was below 100 Mio. A part of this has been invested in a new PEM water electrolysis at the Ludwigshafen site. In principle, all of BASF's property, plant, and equipment are subject to physical risks of climate change or changing environmental conditions. Considering a total CAPEX investment of 6 billion in 2024, and the fact that not all of this investment will be affected by the potential effects of acute physical risks, we estimate that less than 1% of CAPEX will be vulnerable. The global site assessment to date has identified only a few risks that have not been mitigated with appropriate measures. In Ludwigshafen (Risk 1 Water), corresponding measures were implemented regarding low water and river water cooling.*

### Forests

## (3.1.2.1) Financial metric

*Select from:*

☑ Revenue

## (3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

*0*

## (3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

*Select from:*

☑ Less than 1%

## (3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

*127000000*

## (3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

*Select from:*

☑ Less than 1%

## (3.1.2.7) Explanation of financial figures

*BASF operates one of the biggest fatty alcohol plants in the world. The raw material supply of several hundred kilotons of palm kernel oil (and coconut oil) to Reisholz (Düsseldorf) is implemented via barging along the river Rhine (approximately 57% of all purchased volumes in Germany need to be transported via the river Rhine). Given the volume size to be transported and the involved transportation costs, this is by far the most efficient way of transport. In recent years, we experienced an increased frequency of low water levels along the river Rhine – being partially extremely low. In the case of low water in the river Rhine, the transportation costs rise the lower the water level gets. At the same time, the loading capacity of the Rhine barges decreases the lower the water level gets (down to 10% of their loading capacity), and at a certain point of low water level, the barges cannot operate at all. Already at the point where the barges are still operating but with substantially decreased capacity, supply chain disruptions are present as no other logistic means is currently possible to compensate here. This can go as far as a shutdown of operations as the raw material feed cannot be replenished in time. In the course of diversification of transportation means of Laurics into Düsseldorf, BASF has increased the possibilities for deliveries of tank trucks and is evaluating other more efficient means of securing the Lauric oil supply into Düsseldorf. Estimated costs of up to 15 million EUR are based on investments in additional unloading capacities for several different transportation means and their connection to the production plant and storage facilities. Explanation of the amount of financial metric vulnerable to physical risks: In 2024, our revenue was in the low single-digit billion range in Europe. As mentioned above, more than half of our volume is transported via the River Rhine, which would represent an impact of approximately €870 million. Assuming a risk factor of around 15%, this would result in an estimated risk of approximately €127 million.*

### Water

## (3.1.2.1) Financial metric

*Select from:*

☑ CAPEX

## (3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

*10000000*

## (3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

*Select from:*

☑ Less than 1%

## (3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

*60000000*

## (3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

*Select from:*

☑ Less than 1%

## (3.1.2.6) Amount of CAPEX in the reporting year deployed towards risks related to this environmental issue

*10000000*

## (3.1.2.7) Explanation of financial figures

*In principle, all of BASF's property, plant, and equipment are subject to a physical risk of climate change or changing environmental conditions. The global site assessment to date has identified only a few risks that have not been mitigated with appropriate measures. In Ludwigshafen (Risk 1 Water), corresponding measures were implemented regarding low water and river water cooling. Capex for this was below 10 million in 2024. So far, we have not identified any material transition risk (>10 Mio.) related to water. Considering a total CAPEX investment of 6 billion in 2024, and the fact that not all of this investment will be affected by the potential effects of acute physical risks, we estimate that less than 1% of CAPEX will be vulnerable.*
*[Add row]*

# (3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

### Row 1

## (3.2.1) Country/Area & River basin

Germany

☑ Rhine

## (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

*Select all that apply*

☑ Direct operations

## (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

*1*

## (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

*Select from:*
☑ Less than 1%

## (3.2.10) % organization's total global revenue that could be affected

*Select from:*
☑ 1-10%

## (3.2.11) Please explain

*The site in Ludwigshafen is exposed to supply chain-related risks that have a potential substantive financial impact.*
*[Add row]*

### (3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

| | Water-related regulatory violations | Fines, enforcement orders, and/or other penalties | Comment |
|---|---|---|---|
| | *Select from:*<br>☑ Yes | *Select all that apply*<br>☑ Fines, but none that are considered as significant | - |

*[Fixed row]*

### (3.3.1) Provide the total number and financial value of all water-related fines.

### (3.3.1.1) Total number of fines

*1*

### (3.3.1.2) Total value of fines

*5097*

### (3.3.1.3) % of total facilities/operations associated

*1*

### (3.3.1.4) Number of fines compared to previous reporting year

*Select from:*

☑ About the same

### (3.3.1.5) Comment

-

*[Fixed row]*

## (3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

*Select from:*

☑ Yes

## (3.5.1) Select the carbon pricing regulation(s) which impact your operations.

*Select all that apply*

☑ EU ETS

☑ Korea ETS

☑ Germany ETS

☑ Shanghai pilot ETS

☑ Switzerland carbon tax

☑ Switzerland ETS
☑ Denmark carbon tax

### (3.5.2) Provide details of each Emissions Trading Scheme (ETS) your organization is regulated by.

### EU ETS

#### (3.5.2.1) % of Scope 1 emissions covered by the ETS

*58*

#### (3.5.2.2) % of Scope 2 emissions covered by the ETS

*0*

#### (3.5.2.3) Period start date

*12/31/2023*

#### (3.5.2.4) Period end date

*12/30/2024*

#### (3.5.2.5) Allowances allocated

*7667206*

#### (3.5.2.6) Allowances purchased

*2140000*

#### (3.5.2.7) Verified Scope 1 emissions in metric tons CO2e

*8958280*

## (3.5.2.8) Verified Scope 2 emissions in metric tons CO2e

*0*

## (3.5.2.9) Details of ownership

*Select from:*

☑ Facilities we own and operate

## (3.5.2.10) Comment

*Some parts of our operations receive energy from internal distribution grids fed by our own energy generation as well as imported energy, i.e. the exact source of energy cannot be attributed correctly. Therefore, we are not able to separate Scope 1 and Scope 2 for our emissions relevant under the ETS and report all emissions under Scope 1. Further, note that following the rules of the EU ETS, verified emissions include emissions from carbon capture and utilization step within the ammonia value chain. Such emissions are not relevant under Scope 1 according to the GHG Protocol standard and were excluded for calculation of the share of Scope 1 emissions covered by the ETS.*

### Germany ETS

## (3.5.2.1) % of Scope 1 emissions covered by the ETS

*2.8*

## (3.5.2.2) % of Scope 2 emissions covered by the ETS

*0*

## (3.5.2.3) Period start date

*12/31/2023*

## (3.5.2.4) Period end date

*12/30/2024*

## (3.5.2.5) Allowances allocated

*0*

### (3.5.2.6) Allowances purchased

*436117*

### (3.5.2.7) Verified Scope 1 emissions in metric tons CO2e

*436117*

### (3.5.2.8) Verified Scope 2 emissions in metric tons CO2e

*0*

### (3.5.2.9) Details of ownership

*Select from:*
☑ Facilities we own and operate

### (3.5.2.10) Comment

*Verified data for Ludwighafen, Lampertheim, Schwarzheide, Muenster and their demand in fossil energy carriers.*

## Korea ETS

### (3.5.2.1) % of Scope 1 emissions covered by the ETS

*2.8*

### (3.5.2.2) % of Scope 2 emissions covered by the ETS

*10*

### (3.5.2.3) Period start date

*12/31/2023*

### (3.5.2.4) Period end date

*12/30/2024*

### (3.5.2.5) Allowances allocated

*665376*

### (3.5.2.6) Allowances purchased

*0*

### (3.5.2.7) Verified Scope 1 emissions in metric tons CO2e

*440760*

### (3.5.2.8) Verified Scope 2 emissions in metric tons CO2e

*238549*

### (3.5.2.9) Details of ownership

*Select from:*
☑ Facilities we own and operate

### (3.5.2.10) Comment

*No further comment*

## Shanghai pilot ETS

### (3.5.2.1) % of Scope 1 emissions covered by the ETS

*2.3*

### (3.5.2.2) % of Scope 2 emissions covered by the ETS

20

### (3.5.2.3) Period start date

*12/31/2023*

### (3.5.2.4) Period end date

*12/30/2024*

### (3.5.2.5) Allowances allocated

*843092*

### (3.5.2.6) Allowances purchased

*200*

### (3.5.2.7) Verified Scope 1 emissions in metric tons CO2e

*362953*

### (3.5.2.8) Verified Scope 2 emissions in metric tons CO2e

*477096*

### (3.5.2.9) Details of ownership

*Select from:*
☑ Facilities we own and operate

### (3.5.2.10) Comment

*No further comment*

## Switzerland ETS

### (3.5.2.1) % of Scope 1 emissions covered by the ETS

*0.1*

### (3.5.2.2) % of Scope 2 emissions covered by the ETS

*0*

### (3.5.2.3) Period start date

*12/31/2023*

### (3.5.2.4) Period end date

*12/30/2024*

### (3.5.2.5) Allowances allocated

*12294*

### (3.5.2.6) Allowances purchased

*2935*

### (3.5.2.7) Verified Scope 1 emissions in metric tons CO2e

*15229*

### (3.5.2.8) Verified Scope 2 emissions in metric tons CO2e

*0*

### (3.5.2.9) Details of ownership

*Select from:*

☑ Facilities we own and operate

### (3.5.2.10) Comment

*New system, flights of board members*
*[Fixed row]*

## (3.5.3) Complete the following table for each of the tax systems you are regulated by.

### Denmark carbon tax

### (3.5.3.1) Period start date

*12/31/2023*

### (3.5.3.2) Period end date

*12/30/2024*

### (3.5.3.3) % of total Scope 1 emissions covered by tax

*0.01*

### (3.5.3.4) Total cost of tax paid

*209222*

### (3.5.3.5) Comment

*No further comment.*

### Switzerland carbon tax

### (3.5.3.1) Period start date

*12/31/2023*

## (3.5.3.2) Period end date

*12/30/2024*

## (3.5.3.3) % of total Scope 1 emissions covered by tax

*0.2*

## (3.5.3.4) Total cost of tax paid

*3500000*

## (3.5.3.5) Comment

*Carbon Tax in Switzerland is 120 Swiss Francs (approximately 120 € ) per ton of directly emitted CO2. Our Scope 1 emission relevant for this tax, i.e. from natural gas use in Kaisten, emission in Switzerland is 29100 t including more than 50% emissions for exported energy. Thus a large fraction of the tax is passed on to steam offtakers. The whole amount of 3.5 million Euro is refunded because BASF takes part in the Swiss ETS. Likewise our energy customers are reimbursed.*
*[Fixed row]*

### (3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

*STRATEGY FOR COMPLIANCE (1) We strive to constantly reduce our GHG emissions in the most cost-efficient way in order to reduce our exposure under the various systems. (2) We continuously evaluate the current and future status of our relevant GHG emissions in relation to the compliance status. We purchase allowances or plan such purchases in case of (projected) exceeding of allocated allowances. We factor the respective costs into our financial planning process and Enterprise Risk Management. APPLICATION OF STRATEGY (1) Emission reduction: We set climate protection goals for 2030 and 2050 and adopted comprehensive carbon management with five strategic levers to achieve these goals. The carbon management applies globally and thus also affects the sites and plants regulated by carbon pricing systems, which set up their site-specific reduction strategies in line with BASF's global ambition and timeline, leading to lower exposure to the carbon pricing systems over time. For example, our site in Antwerp (subject to the EU ETS) plans to reduce emissions significantly mainly via switching to renewable energy and investing in one of the largest carbon capture and storage projects under the North Sea in the future. Besides, allowance and emission relevant efficiency measures are continuously implemented at all sites. In 2023, we implemented more than 450 measures to reduce energy and resource consumption and increase our competitiveness globally. At our site in Antwerp, Belgium, we optimized process technology and energy usage across several plants—reducing consumption of natural gas, hydrogen, and steam, while also enhancing the catalytic reduction of nitrous oxide. These improvements enable us to avoid more than 45,000 metric tons of $CO_2$ emissions per year. (2) Evaluation of compliance status: We established regional expert teams for the carbon pricing systems in Europe and Asia, which continuously monitor BASF's compliance status in close operation with site and plant managers, and coordinate cost-optimized purchase of allowances. The teams also play a key role in the analysis of short-term to long-term developments in the different carbon pricing systems. They are supported by site/plant managers, by corporate experts for the emission reduction levers, as well as experts for regional and local advocacy trends. The assessments are* *conducted at least annually and include considerations on potential carbon price developments in the various schemes. The results are included in the financial planning process and Enterprise Risk Management.*

## (3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

| | Environmental opportunities identified |
|---|---|
| Climate change | *Select from:*<br>☑ Yes, we have identified opportunities, and some/all are being realized |
| Forests | *Select from:*<br>☑ Yes, we have identified opportunities, and some/all are being realized |
| Water | *Select from:*<br>☑ Yes, we have identified opportunities, and some/all are being realized |

*[Fixed row]*

## (3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

### Climate change

### (3.6.1.1) Opportunity identifier

*Select from:*

☑ Opp1

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

☑ Increased demand for certified and sustainable materials

## (3.6.1.4) Value chain stage where the opportunity occurs

*Select from:*

☑ Downstream value chain

## (3.6.1.5) Country/area where the opportunity occurs

*Select all that apply*

☑ China
☑ India
☑ Italy
☑ Japan
☑ Spain
☑ Belgium
☑ Germany
☑ Malaysia
☑ Argentina
☑ Indonesia
☑ Brazil
☑ Canada
☑ France
☑ Mexico
☑ Poland
☑ Netherlands
☑ South Africa
☑ United States of America
☑ Democratic People's Republic of Korea

## (3.6.1.8) Organization specific description

*The development of our product portfolio toward more sustainability is a critical lever in assisting our customers with their green transformation and therefore offers market opportunities for BASF by increased sales of our solutions in the area of circular economy and climate change. With the update of the TripleS methodology in 2023, BASF is fostering developments in transformation topics linked to carbon management like Climate Change & Energy, Resource Efficiency, and Circular Economy. Moreover, we are steering our research and development units toward sustainable solutions. We are aiming to reduce the negative impacts of the sourcing and use of fossil raw materials, for example, by using more recycled feedstocks and deploying circular solutions to make more efficient use of raw materials. This can also reduce the waste produced along the value chain. This method categorizes our products in five different categories, of which Pioneer and Contributor products are the best choice for sustainable-future solutions in their application. We aim to increase our sales of sustainable-future solutions to more than 50% of the sales relevant in the TripleS assessment by 2030.*

## (3.6.1.9) Primary financial effect of the opportunity

*Select from:*

☑ Increased revenue resulting from price premiums

## (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

*Select all that apply*

☑ Long-term

## (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

*Select from:*

☑ Very likely (90–100%)

## (3.6.1.12) Magnitude

*Select from:*

☑ Medium-high

## (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*An affected financial position are e.g. revenues: We investigated the profitability of our sustainable-future solutions (SFS) and found them to be at least 8% more profitable than the rest of the assessed portfolio. Furthermore, we expect the sales revenue of SFS to increase to more than 50% of the sales revenue assessed in our TripleS method. In 2024, SFS accounted for 46,3% of our sales revenue. The increase to at least 50% in 2030 will increase the earnings by around 200 million €.*

## (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

*Select from:*

☑ Yes

## (3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

*200000000*

## (3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

*200000000*

## (3.6.1.23) Explanation of financial effect figures

*We investigated the profitability of our sustainable-future solutions (SFS) and found them to be at least 8% more profitable than the rest of the assessed portfolio. Furthermore, we expect the sales revenue of SFS to increase to more than 50% of the sales revenue assessed in our TripleS method. In 2024, SFS accounted for 46,3% of our sales revenue. With a total sales revenue of 65 billion in 2024, the increase of SFS sales to at least 50% in 2030 will increase the sales revenue by around 200 million €.*

## (3.6.1.24) Cost to realize opportunity

*3000000*

## (3.6.1.25) Explanation of cost calculation

*The TripleS Team steers BASF's product portfolio to transformation topics such as climate change and energy, resource efficiency and circular economy. The TripleS evaluation is deeply integrated into the assessment of our R&D development processes, also considering the requirements formulated within the Safe and Sustainable by Design framework by the E.U. Commission. Consequently, the team cooperates with a network of experts in business, service, and corporate units to assess BASF's products with regard to their applications and regional aspects. As a result, we categorize our product portfolio into five segments, taking sustainability-related aspects into account: Pioneer, Contributor, Standard, Monitored, and Challenged. The estimated costs above of about 3 million EUR comprise the connected personnel costs (using 20 FTE with an average of 150,000 EUR p.a. as the basis for the calculation). Extensive efforts toward automation have led to a significant reduction in estimated personnel costs over the past few years.*

## (3.6.1.26) Strategy to realize opportunity

*Increasing the share of sales revenue of our sustainable-future solutions goes hand in hand with BASF's corporate purpose "We create chemistry for a sustainable future". This ambition is linked to three business drivers: Growing customer needs for sustainable solutions, new regulations and standards of sustainability in the value chains and an increased demand for sustainable products due to changing framework conditions. To realize this opportunity as a part of our "Winning Ways" strategy, we work closely with our customers to develop viable and more sustainable solutions. In addition, we integrated TripleS in the assessment of our research and development processes to consider requirements such as Safe and Sustainable by Design by the European Commission. Our use of TripleS creates transparency regarding the contribution to sustainability made by our product portfolio and future products developed by R&D. We are reviewing the sustainability-related challenges facing our products and steering our portfolio in the direction of more sustainable solutions. According to our methodology, in 2024, around €0.9 billion of our annual expenditure on research and development contributed to potential Sustainable-Future Solutions (2023: around €1 billion).*

## Forests

## (3.6.1.1) Opportunity identifier

*Select from:*

☑ Opp1

## (3.6.1.2) Commodity

*Select all that apply*

☑ Palm oil

## (3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

☑ Increased demand for certified and sustainable materials

## (3.6.1.4) Value chain stage where the opportunity occurs

*Select from:*

☑ Direct operations

## (3.6.1.5) Country/area where the opportunity occurs

*Select all that apply*

☑ Italy
☑ Malta
☑ Spain
☑ Cyprus
☑ France
☑ Belgium
☑ Croatia
☑ Czechia
☑ Denmark
☑ Greece
☑ Latvia
☑ Poland
☑ Sweden
☑ Austria
☑ Finland
☑ Germany
☑ Hungary
☑ Ireland

☑ Estonia
☑ Bulgaria
☑ Portugal
☑ Slovakia
☑ Slovenia
☑ Lithuania
☑ Romania
☑ Luxembourg
☑ Netherlands

## (3.6.1.8) Organization specific description

*With estimates of palm oil being present in up to 70% of cosmetic products and over 50% of all supermarket products, palm oil is both extremely important to the supply chain and increasingly risky due to the potential for loss of consumer acceptance. Impact specific to BASF: BASF offers a very broad range of ingredients based on RSPO certified sustainable palm kernel oil. We mainly use Palm oil, palm kernel oil and their derivatives to produce ingredients for the cosmetics, detergent, cleaner and food industries. The Nutrition & Care unit, which had a share of sales of ~10,0% of BASF's total sales in 2024, processes most of the palm and palm kernel oil that we purchase. Although not all consumers are currently aware of palm oil, those that are aware view it in a negative light, associating it with environmental destruction, human right abuses and climate change. As one of the leading global suppliers for personal care, home care, industrial & institutional cleaning, and technical applications as well as food performance and health ingredients, BASF is highly exposed to this risk. However, its position also provides an opportunity to benefit if it capitalizes on the opportunity to solidify its reputation as a supplier, that support the sustainability strategy of its customers with ingredients that are ecologically sourced, conserve resources or help avoid negative environmental or social impact.*

## (3.6.1.9) Primary financial effect of the opportunity

*Select from:*

☑ Increased revenues resulting from increased demand for products and services

## (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

*Select all that apply*

☑ Medium-term

## (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

*Select from:*

☑ Likely (66–100%)

## (3.6.1.12) Magnitude

*Select from:*

☑ Medium-high

## (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*An improved sustainable product portfolio by incorporating sustainable practices into BASF's products offerings can reap several financial benefits such as: - Market demand and customer loyalty: Consumers are becoming increasingly conscious of environmental and social issues and are actively seeking out sustainable products. By offering an improved sustainable product portfolio, BASF can tap into this growing market demand, attract environmental conscious customers, and built stronger customer loyalty. This can lead to increased sales, market share, and ultimately improved financial performance. - Regulatory compliance and risk mitigation: Governments and regulatory bodies worldwide are introducing stricter environmental regulations and standards. By proactively adopting sustainable practices, BASF can ensure compliance with this regulations, reduce the risk of fines or penalties, and mitigate potential legal and reputational risks. This can protect a company's financial standing. - Access to capital and investment opportunities: Investors and financial institutions are increasingly considering sustainability factors when making investment decisions. Companies with an improved sustainable product portfolio are more likely to attract capital and investment opportunities, as they are seen as lower-risk and more attractive from a long-term perspective. This can provide financial stability and growth opportunities for BASF.*

## (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

*Select from:*

☑ Yes

## (3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

*50475000*

## (3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

*50475000*

## (3.6.1.23) Explanation of financial effect figures

*According to the 2024 Sustainable Market Share Index products marketed as sustainable grew 2,3x faster than products not marketed as sustainable and achieved a 5-year CAGR (Compound Annual Growth Rate) of 1249% vs. 5.4% for its conventional counterparts. Based on the 2024 sales of BASF's Nutrition and Care segment of 6.73 billion and a taking into consideration that more than 50% of all supermarket products contain palm (kernel) oil, we estimate a sales increase of approximately 0.75% annually (6.73 billion * 0.0075 = 50.475 million). Numbers reflect global volumes, since breakdown of European countries is not possible; however, majority of revenue is generated in these markets.*

## (3.6.1.24) Cost to realize opportunity

*840000*

## (3.6.1.25) Explanation of cost calculation

*An annual increase of 0.75% revenue would lead to an additional demand of approx. 3200 mt MB (Mass Balance) Certified Sustainable Palm Kernel Oil (CSPKO). According to the WWF report "Business Case for Certified Sustainable Palm Oil", premiums to be paid for RSPO MB-CSPKO in 2022 were 250-300. This leads to an increased cost for RSPO MB-CSPKO of approx. 840000 (based on average exchange rate of vs of 1:1.05 in 2022) compared to conventional Palm Kernel Oil (PKO).*

## (3.6.1.26) Strategy to realize opportunity

*Example of action: In 2014, supported by the agency Futureye, the BASF team started targeting for a social and economic license to operate our business linked to palm. The discussion led to a more comprehensive and shared understanding of the issues across the whole supply chain, including suppliers, manufacturers, retailers & nongovernmental organizations. Our priority is to help our customers deal with the complexity of oleo derivatives and gain a better understanding on how to approach physical transformation towards sustainable palm. BASF has been continuously moving towards a comprehensive global product range that will allow consumer goods manufacturers to develop value added formulations that meet increasing demand for ingredients that are certified sustainable. To speed up that process, we have initiated a major shift of our specialty portfolio in 2018 and offer palm-based specialty ingredients for the personal care market exclusively RSPO certified sustainable. With this 'Time for Change' initiative, we broaden our portfolio offerings on certified sustainable products, and we aim to provide our customers the ability to meet commitments they have made to their stakeholders. By the end of 2020 we have achieved our 2020 goal to only source RSPO certified palm and palm kernel oil (excl. significant intermediates based on palm oil and palm kernel oil). Since 2020 BASF has been sourcing its palm and palm kernel oil demand exclusively RSPO certified.*

# Water

## (3.6.1.1) Opportunity identifier

*Select from:*

☑ Opp1

## (3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☑ Reduced impact of product use on water resources

## (3.6.1.4) Value chain stage where the opportunity occurs

*Select from:*

☑ Downstream value chain

## (3.6.1.5) Country/area where the opportunity occurs

*Select all that apply*

☑ Italy
☑ Malta
☑ Spain
☑ France
☑ Greece
☑ Czechia
☑ Denmark
☑ Estonia
☑ Finland
☑ Germany
☑ Slovakia
☑ Slovenia
☑ Lithuania
☑ Netherlands
☑ Poland
☑ Sweden
☑ Austria
☑ Belgium
☑ Croatia
☑ Hungary
☑ Ireland
☑ Romania
☑ Bulgaria
☑ Portugal

## (3.6.1.6) River basin where the opportunity occurs

*Select all that apply*

☑ Rhine

## (3.6.1.8) Organization specific description

*A significant steering tool for the product portfolio, based on the sustainability performance of our products, is TripleS. Within the scope of the further development of our method, we categorize our product portfolio into five segments, taking sustainability-related aspects into account: Pioneer, Contributor, Standard, Monitored and Challenged. We are taking regulatory changes into account if they have a material impact on our portfolio and, therefore, also on our segmentation. The KPI sales of*

*Sustainable-Future Solutions summarizes the total sales of Pioneer and Contributor products. Products allocated to these segments make a positive sustainability contribution in the value chain (including water). In line with our corporate strategy, we have set ourselves the target of making sustainability an even greater part of our innovative power. By 2030, more than 50% of BASF's sales relevant to TripleS are to be attributable to Sustainable-Future Solutions (2024: 46.3%). With TripleS, we are steering our product portfolio and our research and development units toward sustainable solutions. According to our methodology, in 2023, almost 1 billion of our annual expenditure on research and development contributed to potential Sustainable-Future Solutions.*

## (3.6.1.9) Primary financial effect of the opportunity

*Select from:*

☑ Increased revenues resulting from increased demand for products and services

## (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

*Select all that apply*

☑ The opportunity has already had a substantive effect on our organization in the reporting year

## (3.6.1.12) Magnitude

*Select from:*

☑ High

## (3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

*About 2.2 billion Euro third-party sales of our Triple-S-products contributed to the issue "Water" (reduction of emissions into water, water savings downstream, improved aqua tox profile, reduced water footprint in production along the value chain, facilitating water treatment and drinking water purification, reduction of leaching e.g. nitrate, reduction of water usage in production e.g. varieties with easy to clean properties).*

## (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

*Select from:*

☑ Yes

## (3.6.1.16) Financial effect figure in the reporting year (currency)

*2200000000*

## (3.6.1.23) Explanation of financial effect figures

*About 2.2 billion Euro third-party sales of our Triple-S-products contributed to the issue “Water” (reduction of emissions into water, water savings downstream, improved aqua tox profile, reduced water footprint in production along the value chain, facilitating water treatment and drinking water purification, reduction of leaching e.g. nitrate, reduction of water usage in production e.g. varieties with easy to clean properties). We have set the target that by 2030, more than 50% of BASF’s sales relevant to Triple S will be attributable to Sustainable-Future Solutions (2024: 46.3%).*

## (3.6.1.24) Cost to realize opportunity

*3000000*

## (3.6.1.25) Explanation of cost calculation

*The TripleS Team steers BASF's product portfolio to transformation topics such as climate change and energy, resource efficiency and circular economy. The TripleS evaluation is deeply integrated into the assessment of our R&D development processes, also considering the requirements formulated within the Safe and Sustainable by Design framework by the E.U. Commission. Consequently, the team cooperates with a network of experts in business, service, and corporate units to assess BASF's products with regard to their applications and regional aspects. As a result, we categorize our product portfolio into five segments, taking sustainability-related aspects into account: Pioneer, Contributor, Standard, Monitored, and Challenged. The estimated costs above of about 3 million EUR comprise the connected personnel costs (using 20 FTE with an average of 150000 EUR p.a. as the basis for the calculation). Extensive efforts toward automation have led to a significant reduction in estimated personnel costs over the past few years.*

## (3.6.1.26) Strategy to realize opportunity

*Actions taken: Using the Sustainable Solution Steering method, BASF continuously conducts sustainability assessments (also considering water protection) of its entire product portfolio. To identify products with a substantial sustainability contribution, solutions with no sustainability issues are subject to the Check for Sustainability Value Contribution. Within the check, the significance of a solution’s sustainability contribution and the competitive environment are considered. A substantial contribution is established if the solution’s performance is essential for enabling the sustainability benefit in the life cycle, does not go into controversial business areas, and performs above market standard. Action to realize opportunity: We want to strengthen the sustainability focus of our product portfolio. Example including timescale: BASF has developed a sophisticated alternative to traditional runway and road de-icers such as urea or propylene glycol, commonly employed in airports. These conventional de-icers pose risks to water systems if they seep into groundwater. In response, BASF has formulated a solution using formic acid, renowned for its biodegradability. This innovation not only minimizes environmental impact but also reduces the costs associated with wastewater treatment. Here a global market has been developed to replace other chemicals for runway and road de-icing.*
*[Add row]*

### (3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

## Climate change

### (3.6.2.1) Financial metric

*Select from:*

☑ Revenue

### (3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

*25000000000*

### (3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

*Select from:*

☑ 41-50%

### (3.6.2.4) Explanation of financial figures

*About €25 billion of BASF’s total sales are based on Sustainable-Future Solutions. These include products with adequate profitability and a positive contribution to sustainability—either above market standard (Pioneer products) or in line with market standard (Contributor products) with regard to climate change and energy, resource efficiency, or circular economy (BASF Report 2024, p. 161). With these products we are able to support our customers to avoid negative impacts and risks based on climate change and environmental issues and we create new business opportunities support by changes in the regulatory requirements. For example, polyurethane catalysts, which reduce energy consumption and material use, and high-performance insulation materials, which save energy for end users. In line with our corporate strategy, we have set ourselves the target of making sustainability an even greater part of our innovative power. By 2030, more than 50% of BASF’s sales are planned to be attributable to Sustainable-Future Solutions (2024: 46.3%, BASF).*

## Forests

### (3.6.2.1) Financial metric

*Select from:*

☑ Revenue

## (3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

*25000000000*

## (3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

*Select from:*

☑ 41-50%

## (3.6.2.4) Explanation of financial figures

*About €25 billion of BASF’s total sales are based on Sustainable-Future Solutions. These include products with adequate profitability and a positive contribution to sustainability—either above market standard (Pioneer products) or in line with market standard (Contributor products) with regard to climate change and energy, resource efficiency, or circular economy (BASF Report 2024, p. 161). With these products we are able to support our customers to avoid negative impacts and risks based on climate change and environmental issues and we create new business opportunities support by changes in the regulatory requirements. For example, polyurethane catalysts, which reduce energy consumption and material use, and high-performance insulation materials, which save energy for end users. In line with our corporate strategy, we have set ourselves the target of making sustainability an even greater part of our innovative power. By 2030, more than 50% of BASF’s sales relevant to are to be attributable to Sustainable-Future Solutions (2024: 46.3%, BASF Report 2024 p. 162). In addition, our TripleS portfolio also includes products specifically contributing to biodiversity preservation. For instance, BASF generates more than €2.5 billion in sales from products positively impacting biodiversity, such as personal care products produced with RSPO-certified sustainable palm oil.*

### Water

## (3.6.2.1) Financial metric

*Select from:*

☑ Revenue

## (3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

*25000000000*

## (3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

*Select from:*
☑ 41-50%

## (3.6.2.4) Explanation of financial figures

*About €25 billion of BASF’s total sales are based on Sustainable-Future Solutions. These include products with adequate profitability and a positive contribution to sustainability—either above market standard (Pioneer products) or in line with market standard (Contributor products) with regard to climate change and energy, resource efficiency, or circular economy. With these products, we are able to support our customers to avoid negative impacts and risks based on climate change and environmental issues and we create new business opportunities supported by changes in the regulatory requirements. For example, polyurethane catalysts, which reduce energy consumption and material use, and high-performance insulation materials, which save energy for end users. In line with our corporate strategy, we have set ourselves the target of making sustainability an even greater part of our innovative power. By 2030, more than 50% of BASF’s sales are planned to be attributable to Sustainable-Future Solutions (2024: 46.3%).*
*[Add row]*

## C4. Governance

### (4.1) Does your organization have a board of directors or an equivalent governing body?

#### (4.1.1) Board of directors or equivalent governing body

*Select from:*

☑ Yes

#### (4.1.2) Frequency with which the board or equivalent meets

*Select from:*

☑ More frequently than quarterly

#### (4.1.3) Types of directors your board or equivalent is comprised of

*Select all that apply*

☑ Executive directors or equivalent

#### (4.1.4) Board diversity and inclusion policy

*Select from:*

☑ Yes, and it is publicly available

#### (4.1.5) Briefly describe what the policy covers

*In accordance with section 76 (3a) of the German Stock Corporation Act (AktG), one woman sits on the Board of Executive Directors, with suitable consideration of women forming an integral component of succession planning for the Board of Executive Directors. Furthermore, we have set ourselves the target of increasing the proportion of women in leadership positions to 30% by 2030. The global proportion of women in positions with disciplinary responsibility was 29.3% in 2024 (2023: 28.4%). BASF promotes an inclusive work environment with room for diversity, respect, trust, and appreciation. Valuing diversity at all levels is integral to our strategy and corporate values. Our CORE values provide the foundation for responsible conduct and trust-based stakeholder relationships, defining how we work together: • Creative: We make great products and solutions for our customers. This is why we embrace bold ideas and give them space to grow. • Open: We value diversity, in people, opinions and experience. This is why we foster feedback based on honesty, respect and mutual trust. • Responsible: We value the health and safety of* *people above all else. We make sustainability part of every decision. We are committed to strict compliance and environmental standards. • Entrepreneurial: We focus on our customers, as individuals and as a company. We seize opportunities and think ahead. We take ownership and embrace personal accountability.*

## (4.1.6) Attach the policy (optional)

*entire-full-report-basf-ar24.pdf*
*[Fixed row]*

## (4.1.1) Is there board-level oversight of environmental issues within your organization?

| | Board-level oversight of this environmental issue |
|---|---|
| Climate change | *Select from:*<br>☑ Yes |
| Forests | *Select from:*<br>☑ Yes |
| Water | *Select from:*<br>☑ Yes |
| Biodiversity | *Select from:*<br>☑ Yes |

*[Fixed row]*

## (4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

### Climate change

## (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

*Select all that apply*

☑ Chief Executive Officer (CEO)

## (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

*Select from:*

☑ Yes

## (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

*Select all that apply*

☑ Individual role descriptions

## (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

*Select from:*

☑ Scheduled agenda item in every board meeting (standing agenda item)

## (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

*Select all that apply*

☑ Reviewing and guiding annual budgets

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Approving and/or overseeing employee incentives

☑ Overseeing and guiding major capital expenditures

☑ Monitoring the implementation of a climate transition plan

☑ Overseeing and guiding the development of a business strategy

☑ Overseeing and guiding acquisitions, mergers, and divestitures

☑ Overseeing and guiding the development of a climate transition plan

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

## (4.1.2.7) Please explain

*GOVERNANCE MECHANISMS Our Management Board reviews major climate-related topics several times a year, like, for instance: - Climate-related risks and opportunities - Target performance - Budgets for functions and business units involved in climate-related topics - Carbon price forecasts - Progress on specific measures supporting BASF's sustainability strategy. In addition, depending on need, the following topics are addressed: - Investment decisions - Requests for approval of specific action plans, e.g. new R&D initiatives. In the context of reviewing and guiding risk management policies, the Board receives twice a year a summary of the aggregated opportunity/risk exposure of BASF, including climate-related risks. The information is provided by Corporate Controlling and Finance and major points are discussed in Board meetings. This mechanism guarantees that the Board can keep track of changes to the company risk profile (including climate change-related issues) and initiate corrective measures in case of significant changes. EXAMPLE OF DECISIONS In 2024, the board reviewed corporate climate targets and the progress towards them as part of the process to develop BASF's new "Winning Ways" strategy which was presented in September 2024.*

## Forests

### (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

*Select all that apply*

☑ Director on board

### (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

*Select from:*

☑ Yes

### (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

*Select all that apply*

☑ Individual role descriptions

### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

*Select from:*

☑ Scheduled agenda item in some board meetings – at least annually

### (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

*Select all that apply*

☑ Reviewing and guiding annual budgets

☑ Overseeing and guiding acquisitions, mergers, and divestitures

☑ Overseeing the setting of corporate targets
☑ Monitoring progress towards corporate targets
☑ Overseeing and guiding major capital expenditures
☑ Overseeing and guiding the development of a business strategy
☑ Monitoring compliance with corporate policies and/or commitments

## (4.1.2.7) Please explain

*GOVERNANCE MECHANISMS Our Management Board regularly reviews forest-related topics, e.g., Forest-related risks and opportunities, target performance, budgets for functions and business units involved in forest related topics and progress on specific measures supporting BASF's sustainability strategy. The board also approves what is released regarding forest-related information, in our corporate report or the CDP questionnaire. Information on who briefs the board. The Board of Executive Directors is supported by the Corporate Centers, bundling group-wide steering and defining adequate governance. The Environmental Protection, Health & Safety unit in the Corporate Center defines Group-wide management and control systems regarding forest topics (e.g., Environmental protection, EHSQ management system, EHS Data management & reporting), monitors compliance with internal requirements and legal regulations, while the sites and legal entities implement these requirements locally.*

### Water

## (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

*Select all that apply*
☑ Director on board

## (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

*Select from:*
☑ Yes

## (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

*Select all that apply*
☑ Board mandate

## (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

*Select from:*

☑ Scheduled agenda item in some board meetings – at least annually

## (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

*Select all that apply*

☑ Reviewing and guiding annual budgets

☑ Overseeing and guiding scenario analysis

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Approving corporate policies and/or commitments

☑ Monitoring compliance with corporate policies and/or commitments

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

☑ Overseeing and guiding public policy engagement

☑ Reviewing and guiding innovation/R&D priorities

☑ Approving and/or overseeing employee incentives

☑ Overseeing and guiding major capital expenditures

☑ Overseeing and guiding acquisitions, mergers, and divestitures

## (4.1.2.7) Please explain

*GOVERNANCE MECHANISMS Our Management Board reviews at least annually major water-related topics, for instance: - Water-related risks and opportunities - Target performance - Budgets for functions and business units involved in water-related topics - Progress on specific measures supporting BASF's sustainability strategy In addition, depending on need, the following topics are addressed: - Investment decisions - Requests for approval of specific action plans, e.g. new R&D initiatives This range of topics ensures that oversight over water issues is covered from both an operational and a market-driven perspective, that the appropriate strategic decisions are made, and that BASF meets its own commitments. The board also approves what is released regarding relevant water-related information, including CDP. Extensive information on the use of water including data concerning emissions and sustainable water management is publicly available in our corporate report and approved by the board. Through the monitoring of implementation and performance against water-related targets like the establishment of sustainable water management at all Verbund sites and sites in water stress areas (monitored in regular environmental audits), the Management Board can keep track of the progress of water stewardship efforts, and thus the company's efforts to tackle water-related challenges. In case of a clear underperformance, the Board is then able to initiate corrective measures or re-align operational priorities. Above mentioned board member, responsible for Environment, Health, and Safety (EHS), has the overall responsibility for water topics. This board member is briefed by the head of the corporate EHS unit, who is accountable for water issues. EXAMPLE OF DECISIONS In 2024, the board has reviewed our water target and renewed its assessment of the importance for implementing our strategy. At the same time, the determination of water stress areas was updated from Aqueduct 3 to Aqueduct 4, resulting in an increased number of sites to be included in our water target.*

*[Fixed row]*

## (4.2) Does your organization's board have competency on environmental issues?

## Climate change

## (4.2.1) Board-level competency on this environmental issue

*Select from:*

☑ Yes

## (4.2.2) Mechanisms to maintain an environmentally competent board

*Select all that apply*

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Integrating knowledge of environmental issues into board nominating process

☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)

☑ Having at least one board member with expertise on this environmental issue

## (4.2.3) Environmental expertise of the board member

Experience

☑ Executive-level experience in a role focused on environmental issues

☑ Experience in an organization that is exposed to environmental-scrutiny and is going through a sustainability transition

Other

☑ Other, please specify :Climate change is relevant for all executive and management positions. Knowledge about environmental matters is a pre-requisite for every board member. Their competence profile requires many years of management experience in, e.g., scientific fields.

### Forests

## (4.2.1) Board-level competency on this environmental issue

*Select from:*

☑ Yes

## (4.2.2) Mechanisms to maintain an environmentally competent board

*Select all that apply*

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Integrating knowledge of environmental issues into board nominating process

☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)

☑ Having at least one board member with expertise on this environmental issue

## (4.2.3) Environmental expertise of the board member

Academic

☑ Undergraduate education (e.g., BSc/BA in environment and sustainability, climate science, environmental science, water resources management, environmental engineering, forestry, etc.), please specify :Bachelor chemical engineering

☑ Postgraduate education (e.g., MSc/MA/PhD in environment and sustainability, climate science, environmental science, water resources management, forestry, etc.), please specify :Diploma Chemistry - PhD Chemistry

Other

☑ Other, please specify :The board member in charge of Environmental Protection was appointed to this role because of her scientific education coupled with many years in leadership functions in the chemicals business.

# Water

## (4.2.1) Board-level competency on this environmental issue

*Select from:*

☑ Yes

## (4.2.2) Mechanisms to maintain an environmentally competent board

*Select all that apply*

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Having at least one board member with expertise on this environmental issue

☑ Other, please specify :Regular meetings of board member with SVP responsible for environmental protection with updates on topical issues including water; Monthly meetings of level 1 and 2 executives with water issue being discussed if relevant at the time.

## (4.2.3) Environmental expertise of the board member

Academic

☑ Postgraduate education (e.g., MSc/MA/PhD in environment and sustainability, climate science, environmental science, water resources management, forestry, etc.), please specify :Chemistry

Experience

☑ Executive-level experience in a role focused on environmental issues

☑ Experience in an organization that is exposed to environmental-scrutiny and is going through a sustainability transition

Other

☑ Other, please specify :The board member in charge of Environmental Protection was appointed to this role because of her scientific education coupled with many years in leadership functions in the chemicals business.

*[Fixed row]*

## (4.3) Is there management-level responsibility for environmental issues within your organization?

| | Management-level responsibility for this environmental issue |
|---|---|
| Climate change | *Select from:*<br>☑ Yes |
| Forests | *Select from:*<br>☑ Yes |
| Water | *Select from:* |

| | Management-level responsibility for this environmental issue |
|---|---|
| | ☑ Yes |
| Biodiversity | *Select from:*<br>☑ Yes |

*[Fixed row]*

## (4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

### Climate change

### (4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ President

### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets
☑ Measuring progress towards environmental corporate targets
☑ Setting corporate environmental targets

Strategy and financial planning
☑ Implementing a climate transition plan
☑ Implementing the business strategy related to environmental issues
☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

## (4.3.1.4) Reporting line

*Select from:*
☑ Reports to the board directly

## (4.3.1.5) Frequency of reporting to the board on environmental issues

*Select from:*
☑ More frequently than quarterly

## (4.3.1.6) Please explain

*ORGANIZATIONAL STRUCTURE The President of the Corporate Development Division represents the highest responsibility for overall governance for climate protection below the Board of Directors (delegation of governance from the Board). The President leads the Corporate Development Division and reports directly to the CEO. The three major units of this division– strategic planning (including sustainability strategy), technology assessments, and economic evaluations – provide core global functionalities for BASF's greenhouse gas (GHG) emission steering. This President has oversight over the measures for GHG emission steering governed by the above-mentioned three major units of the Corporate Development Division. Furthermore, he / she is briefed regularly on current and emerging climate change-related issues highlighted by the head of the "Carbon Steering" unit within the Corporate Development Division, which covers these issues constantly as part of its core responsibilities. The President of the Procurement Division represents sustainability in our supply chain, including our efforts to reduce our Scope-3.1-emissions. PROCEDURES The three major units of this division– strategic planning (including sustainability strategy), technology assessments, and economic evaluations – provide core global functionalities for BASF's greenhouse gas (GHG) emission steering, e.g. governance for emission reduction and energy efficiency activities, consideration of GHG emissions in investment decisions, assessment of long-term scenarios, and preparation of top management decisions on climate protection, such as corporate environmental goal setting. The Procurement Division launched the Supplier CO2 Management Program (SCMP) 2021, to create transparency on the CO2 footprint of the materials purchased from BASF and reduce in a second phase the PCF values.*

### Forests

### (4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ President

### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a business strategy which considers environmental issues

☑ Managing annual budgets related to environmental issues

### (4.3.1.4) Reporting line

*Select from:*

☑ Reports to the board directly

### (4.3.1.5) Frequency of reporting to the board on environmental issues

*Select from:*

☑ More frequently than quarterly

### (4.3.1.6) Please explain

*ORGANIZATIONAL STRUCTURE The President of the Care Chemicals Division is responsible for the overall governance of forest protection related to the purchase of palm (kernel) oil below the Board of Directors (delegation of governance responsibility from Board). The President leads the Care Chemical Division and reports directly to a Board member with overall responsibility for forest protection within BASF. PROCEDURES The Care Chemicals division defines requirements for sourcing of renewable raw materials e.g. palm (kernel) oil, oversees monitoring processes, and integrates major global functions in preparing decisions of the board member on goal setting. Regular reporting and exchange between the Care Chemicals Division President and the responsible Board member ensures consistent monitoring and management of forests-related risks and opportunities.*

## Water

### (4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ President

### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

☑ Implementing the business strategy related to environmental issues

☑ Managing acquisitions, mergers, and divestitures related to environmental issues

☑ Managing annual budgets related to environmental issues

☑ Managing environmental reporting, audit, and verification processes

Other

☑ Providing employee incentives related to environmental performance

### (4.3.1.4) Reporting line

*Select from:*

☑ Reports to the board directly

### (4.3.1.5) Frequency of reporting to the board on environmental issues

*Select from:*

☑ More frequently than quarterly

### (4.3.1.6) Please explain

*ORGANIZATIONAL STRUCTURE The president reports to the Board directly. The board member responsible for global Environment, Health and Safety has the highest overall governance responsibility for water topics on the Board of Directors (BoD). Reports cover i.a., investments (spec. in water stress areas), and strategic topics (e.g., long-term adaptation requirements to prevent water shortages). Meetings with other BoD members and the President in charge of Corporate Environmental Protection ensure regular exchange on water issues. PROCEDURES Water issues are addressed in the context of immediate relevance, strategic implications, and investment projects. The Corporate Env. Prot. unit defines requirements for the Responsible Care Management System (in agreement with the board member mentioned above), oversees monitoring processes, and integrates major global functions in preparing decisions of the board member on water topics, e.g., corporate env. goal setting, controlling, and reporting.*

*[Add row]*

## (4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

### Climate change

## (4.5.1) Provision of monetary incentives related to this environmental issue

*Select from:*

☑ Yes

## (4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

*20*

## (4.5.3) Please explain

*Annual variable compensation of Board members is based on the achievement of set targets and company success. Here, performance according to ROCE, EBITDA, and the achievement of BASF's climate protection target are equally important. Board members receive short- and long-term incentives. All BASF employees entitled to a bonus may have climate-/environment-related targets on which their bonus depends. For C-suite executives, this is standard, but the percentage of bonus related to environmental or climate targets can only be estimated. For the board itself, this can be explained better: Our compensation report 2024 discloses that the target achievement of the sustainability goal (absolute reduction of GHG emissions) accounted for one-third of the long-term incentive (LTI program for the performance period). LTI dominates performance-driven compensation. Using a conservative approach, we estimate the total C-Suite and board-level monetary incentive linked to our GHG KPI at 20%.*

### Forests

## (4.5.1) Provision of monetary incentives related to this environmental issue

*Select from:*

☑ Yes

## (4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

*6*

## (4.5.3) Please explain

*The structure of the compensation of Board members is designed to contribute to sustainable business success and the achievement of strategic corporate targets. Board members receive a short-term incentive (STI) and a long-term incentive (LTI). Our compensation report 2024 discloses the target achievements. Sales of "Sustainable-Future Solutions" e.g. products derived from natural renewable feedstocks contribute to EBITDA before special items, that has a weighting of 25% in the*

*STI formula. As the STI represents 25% of total Board remuneration, and 25% of the STI is tied to sales of 'Sustainable-Future Solutions' that contribute to EBITDA before special items, this linkage corresponds to around 6% of total Board remuneration in total.*

### Water

## (4.5.1) Provision of monetary incentives related to this environmental issue

*Select from:*

☑ Yes

## (4.5.3) Please explain

*Incentives for members of the Board of Directors are based, among others, on the achievement of strategic targets relating to the further development of sustainability, including the development of products with benefits to water efficiency (sustainable solution steering), circularity and operational efficiency improvements. Specifically, Sustainable Water Management achievements are part of BASF's corporate targets. Accountability for target achievement lies with the member of the executive board in charge of corporate EHS and ultimately the CEO.*
*[Fixed row]*

## (4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

### Climate change

## (4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Board/Executive board

## (4.5.1.2) Incentives

*Select all that apply*

☑ Bonus - % of salary

## (4.5.1.3) Performance metrics

Targets

☑ Achievement of environmental targets

Strategy and financial planning

☑ Achievement of climate transition plan

Emission reduction

☑ Reduction in absolute emissions

## (4.5.1.4) Incentive plan the incentives are linked to

*Select from:*

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

## (4.5.1.5) Further details of incentives

*Annual variable compensation of Board members is based on the achievement of set targets and the company's success. The actual incentive is comprised of a short-term incentive (STI) and a long-term incentive (LTI). The STI is granted annually and covers a one-year performance period. It is based on the achievement of three financial targets (ROCE, EBITDA before special items, and cash flows from operating activities) and one nonfinancial component. Each of the four targets is weighted at 25%. The nonfinancial targets include employee engagement, occupational and process safety, and progress on strategic projects. The payout is capped at 200% of the target amount and is made in May of the following year. For 2024, the STI factor was 80.0%. The LTI follows a four-year performance period. Each year, a new LTI plan is granted and converted into virtual performance share units (PSUs). At the beginning of the period, the Supervisory Board sets three strategic targets: (1) ROCE above the cost of capital, (2) improvement in EBITDA before special items vs. a peer group, and (3) reduction of $CO_2$ emissions by 25% by 2030 (vs. 2018 baseline). Annual performance against these targets determines the final number of PSUs. The payout is based on this achievement plus the share price and dividends over the period and is capped at 200%. Greenhouse gas (GHG) emissions are thus firmly embedded in the long-term performance measurement and form a core sustainability metric. Other elements of the system include a share ownership guideline, claw back and withholding clauses, and a 12-month post-contractual non-compete clause. The revised compensation system was approved by the Annual Shareholders' Meeting on April 25, 2024, with 77.27% support and aims to enhance transparency, strategic alignment, and sustainability focus. The effective compensation system for the Board of Executive Directors has been made publicly available on the BASF website at basf.com/compensation report. The effective compensation system for the Board of Executive Directors has been made publicly available on the BASF website at basf.com/compensationreport.*

## (4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*The incentive directly depends on one of our most important KPIs, i.e. effective climate protection (reduction of CO2-emissions by 25% by 2030 compared to 2018). BASF has set itself ambitious targets along the value chain. Two of these indicators are particularly important, i.e. "Return on capital employed (ROCE)" – and "Absolute CO2 emissions". As our most important key performance indicators (KPIs), these two metrics are the main indicators used to steer the BASF Group.*

## Forests

### (4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Board/Executive board

### (4.5.1.2) Incentives

*Select all that apply*

☑ Bonus - % of salary

### (4.5.1.3) Performance metrics

Targets

☑ Achievement of environmental targets

Strategy and financial planning

☑ Achievement of climate transition plan

Emission reduction

☑ Reduction in absolute emissions

### (4.5.1.4) Incentive plan the incentives are linked to

*Select from:*

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

### (4.5.1.5) Further details of incentives

*Annual variable compensation of Board members is based on the achievement of set targets and the company's success. The actual incentive is comprised of a short-term incentive (STI) and a long-term incentive (LTI). The STI is granted annually and covers a one-year performance period. It is based on the achievement of three financial targets (ROCE, EBITDA before special items, and cash flows from operating activities) and one nonfinancial component. Each of the four targets is weighted at 25%. The nonfinancial targets include employee engagement, occupational and process safety, and progress on strategic projects. The payout is capped at 200% of the target amount and is made in May of the following year. For 2024, the STI factor was 80.0%. The LTI follows a four-year performance period. Each year, a new LTI plan is granted and converted into virtual performance share units (PSUs). At the beginning of the period, the Supervisory Board sets three strategic targets: (1) ROCE above the cost of capital, (2) improvement in EBITDA before special items vs. a peer group, and (3) reduction of $CO_2$ emissions by 25% by 2030 (vs. 2018 baseline). Annual performance against these targets determines the final number of PSUs. The payout is based on this achievement plus the share price and dividends over the period and is capped at 200%. The structure of the compensation of Board members is designed to contribute to sustainable business success and the achievement of strategic corporate targets. Board members receive a short-term incentive (STI) and a long-term incentive (LTI). Our compensation report 2024 discloses the target achievements. Sales of "Sustainable-Future Solutions" e.g. products derived from natural renewable feedstocks contribute to EBITDA before special items, that has a weighting of 25% in the STI formula.*

## (4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*By 2030, we want to achieve more than 50% of BASF sales relevant for TripleS from Sustainable-Future Solutions – products that make a positive contribution to sustainability. Among other things, products that contain RSPO certified palm qualify as such products. These products, in turn, ensure deforestation-free production and thereby contribute to our goal in this area. In 2024, BASF sales revenue from Sustainable-Future Solutions products came to 46.3% (2023: 41.4%, our base year). We remain well on our way to achieving the target set. Together with the operating divisions, our Corporate Sustainability unit in the Corporate Center continuously tracks progress toward meeting the target based on our monthly reports of sale revenue.*

### Water

## (4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Other C-Suite Officer, please specify :Board member in charge of environmental protection

## (4.5.1.2) Incentives

*Select all that apply*

☑ Bonus - % of salary

## (4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

Resource use and efficiency

☑ Improvements in water efficiency – direct operations

Pollution

☑ Improvements in wastewater quality – direct operations

Policies and commitments

☑ Other policies and commitments-related metrics, please specify :Implementation of Sustainable Water Management Standard

## (4.5.1.4) Incentive plan the incentives are linked to

*Select from:*

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

## (4.5.1.5) Further details of incentives

*The compensation of the Board of Executive Directors is i.a. determined by the financial position, as well as the performance of the board as a whole. It is designed to contribute to sustainable corporate development and the achievement of strategic corporate goals. The strategic targets “growth,” “profitability” and “sustainability” are represented in the long-term incentive (LTI) program. CO2-emission-reduction is at the core of the LTI at BASF. The LTI is complemented by short-term incentives (STI), which are rewarded i.a. upon reaching the Sustainable Water Management goal.*

## (4.5.1.6) How the position’s incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*Our goal is to introduce sustainable water management at all production sites in water stress areas (25% of production sites) and at our major Verbund sites by 2030, covering 89% of BASF’s total water abstraction. BASF executives at all involved levels, including the production site managers, are expected to contribute to this publicly announced target. Sustainable Water Management entails the management of all water used at a production site, including improving water efficiency and wastewater quality. Moreover, water efficiency improvements are directly linked to CO2 reductions since they are achieved through improved technology (e.g. efficient pumps, optimized process control) and better water management (e.g. decreased water use, more reuse and recycling) and thus contribute to the achievement of the LTI.*

*[Add row]*

## (4.6) Does your organization have an environmental policy that addresses environmental issues?

| | Does your organization have any environmental policies? |
|---|---|
| | *Select from:*<br>☑ Yes |

*[Fixed row]*

## (4.6.1) Provide details of your environmental policies.

### Row 1

### (4.6.1.1) Environmental issues covered

*Select all that apply*

☑ Water

### (4.6.1.2) Level of coverage

*Select from:*

☑ Organization-wide

### (4.6.1.3) Value chain stages covered

*Select all that apply*

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

### (4.6.1.4) Explain the coverage

*BASF's company-wide water position shows the commitment to responsible water use at all production sites, water catchment areas, and along the entire value chain. As a co-founder of the U.N. Global Compact, BASF contributes to the implementation of the United Nations' Agenda 2030. Our products, solutions and technologies support the achievement of the U.N. Sustainable Development Goals (SDGs). We are contributing to the SDGs of achieving access to clean water and sanitation for all and of ensuring responsible consumption and production. We acknowledge the human right to water. To avoid unanticipated emissions and the pollution of surface or groundwater, we have water protection concepts for our production sites in place. These water protection plans involve evaluating wastewater in terms of risk and drawing up suitable monitoring approaches. Our general approach regarding water management is to reduce wastewater volumes and contaminant loads at the source in our production processes, and to reuse water and material flows internally as far as possible. With technical measures and optimized operating methods, we are continually optimizing our global energy consumption from the production, processing and transport of water. We work collaboratively with value chain partners and civil society to protect water and have linked up with a variety of organizations. We are regularly and transparently reporting water related data in our corporate report.*

## (4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to take environmental action beyond regulatory compliance

☑ Commitment to stakeholder engagement and capacity building on environmental issues

Water-specific commitments

☑ Commitment to control/reduce/eliminate water pollution

☑ Commitment to water stewardship and/or collective action

☑ Other water-related commitment, please specify :reduce wastewater volumes and contaminant loads at the source in our production processes, and to reuse water and material flows internally as far as possible

Social commitments

☑ Commitment to respect internationally recognized human rights

Additional references/Descriptions

☑ Recognition of environmental linkages and trade-offs

☑ Description of environmental requirements for procurement

☑ Description of impacts on natural resources and ecosystems

☑ Acknowledgement of the human right to water and sanitation

☑ Reference to timebound environmental milestones and targets

☑ Description of dependencies on natural resources and ecosystems

☑ Other additional reference/description, please specify **:reference to internal managenment systems and customer engagement**

## (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

*Select all that apply*

☑ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

## (4.6.1.7) Public availability

*Select from:*

☑ Publicly available

## (4.6.1.8) Attach the policy

*2024-Water-Position-BASF.pdf*

### Row 2

## (4.6.1.1) Environmental issues covered

*Select all that apply*

☑ Climate change

## (4.6.1.2) Level of coverage

*Select from:*

☑ Organization-wide

## (4.6.1.3) Value chain stages covered

*Select all that apply*

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

## (4.6.1.4) Explain the coverage

*We strive to become more efficient in our production and energy use, we increase our use of renewable energies in our operations and we are accelerating the development of new CO2-free processes for the production of chemicals (direct operations). Portfolio and up-/downstream value chain: We use electricity from renewable sources instead of electricity from fossil fuels to produce low-PCF and zero-PCF products. We also use renewable, waste-based or recycled raw materials such as castor oil, biomethane or pyrolysis oil from plastic waste to minimize the Product Carbon Footprint (PCF) of our products. We are assessing our partners and support them in improving environmental conditions with the TfS-initiative (Together for Sustainability). The BASF Supplier Code of Conduct expects suppliers to use resources efficiently, apply energy-efficient, environmentally friendly technologies and reduce emissions. Through our Supplier Carbon Management Program we work with our suppliers to decrease the PCF of the materials we source. We also work with our customers and aim to reduce emissions in their processes: e.g. we rely on product adaptations: Climate-damaging blowing agents for foaming polyurethane foams can now be largely dispensed with in the downstream value chain. The application of our products like insulation material leads to GHG emission savings at our customers. Our zero-and low-PCF-products help our customers reduce their Sope-3-emissions.*

## (4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to a circular economy strategy

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to take environmental action beyond regulatory compliance

☑ Commitment to stakeholder engagement and capacity building on environmental issues

Climate-specific commitments

☑ Commitment to net-zero emissions

☑ Other climate-related commitment, please specify :reduction of absolute GHG emissions (scope 1 and 2) globally by 25 % by 2030 (compared to 2018); reduction of specific scope 3.1 GHG emissions by 15 % compared to 2022

Additional references/Descriptions

☑ Description of environmental requirements for procurement

☑ Recognition of environmental linkages and trade-offs

## (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

*Select all that apply*

☑ Yes, in line with the Paris Agreement

## (4.6.1.7) Public availability

*Select from:*

☑ Publicly available

## (4.6.1.8) Attach the policy

*BASF_Global_Climate_Policy.pdf*

### Row 3

## (4.6.1.1) Environmental issues covered

*Select all that apply*

☑ Forests

## (4.6.1.2) Level of coverage

*Select from:*

☑ Organization-wide

## (4.6.1.3) Value chain stages covered

*Select all that apply*

☑ Direct operations

☑ Upstream value chain

## (4.6.1.4) Explain the coverage

*General forest policy: In 2020 BASF released its group wide BASF Group's Position on Forest Protection, that encompasses our renewable raw material supply chains including the 3rd party supply chain of our direct supply base, our own operations, as well as our products with detailed commitments to actions, such as collaboration and partnering with suppliers, evaluating and assessing current and potential non-compliance and systematically evaluating sustainability topics Commodity specific policy: The publicly available BASF Palm Sourcing Policy further specifies key elements of our palm related sourcing and is based on our Supplier Code of Conduct. We expect our suppliers to increasingly address the key elements, such as supporting the process towards an enhanced industry standard to conserve and restore High Conservation Value (HCV) and High Carbon Stock (HCS) Areas, developing new plantings in accordance with the HCS Approach Toolkit, abstaining from development of peat land, support the rigorous implementation of a free-prior-informed consent process and social impact assessments with regard to the development of plantings, promote upstream traceability and transparency to oil mill level and promote smallholder inclusion into certified supply chains.*

*BASF's forest-related policies are subject to constant reviews by procurement and stakeholder relations employees and are updated based on new arising market and/or industry information.*

## (4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to take environmental action beyond regulatory compliance

☑ Commitment to stakeholder engagement and capacity building on environmental issues

Forests-specific commitments

☑ Commitment to no development on peat regardless of depth

☑ Commitment to no land clearance by burning or clearcutting

☑ Commitment to the use of the High Conservation Value (HCV) approach

☑ Commitment to facilitate the inclusion of smallholders into the value chain

☑ Commitment to no deforestation, to no planting on peatlands, and to no exploitation (NDPE) by target date, please specify :2025

☑ Commitment to no-conversion of natural ecosystems by target date, please specify :N/A

☑ Commitment to no-deforestation by target date, please specify :2025

Social commitments

☑ Adoption of the UN International Labour Organization principles

☑ Commitment to promote gender equality and women's empowerment

☑ Commitment to respect and protect the customary rights to land, resources, and territory of Indigenous Peoples and Local Communities

☑ Commitment to respect internationally recognized human rights

☑ Commitment to secure Free, Prior, and Informed Consent (FPIC) of indigenous people and local communities

Additional references/Descriptions

☑ Description of commodities covered by the policy

☑ Description of environmental requirements for procurement

☑ Description of grievance/whistleblower mechanism to monitor non-compliance with the environmental policy and raise/address/escalate any other greenwashing concerns

☑ Description of membership and financial support provided to organizations that seek to influence public policy

## (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

*Select all that apply*

☑ Yes, in line with another global environmental treaty or policy goal, please specify :Amsterdam Declaration Partnership

## (4.6.1.7) Public availability

*Select from:*

☑ Publicly available

## (4.6.1.8) Attach the policy

*2025-BASF-Group---Forest-Protection-Position.pdf*
*[Add row]*

# (4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

## (4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

*Select from:*

☑ Yes

## (4.10.2) Collaborative framework or initiative

*Select all that apply*

☑ UN Global Compact
☑ Mission Possible Partnership
☑ Alliance for Water Stewardship (AWS)
☑ Forum for Sustainable Palm Oil (FONAP)
☑ Roundtable on Sustainable Palm Oil (RSPO)
☑ World Business Council for Sustainable Development (WBCSD)
☑ High Carbon Stock Approach Steering Group
☑ Ellen MacArthur Foundation Global Commitment
☑ Global Reporting Initiative (GRI) Community Member
☑ Task Force on Nature-related Financial Disclosures (TNFD)
☑ Task Force on Climate-related Financial Disclosures (TCFD)
☑ Other, please specify **:Global Impact Coalition; Polish Coalition on sustainable palm oil; Brazilian Coalition on Climate; Palm Oil Collaboration Group (POCG)**

## (4.10.3) Describe your organization’s role within each framework or initiative

*BASF is member of the Global Impact Coalition (GIC). The Global Impact Coalition brings together the world’s leading chemical companies with a combined annual revenue of over 350 billion dollars. The GIC was incubated at the World Economic Forum and is now an independent entity guided by the CEOs of the member companies. BASF supports the Task Force on Climate-related Financial Disclosures (TCFD) recommendations since November 2018. By publicly declaring support for the TCFD and its recommendations, companies demonstrate that they are taking action to build a more resilient financial system through climate-related disclosure. BASF actively supports the UN Global Compact, a voluntary initiative based on company commitments to implement universal sustainability principles and to advance UN goals such as the Sustainable Development Goals (SDGs). BASF is a member of the World Business Council for Sustainable Development (WBCSD) and supports the Chemicals Group in different areas. We are a member with several organizations including the Roundtable on Sustainable Palm Oil, the Forum for Sustainable Palm Oil (FONAP) (category “Supporter”), the Palm Oil Collaboration Group (POCG), the Brazilian Coalition on Climate, Forests and Agriculture and the High Carbon Stock Approach Steering Group. BASF is a member in the forum of the Taskforce on Nature-related Financial Disclosures (TNFD) initiative, which provides recommendations for reporting on nature-related risks and activities. We are an active advisory member of the working group for chemical sector guidelines that TNFD established at the beginning of 2023. Our involvement in organizations such as the Alliance to End Plastic Waste and the Alliance for Water Stewardship helps to preserve biodiversity in bodies of water. Together with international partners and based on the dialog with stakeholders in the food value chain, we are driving forward measures to promote sustainable agriculture. In the United States, for example, BASF is a member of the Honey Bee Health Coalition, which aims to preserve healthy honeybee populations and support healthy populations of native and managed pollinators in productive agricultural systems and thriving ecosystems. BASF France SAS is part of the Entreprises pour l’Environnement network, which launched the Act4nature campaign with the main objective of protecting and enhancing biodiversity.*
*[Fixed row]*

## (4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

## (4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

*Select all that apply*

☑ Yes, we engaged directly with policy makers

☑ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

## (4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

*Select from:*

☑ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

## (4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

*Select all that apply*

☑ Paris Agreement

☑ Kunming-Montreal Global Biodiversity Framework

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

## (4.11.4) Attach commitment or position statement

*BASF_Climate_Water_Forests_Policies_merged.pdf*

## (4.11.5) Indicate whether your organization is registered on a transparency register

*Select from:*

☑ Yes

## (4.11.6) Types of transparency register your organization is registered on

*Select all that apply*

☑ Mandatory government register

## (4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

*European Union: EU Transparency Register ID: 7410939793-88 Germany: Berlin Lobbyregister-ID: R002326 United States Lobbying Disclosures reported to the Clerk of the House of Representatives and the Secretary of the Senate: House ID 316800000, Senate ID 5506-12.*

## (4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

*The Board of Directors (BoD) decides on BASF's environmental strategies, taking thorough analysis by experts and practitioners at the working level into account. The heads of the Corporate Development and Corporate Governance units and the Net Zero Accelerator project report to the BoD and have the key position to ensure consistency of actions resulting from the decisions. In our advocacy work, we act in compliance with our Global Code of Conduct and the rules and principles*

*set out in our Policy on Government Relations and Advocacy. PROCESS As associations act on behalf of their members, we ask them to apply the same principles. We assure global alignment of our advocacy work and our activities in associations via established governance processes and internal networks that include all world regions. E.g., climate policy-related corporate activities are mainly stipulated and performed by Energy and Climate Policy (Corporate Communications and Government Relations unit) and Sustainability Strategy (Corporate Development unit) organizations in BASF. Representatives have regular meetings with relevant BASF colleagues (sustainability responsibilities in business divisions through our Sustainable Business Community as well as our EHSQ forum). The corporate groups are connected to a network of BASF representatives with analogous functions globally, through email and web conferences, to receive regular updates. Considering developments in technologies and policies, concerning climate, water and forests, we jointly agree on BASF's positions and publish our common view on the company website. Our positions serve as a yardstick against which we and others measure our own and our industry group's activities. We regularly review the positions and activities on environmental policies of our major associations and publish our findings on the internet. INCONSISTENCY MANAGEMENT If an association's position on an issue that is core to BASF's membership fundamentally deviates from BASF's position or our principles and values, BASF increases its engagement in that association to improve alignment or to demand that the association stop advocating against our interests or our values and principles. If no agreement can be found, an overarching assessment of the association's performance, positions, views, and membership value regarding all issues relevant for BASF is performed. Based on this, a decision is taken on the future of our membership in this association.*
*[Fixed row]*

## (4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

### Row 1

#### (4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

*NAME EU Industrial Carbon Management Strategy; Gas Directive; Renewable Energy Directive KEY ACTIONS Industrial carbon management involves the use of a range of technologies to capture, store, transport and use CO2 emissions, as well as to remove CO2 from the atmosphere. The EU Industrial Carbon Management Strategy and related directives seek to develop these technologies and the regulatory and investment framework.*

#### (4.11.1.2) Environmental issues the policy, law, or regulation relates to

*Select all that apply*
☑ Climate change

#### (4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Financial mechanisms (e.g., taxes, subsidies, etc.)
☑ Emissions trading schemes

## (4.11.1.4) Geographic coverage of policy, law, or regulation

*Select from:*

☑ Regional

## (4.11.1.5) Country/area/region the policy, law, or regulation applies to

*Select all that apply*

☑ EU27

## (4.11.1.6) Your organization’s position on the policy, law, or regulation

*Select from:*

☑ Support with minor exceptions

## (4.11.1.7) Details of any exceptions and your organization’s proposed alternative approach to the policy, law, or regulation

*EXCEPTIONS Limiting the substitution of fossil-based carbon solely to long-lasting applications like construction products. SUGGESTIONS In order to tap into the potential of CCU and CCS, supporting measures are needed, for example Carbon Contracts for Difference and the development of the necessary infrastructure. The circular potentials of CCU should be tapped via an end-of-life pricing of CO2 emissions that excludes double counting, e.g. in the EU ETS. The climate contribution of CCU compared to conventional fossil feedstocks should be recognized for both short- and long-lived products. The relative benefit of using CCU is based on the avoidance of fossil raw material extraction. Of course, long-lasting products are absorbing carbon longer than short-lived products. But in society, there is demand for both types of products, because they have different functions: a shampoo cannot be replaced by a sewage pipe. Instead of extracting new fossil carbon, CCU uses CO2 from processes with unavoidable CO2 generation that would otherwise have been emitted. The reduction of greenhouse gas emissions results from avoiding that the respective amount of fossil raw material is extracted from the ground. The climate benefit of CCU in chemistry is thus given on the input side, regardless of the service life of the new product produced from the captured CO2. There is no additional environmental benefit in assigning the use of CCU to long-lasting products. Processes with particularly high energy requirements such as DACCS (Direct Air Capture with CCS) should contribute to the fulfilment of climate targets through government cooperation/certificates in accordance with the Paris Agreement.*

## (4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

*Select all that apply*

☑ Ad-hoc meetings

☑ Discussion in public forums

☑ Responding to consultations

☑ Submitting written proposals/inquiries

### (4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

*0*

### (4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

*The chemical industry is based on carbon. Petrochemicals are contained in around 95% of all manufactured products. BASF aims to achieve net zero CO2 emissions (Scope 1, 2 and 3.1) globally by 2050 and is currently assessing all options to reduce other Scope 3 emissions, including the step-by-step replacement of the fossil raw material base. A climate-neutral chemical industry requires comprehensive carbon management. There are limited carbon sources available to produce carbon-based products in a climate neutral economy. Recycling and biomass are essential future feedstocks, however, considering limited overall availability and potential trade-offs, CCS and CCU are both needed in addition. CCU replaces fossil, energy-rich materials for material production, which can now remain permanently in the ground. On the downside, the use of CO2 as a raw material requires enough renewable electricity and / or hydrogen at competitive costs. Therefore, the reduction of hard-to-abate emissions also requires the use of CCS for the chemical industry. In addition, CCS is needed in the long term for technical negative emissions. For carbon management, economic aspects must be taken into account in addition to physical / technical aspects, namely if otherwise the competitiveness of local production deteriorates significantly. The climate transformation requires substantial investments. The change of the feedstock base for material use requires i. a. research investments, construction of new and conversion of existing production facilities and the development of new external infrastructures. Some cost reductions are to be expected due to technological progress, especially in capture and energy supply. Some costs will remain permanently higher, e. g. due to the additional step required to store carbon in CCS and the activation energy of CO2 for CCU. Still, it is essential to develop mechanisms which enable industry to remain cost-competitive in Europe while enabling the transition.*

### (4.11.1.11) Indicate if you have evaluated whether your organization’s engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

*Select from:*

☑ Yes, we have evaluated, and it is aligned

### (4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

*Select all that apply*

☑ Paris Agreement

## Row 2

### (4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

*NAME The EU Gas Directive, in addition to the Renewable Energy Directive KEY ACTIONS The directive, which covers RFNBO, now includes a definition for low-carbon fuel/hydrogen.*

### (4.11.1.2) Environmental issues the policy, law, or regulation relates to

*Select all that apply*

☑ Climate change

### (4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Energy and renewables

☑ Renewable energy generation

### (4.11.1.4) Geographic coverage of policy, law, or regulation

*Select from:*

☑ Regional

### (4.11.1.5) Country/area/region the policy, law, or regulation applies to

*Select all that apply*

☑ EU27

### (4.11.1.6) Your organization's position on the policy, law, or regulation

*Select from:*

☑ Support with minor exceptions

### (4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

*EXCEPTIONS Current regulations stipulate that energy from renewable fuels of non-biogenic origin can only be counted towards targets if it reduces greenhouse gas emissions by at least 70%, and prohibit new or renewed direct financial support for electricity generation from forestry biomass in dedicated power plants, unless biomass CO2 capture and storage is used in the process. SUGGESTIONS BASF supports the gas directive but urges policy makers to create a pragmatic and technology-neutral delegated act. In addition to the rules set out in the renewable energy directive and its respective delegated acts on RFNBO, the delegated act for the low-carbon GHG emission saving methodology, derived from Gas Directive Art. 9, should adopt a technology-neutral approach that prioritizes GHG emission savings. The primary objective should be to meet the threshold of -70% GHG emission saving LCA, as defined in the Gas Directive. To facilitate the necessary expansion of the hydrogen market, this criterion should be designed in a manner that enables producers to utilize project-specific upstream emission values for gas/methane. This approach ensures fairness and avoids discrimination against regions with better GAS CO2 footprints, while also incentivizing the use of more climate-friendly gas in the production process. Furthermore, a technology-neutral approach should be implemented for the electricity used in the low-carbon fuel/H2 production process based on LCA principles. To achieve the GHG emission reduction threshold, flexibility in electricity sourcing for low-carbon fuel projects, in addition to RFNBO conform RES, should be allowed. This flexibility acknowledges the primary focus on achieving significant GHG emission reductions.*

## (4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

*Select all that apply*

☑ Ad-hoc meetings

☑ Discussion in public forums

☑ Responding to consultations

☑ Submitting written proposals/inquiries

## (4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

*0*

## (4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

*BASF wants to achieve net zero emissions by 2050. To do so we develop emission-free technologies at industrial scale, which will replace fossil fuels such as natural gas with renewable electricity and zero and low-carbon hydrogen. Electricity demand at our major sites, including Ludwigshafen will thus increase sharply. From around 2035, it is expected to be more than triple. A precondition for the transformation of chemical production the reliable availability of large quantities of renewable electricity and hydrogen at competitive prices. Beside direct electrification where possible, the use of zero and low-carbon hydrogen plays an essential role, as hydrogen is primarily used as a raw material for chemical production. The gradual substitution of "grey" hydrogen by zero and low-carbon hydrogen is a central emission reduction building block. We expect new hydrogen applications (CCU, energy use) in the future and thus a trend toward increasing hydrogen demand. BASF supports a rapid and economically feasible hydrogen ramp-up in Germany and Europe and is actively driving this forward. The projects for the local and near-consumer production of "green" (via electrolysis) and "turquoise" (via methane pyrolysis) hydrogen at the Ludwigshafen Verbund site are a building block in this* *regard. However, these projects have limits in terms of economic viability and availability (e.g., of electricity from renewable energies) and can therefore only cover a smaller part of future demand. Procurement via pipeline will play a much more important role for the hydrogen supply. Against this background, we are concerned about the 2030 "green" RNFBO target for industry in the RED III, which sets a share of 42% of industrial consumption in 2030 for each EU member state. In principle, we do not consider subtargets/ quotas as well as technology specific approaches, such as the specific focus on "green" hydrogen from electrolysis, to be a cost-effective way of CO avoidance. That is also why we call for a pragmatic delegated act on low-carbon fuel, in order to allow the sustainable hydrogen market a urgently needed market ramp up in order to facilitate the pipeline infrastructure uptake as well as providing the needed volumes of sustainable hydrogen to the industry.*

## (4.11.1.11) Indicate if you have evaluated whether your organization’s engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

*Select from:*

☑ Yes, we have evaluated, and it is aligned

## (4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

*Select all that apply*

☑ Paris Agreement

### Row 3

## (4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

*NAME Water Framework Directive (Revision) KEY ACTIONS The directive i.a. defines pollutants and hazardous substances, prescribes measures to control emissions and discharges, and calls for the gradual reduction or complete elimination of discharges, emissions and losses of priority hazardous substances.*

## (4.11.1.2) Environmental issues the policy, law, or regulation relates to

*Select all that apply*

☑ Water

## (4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Environmental impacts and pressures

☑ Water availability

☑ Water pollution

## (4.11.1.4) Geographic coverage of policy, law, or regulation

*Select from:*

☑ Regional

## (4.11.1.5) Country/area/region the policy, law, or regulation applies to

*Select all that apply*

☑ EU27

## (4.11.1.6) Your organization’s position on the policy, law, or regulation

*Select from:*

☑ Support with minor exceptions

## (4.11.1.7) Details of any exceptions and your organization’s proposed alternative approach to the policy, law, or regulation

*According to the European Environmental Agency, the water resources continue to be under stress due to the increasing societal use and release of pollutants to water. The EEA reports that although the overall quality and knowledge of waters have improved over the past years, there are still a few challenges to achieving good chemical status. BASF supports the revision of lists of pollutants affecting surface and groundwaters based on new scientific developments and on thorough data collection involving a proper consultation of relevant stakeholders. We support a prioritization process based on risk assessment as in the previous revisions of the priority substance lists. BASF supports the priority substances list that should include only the substances that are of EU-wide relevance for which EU-wide risks are clearly identified. EXCEPTIONS There is a need to harmonize national laws with the Water Framework Directive, ensuring that existing infrastructure and permitting processes are not disrupted. Over- and double regulation must be avoided at all costs, e.g. with the IED. The non-deterioration principle is defined too broadly. SUGGESTIONS We would like to highlight the key importance of high-quality data in the revision process (EQS/ Predicted No Effect Concentration (PNEC), monitoring data). Also, a clear definition of the non-deterioration principle is needed. Exemptions must be introduced, if an overarching superior target can be achieved, e.g. climate protection.*

## (4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

*Select all that apply*

☑ Ad-hoc meetings

☑ Discussion in public forums

☑ Responding to consultations

☑ Submitting written proposals/inquiries

### (4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

*0*

### (4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

*BASF supports the EU Green Deal. To this end, we support the overall strategic direction stated in the EU Action Plan Towards a Zero Pollution Ambition for air, water and soil. We welcome the orientation given in the 8th Environmental Action Programme (EAP) to reduce the environmental footprint of our societal activities while caring for European citizens' well-being and restoring biodiversity. While implementing the strategy, it should be ensured that the coherence between the existing legislations and the initiatives coming from the Green Deal is improved, while avoiding the overlapping of objectives. Impact assessments must include technical evaluation as well as a cost versus benefit evaluation. BASF also believes it is crucial to strengthen the collaboration between all stakeholders in order to ensure an effective implementation and enforceability of measures.*

### (4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

*Select from:*

☑ Yes, we have evaluated, and it is aligned

### (4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

*Select all that apply*

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

## Row 4

### (4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

*NAME Industrial Emissions Directive (IED) KEY ACTIONS The directive i.a. requires operators of industrial facilities to establish and implement an environmental management system (EMS) that includes environmental objectives, performance indicators, a chemical inventory and a transformation plan. This EMS is intended to ensure the continuous improvement of the environmental performance and safety of the facilities and to optimise resource efficiency.*

## (4.11.1.2) Environmental issues the policy, law, or regulation relates to

*Select all that apply*

☑ Water

## (4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Environmental impacts and pressures

☑ Water pollution

## (4.11.1.4) Geographic coverage of policy, law, or regulation

*Select from:*

☑ Regional

## (4.11.1.5) Country/area/region the policy, law, or regulation applies to

*Select all that apply*

☑ EU27

## (4.11.1.6) Your organization’s position on the policy, law, or regulation

*Select from:*

☑ Support with major exceptions

## (4.11.1.7) Details of any exceptions and your organization’s proposed alternative approach to the policy, law, or regulation

*There is a significant risk that the revised directive will render continued operation of older production plants uneconomical at a time when they are still needed to generate the revenues for an agile double twin transition of the EU industry to achieve carbon neutrality and circular raw material use, digitalize production and innovate for safe and sustainable chemicals. The revised IED (Industrial Emissions Directive) introduces a set of new obligations that significantly increase administrative complexity, compliance costs and legal uncertainty for BASF. These include i.a. mandatory implementation of a certified Environmental Management*

*System (EMS) at plant level, mandatory chemical inventories, including risk assessment and substitution review, binding performance benchmarks for water, new reporting and publication duties as well as integration of a transformation plan into the EMS EXCEPTIONS A binding EMS becomes a de facto permit precondition. Delays are likely if the EMS certification timeline is not decoupled from the permitting process. Negative findings could trigger the suspension of existing permits through unresolved statements or create further uncertainty for investment and operational continuity. Approval procedures are expected to lengthen considerably due to additional requirements and their administrative burden. SUGGESTIONS BASF supports the following changes to the IED: 1. existing and mandatory site EMS should not be extended by new plant EMS. There are no new revelations expected by increasing granularity from site to plant. 2. Existing EU regulation already mandates risk assessments for chemicals. A further inventory only creates additional reporting bureaucracy. 3. environmental performance ranges for water must be process-specific and non-binding. They cannot be set without regarding other environmental targets, specifically decarbonization, which they directly influence and in many cases impact counterproductively. 4. A transformation plan should not be made mandatory since other legislation (e.g. ESRS) already provide ample incentives to implement state of the art sustainability measures.*

## (4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

*Select all that apply*

☑ Ad-hoc meetings

☑ Discussion in public forums

☑ Responding to consultations

☑ Submitting written proposals/inquiries

## (4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

*0*

## (4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

*BASF supports the EU Green Deal. To this end, we support the overall strategic direction stated in the EU Action Plan Towards a Zero Pollution Ambition for air, water and soil. We welcome the orientation given in the 8th Environmental Action Programme (EAP) to reduce the environmental footprint of our societal activities while caring for European citizens' well-being and restoring biodiversity. While implementing the strategy, it should be ensured that the coherence between the existing legislation and the initiatives coming from the Green Deal is improved, while avoiding the overlapping of objectives. Impact assessments must include technical evaluation as well as a cost versus benefit evaluation. BASF also believes it is crucial to strengthen the collaboration between all stakeholders in order to ensure an effective implementation and enforceability of measures. Efforts to improve the IED are coordinated, among others, by trade associations VCI (Germany) and CEFIC (Europe) as well as industry association BDI. The IED is extremely relevant for BASF because it's lack of coordinated measures as described above translates into enormous additional cost without any discernible benefit for the environment. Success of our engagement will be measured in terms of actual implementations of our suggestions to create a workable and efficient piece of legislation.*

## (4.11.1.11) Indicate if you have evaluated whether your organization’s engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

*Select from:*

☑ Yes, we have evaluated, and it is aligned

## (4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

*Select all that apply*

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

### Row 5

## (4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

*NAME EU Deforestation Regulation (EUDR) KEY ACTION Implementation of the Kunming-Montreal Global Biodiversity Framework*

## (4.11.1.2) Environmental issues the policy, law, or regulation relates to

*Select all that apply*

☑ Forests

## (4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Environmental protection and management procedures

☑ Forest management plans

☑ Land Conservation and Protected Areas

## (4.11.1.4) Geographic coverage of policy, law, or regulation

*Select from:*

☑ Regional

## (4.11.1.5) Country/area/region the policy, law, or regulation applies to

*Select all that apply*

☑ EU27

## (4.11.1.6) Your organization’s position on the policy, law, or regulation

*Select from:*

☑ Support with minor exceptions

## (4.11.1.7) Details of any exceptions and your organization’s proposed alternative approach to the policy, law, or regulation

*BASF supports the regulations aim to minimize consumption of products coming from supply chains associated with deforestation or forest degradation – and increase EU demand for a trade in legal and ‘deforestation free’ commodities and products. EXCEPTIONS Nevertheless, In countries like Indonesia and Malaysia, sharing of geolocation data is restricted. Leading to a significant reduction of Southeast Asian oil palm volumes intended for the EU market, disrupting global supply chains and impacting industries and consumers in teh EU. The exclusion of smallholders must be avoided as traceability and legality data in their case often does not exist. This calls for a high differentiation concerning their treatment and protection related to the exchange of sensitive personal trace-ability information. In addtion, the administrative burden related to the due diligence statemetn remains high. SUGGESTIONS The simplified implementation of the EUDR to maintain competitiveness and avoid disruptions in supply chains.*

## (4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

*Select all that apply*

☑ Regular meetings

☑ Responding to consultations

☑ Submitting written proposals/inquiries

## (4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

*0*

## (4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

*Deforestation and forest degradation are globally increasing, resulting in the acceleration of climate change and the loss of biodiversity. As one of the most relevant consumers of commodities (e.g., soya, palm oil, cocoa, etc.) associated with this issue, the EU plays a significant role in addressing it correspondingly. The European Commission therefore proposes legislation in the context of the "2019 Commission Communication on Stepping up EU Action to Protect and Restore the World's Forests". Sustainability is an integral part of BASF's "We create chemistry" strategy. We aim to achieve profitable growth by taking on social and environmental responsibility, focusing on issues where we can make a significant contribution. A crucial share of our products is based on renewable raw materials of which a substantial ratio is oil palm based. We are working closely with our suppliers and with our customers – offering a broad range of ingredients based on RSPO-certified sustainable palm kernel oil. BASF supports the proposal's aim to minimize consumption of products coming from supply chains associated with deforestation or forest degradation – and increase EU demand for a trade in legal and 'deforestation free' commodities and products. Potential legislation should consider derivatives right from the beginning to allow for a level playing field. Essential concepts require further definition and existing certification and industry standards like RSPO should be recognized.*

### (4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

*Select from:*

☑ Yes, we have evaluated, and it is aligned

### (4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

*Select all that apply*

☑ Kunming-Montreal Global Biodiversity Framework

☑ Another global environmental treaty or policy goal, please specify :Sustainable Development Goal 2 on zero hunger, SDG3 on good health and wellbeing, SDG 12 on responsible consumption and production, SDG 13 climate action, SDG15 life on land

*[Add row]*

## (4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

### Row 1

### (4.11.2.1) Type of indirect engagement

*Select from:*

☑ Indirect engagement via a trade association

## (4.11.2.4) Trade association

Europe

☑ European Chemical Industry Council (CEFIC) [CH only]

## (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

*Select all that apply*

☑ Climate change

## (4.11.2.6) Indicate whether your organization’s position is consistent with the organization or individual you engage with

*Select from:*

☑ Consistent

## (4.11.2.7) Indicate whether your organization attempted to influence the organization or individual’s position in the reporting year

*Select from:*

☑ Yes, we publicly promoted their current position

## (4.11.2.8) Describe how your organization’s position is consistent with or differs from the organization or individual’s position, and any actions taken to influence their position

*BASF regularly checks the consistency of key organization positions with BASF positions. Energy and climate policies (basf.com) Cefics position is consistent with our position. Cefic asks for a political framework fostering innovation and a maximum of climate protection while safeguarding the competitiveness of industry. Together with the EU Commission, and with support from its members including BASF, Cefic worked on the Chemical Industry Transition Pathway and still delivers updates. Cefic supports the Paris Climate Agreement and strong action on climate change in line with the scientific advice provided by the Intergovernmental Panel on Climate Change (IPCC). Cefic supports the European Green Deal and Europe’s ambition to become climate-neutral by 2050. Considering the challenges in the transition towards 2050, the chemical sector, with its long investment cycles, needs a supporting and coherent regulatory framework to secure the investments necessary to deploy and scale up disruptive technologies. This requires an impactful industrial policy underpinning the transition to 2050. Such industrial policy has to* *deliver, already as of today, a business case for investing in the EU by (1) providing infrastructure; (2) supporting operating costs, and (3) addressing structural competitive disadvantages. Cefics position papers explain this in detail.*

### (4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

*0*

### (4.11.2.11) Indicate if you have evaluated whether your organization’s engagement is aligned with global environmental treaties or policy goals

*Select from:*

☑ Yes, we have evaluated, and it is aligned

### (4.11.2.12) Global environmental treaties or policy goals aligned with your organization’s engagement on policy, law or regulation

*Select all that apply*

☑ Paris Agreement

## Row 2

### (4.11.2.1) Type of indirect engagement

*Select from:*

☑ Indirect engagement via a trade association

### (4.11.2.4) Trade association

Europe

☑ German Chemical Industry Association (VCI)

### (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

*Select all that apply*

☑ Climate change

## (4.11.2.6) Indicate whether your organization’s position is consistent with the organization or individual you engage with

*Select from:*

☑ Consistent

## (4.11.2.7) Indicate whether your organization attempted to influence the organization or individual’s position in the reporting year

*Select from:*

☑ Yes, we publicly promoted their current position

## (4.11.2.8) Describe how your organization’s position is consistent with or differs from the organization or individual’s position, and any actions taken to influence their position

*BASF regularly checks the consistency of key organization positions with BASF positions. Energy and climate policies (basf.com) The VCI’s positions are fully aligned with BASF’s views. The association asks for a political framework fostering innovation and maximum of climate protection while safeguarding the competitiveness of the industry VCI supports the Paris Agreement. As a problem-solving industry, the chemical and pharmaceutical industry wants to contribute to achieving the overarching goals of the EU Green Deal. With many innovative processes and products – at the beginning of almost all industrial value chains – it is already paving the way for more sustainability. VCI considers the chemical industry as a key sector in climate protection. On the one hand, through its products, which in many cases help to reduce greenhouse gases in a variety of areas and save energy. On the other hand, however, it is also a major emitter of greenhouse gases. The industry is aware of its responsibility for the climate, the environment, and society. In order to find ways and solutions for the transition, the Association of German Engineers (VDI) and VCI launched the Chemistry4Climate platform, which presented the results in 2023. This includes data updates from the 2019 publication ‘Roadmap 2050’, in which VCI describes how a greenhouse gas-neutral chemical industry in Germany until 2050 could be technologically feasible. The publications identify challenges as well as methods and technologies from electricity-based processes to downstream processes, to combat carbon emissions.*

## (4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

*0*

## (4.11.2.11) Indicate if you have evaluated whether your organization’s engagement is aligned with global environmental treaties or policy goals

*Select from:*
☑ Yes, we have evaluated, and it is aligned

## (4.11.2.12) Global environmental treaties or policy goals aligned with your organization’s engagement on policy, law or regulation

*Select all that apply*
☑ Paris Agreement

### Row 3

## (4.11.2.1) Type of indirect engagement

*Select from:*
☑ Indirect engagement via a trade association

## (4.11.2.4) Trade association

Europe
☑ European Chemical Industry Council (CEFIC) [CH only]

## (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

*Select all that apply*
☑ Water

## (4.11.2.6) Indicate whether your organization’s position is consistent with the organization or individual you engage with

*Select from:*
☑ Consistent

## (4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

*Select from:*

☑ Yes, we publicly promoted their current position

## (4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

*BASF regularly checks the consistency of key organization positions with BASF positions. BASF's water position and CEFIC's position are consistent. CEFIC asks for a political framework fostering innovation and a maximum of environmental protection, while safeguarding the competitiveness of industry. Together with the EU Commission, and with support from its members including BASF, CEFIC is contributing to the Commission effort to do a fitness check on the WFD.*

## (4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

*0*

## (4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

*Select from:*

☑ Yes, we have evaluated, and it is aligned

## (4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

*Select all that apply*

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

### Row 4

## (4.11.2.1) Type of indirect engagement

*Select from:*

☑ Indirect engagement via a trade association

## (4.11.2.4) Trade association

Europe

☑ European Chemical Industry Council (CEFIC) [CH only]

## (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

*Select all that apply*

☑ Forests

## (4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

*Select from:*

☑ Consistent

## (4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

*Select from:*

☑ Yes, we publicly promoted their current position

## (4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

*BASF's position is consistent with APAG's (a sector group of CEFIC) that the provisions around information requirements are not inclusive of the smallholders. In the impossibility of providing information to comply with the EUDR (e.g. providing geolocation coordinates of farmers, etc), smallholders will be excluded from the supply chains.*

## (4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

*0*

## (4.11.2.11) Indicate if you have evaluated whether your organization’s engagement is aligned with global environmental treaties or policy goals

*Select from:*

☑ Yes, we have evaluated, and it is aligned

## (4.11.2.12) Global environmental treaties or policy goals aligned with your organization’s engagement on policy, law or regulation

*Select all that apply*

☑ Kunming-Montreal Global Biodiversity Framework

☑ Another global environmental treaty or policy goal, please specify :Sustainable Development Goal 2 on zero hunger, SDG3 on good health and well.being, SDG 12 on responsible consumption and production, SDG 13 climate action, SDG15 life on land

*[Add row]*

## (4.12) Have you published information about your organization’s response to environmental issues for this reporting year in places other than your CDP response?

*Select from:*

☑ Yes

## (4.12.1) Provide details on the information published about your organization’s response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

### Row 1

## (4.12.1.1) Publication

*Select from:*

☑ In mainstream reports, in line with environmental disclosure standards or frameworks

## (4.12.1.2) Standard or framework the report is in line with

*Select all that apply*

☑ ESRS

☑ GRI

☑ TCFD

## (4.12.1.3) Environmental issues covered in publication

*Select all that apply*

☑ Climate change

☑ Forests

☑ Water

☑ Biodiversity

## (4.12.1.4) Status of the publication

*Select from:*

☑ Complete

## (4.12.1.5) Content elements

*Select all that apply*

☑ Governance

☑ Emission targets

☑ Emissions figures

☑ Commodity volumes

☑ Risks & Opportunities

☑ Value chain engagement

☑ Biodiversity indicators

☑ Water accounting figures

☑ Water pollution indicators

☑ Content of environmental policies

## (4.12.1.6) Page/section reference

*BASF Report 2024:, pp. 147-324*

## (4.12.1.7) Attach the relevant publication

*entire-full-report-basf-ar24.pdf*

## (4.12.1.8) Comment

*No further comment*

### Row 2

## (4.12.1.1) Publication

*Select from:*

☑ In voluntary communications

## (4.12.1.3) Environmental issues covered in publication

*Select all that apply*

☑ Forests

## (4.12.1.4) Status of the publication

*Select from:*

☑ Complete

## (4.12.1.5) Content elements

*Select all that apply*

☑ Governance

☑ Strategy

☑ Value chain engagement

☑ Deforestation- and conversion-free (DCF) status metrics

☑ Commodity volumes

### (4.12.1.6) Page/section reference

*BASF Responsible Sourcing Report 2024; pp. 1-39*

### (4.12.1.7) Attach the relevant publication

*responsible-sourcing-report_2024.pdf*

### (4.12.1.8) Comment

*No further comment*
*[Add row]*

## C5. Business strategy

### (5.1) Does your organization use scenario analysis to identify environmental outcomes?

### Climate change

#### (5.1.1) Use of scenario analysis

*Select from:*
☑ Yes

#### (5.1.2) Frequency of analysis

*Select from:*
☑ Not defined

### Forests

#### (5.1.1) Use of scenario analysis

*Select from:*
☑ No, and we do not plan to within the next two years

#### (5.1.3) Primary reason why your organization has not used scenario analysis

*Select from:*
☑ Not an immediate strategic priority

#### (5.1.4) Explain why your organization has not used scenario analysis

*We use various inputs and information sources in our responsible sourcing strategy. We are aware and contribute to the analysis of possible long term trends and developments through our engagement in various initiatives and associations, therefore we don't see added value in pursuing own scenario work at the moment.*

### Water

## (5.1.1) Use of scenario analysis

*Select from:*

☑ Yes

## (5.1.2) Frequency of analysis

*Select from:*

☑ Not defined

*[Fixed row]*

# (5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

### Climate change

## (5.1.1.1) Scenario used

Climate transition scenarios

☑ Bespoke climate transition scenario

## (5.1.1.3) Approach to scenario

*Select from:*

☑ Qualitative and quantitative

## (5.1.1.4) Scenario coverage

*Select from:*

☑ Organization-wide

## (5.1.1.5) Risk types considered in scenario

*Select all that apply*

☑ Acute physical

☑ Chronic physical

☑ Policy

☑ Market

☑ Technology

## (5.1.1.6) Temperature alignment of scenario

*Select from:*

☑ 1.5°C or lower

## (5.1.1.7) Reference year

*2023*

## (5.1.1.8) Timeframes covered

*Select all that apply*

☑ 2025

☑ 2030

☑ 2040

☑ 2050

☑ 2060

## (5.1.1.9) Driving forces in scenario

Stakeholder and customer demands

☑ Other stakeholder and customer demands driving forces, please specify :Consumer/societal preferences

Regulators, legal and policy regimes

☑ Global regulation

☑ Global targets

Relevant technology and science

☑ Other relevant technology and science driving forces, please specify :Focus on technologies to decarbonize process industries

Macro and microeconomy

☑ Domestic growth

☑ Globalizing markets

## (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*ASSUMPTIONS The BASF Climate First Scenario has been in use since 2019 and was updated several times to a new macroeconomic baseline. It aims at reducing global warming below 2 degrees. The BASF Net Carbon Zero (NCZ) Scenario was introduced in 2023 and is more stringent as it aims at achieving climate neutrality in the EU and the USA by 2050 and globally by 2060. The focus of the NCZ scenario is on reducing CO2 emissions to net zero in all sectors, including the housing sector and process industries. High CO2 prices trigger the electrification of energy-intensive industries, the use of Bioenergy with CCS, and direct air capture for residual emissions. Both scenarios were quantified in cooperation with Cambridge Econometrics, using their E3ME, which covers a large number of countries, economic sectors and industries as well as a detailed representation of energy sectors and sector-specific emissions. UNCERTAINTIES The chemical industry, which is the start of many value chains, can play a key role in the transformation process. Growing electrification – including of our own plants – will considerably increase the need for energy from renewable sources going forward. One source of uncertainty is the speed with which the energy sector transitions to renewable sources, for example. If the necessary volumes are unavailable, our own transition slows down likewise. This demonstrates that, while BASF is a key industry for the transition to net zero, it is also heavily dependent on other key industries.*

## (5.1.1.11) Rationale for choice of scenario

*For both, transition and physical risks, scenarios were chosen that cover different levels of temperature increase. To stress-test BASF's ability to mitigate and adapt to climate-related risks, the set of scenarios includes a pathway with very ambitious climate action and decarbonization targets, leading to global warming well-below 2C, in line with the Paris Agreement, as well as a pathway leading to very high global warming (RCP 8.5). In addition to the physical climate scenarios (RCP 8.5) the WRI Aqueduct tool is used to cover and analyze water-related risks. Since BASF is active in all major chemical markets, it is important to use scenarios that take regional specificities (e.g., climate legislation) into account when assessing transition risks.*

### Water

## (5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

## (5.1.1.2) Scenario used SSPs used in conjunction with scenario

*Select from:*

☑ SSP5

## (5.1.1.3) Approach to scenario

*Select from:*

☑ Qualitative and quantitative

## (5.1.1.4) Scenario coverage

*Select from:*

☑ Organization-wide

## (5.1.1.5) Risk types considered in scenario

*Select all that apply*

☑ Acute physical

☑ Chronic physical

## (5.1.1.6) Temperature alignment of scenario

*Select from:*

☑ 4.0ºC and above

## (5.1.1.7) Reference year

*2023*

## (5.1.1.8) Timeframes covered

*Select all that apply*

☑ 2025

☑ 2030

☑ 2040

☑ 2050

## (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Speed of change (to state of nature and/or ecosystem services)

☑ Climate change (one of five drivers of nature change)

Direct interaction with climate

☑ On asset values, on the corporate

## (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*We systematically assess physical and transition influences to identify and assess material climate-related risks and opportunities. When assessing our production sites for physical climate risks, we focus on material sites that make a relevant contribution to our business and our portfolio. The assessment is performed on the basis of climate data from the current Intergovernmental Panel on Climate Change (IPCC) scenarios, which were compiled together with an external partner. In the process, we focus on a climate protection scenario with a high level of global warming. This data helps to analyze the potential impacts that climate change could have on the production sites in the coming decades. Our assessment addresses both current risks and long-term risks with a time horizon of 30 years. If long-term risks are identified, we examine whether they also represent a medium-term risk. Physical climate risks are assessed using geographical coordinates at site level. In a first step, a qualitative assessment is performed and sensitivities to various climate risks are prioritized so as to obtain an initial indication of potential material risks. Sensitivity analysis takes both internal and external factors into account. ASSUMPTIONS Internal factors comprise the resilience of plants, infrastructure, operations and services. External factors comprise the external infrastructure, water, energy and raw materials supplies, wastewater treatment and the dispatch of finished goods. In addition, the assessment considers risks affecting the entire site and, where relevant, individual plants or specific parts of the site. We anticipate that most sites will be particularly affected by increasing heat and drought, whereas some may be faced with heavy precipitation and a few could also be exposed to risks in connection with flooding, hail, water stress and wildfires. UNCERTAINTIES Based on our assessment in the reporting year, we consider our sites to be well-positioned for climate change. However, the transportation of key raw materials and products depends materially on water levels on the River Rhine, for example, especially in the critical Middle Rhine region. An extreme drought could significantly impact transportation, or even bring it to a standstill. We are currently working to more precisely determine the scope of materiality of this risk and the sites affected.*

## (5.1.1.11) Rationale for choice of scenario

*In the wake of advancing climate change, the resulting water shortages and extreme weather events, climate resilience measures are becoming increasingly important for our production. For both transition and physical risks, scenarios were chosen that cover different levels of temperature increase. To stress-test BASF’s ability to mitigate and adapt to climate-related risks, the set of scenarios includes a pathway with very ambitious climate action leading to global warming well-below 2 °C, in line with the Paris Agreement, as well as a pathway leading to very high global warming (RCP 8.5). In addition to the physical climate scenarios (RCP 8.5), the*

*WRI Aqueduct tool is used to cover and analyze water-related risks. To assess physical climate risks, it is also important to include worst-case scenarios that assume a high level of global temperature increase. This ensures that potential adaptation measures are regularly reviewed and implemented in a timely manner if necessary.*

## Climate change

### (5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

### (5.1.1.2) Scenario used SSPs used in conjunction with scenario

*Select from:*

☑ SSP5

### (5.1.1.3) Approach to scenario

*Select from:*

☑ Qualitative and quantitative

### (5.1.1.4) Scenario coverage

*Select from:*

☑ Organization-wide

### (5.1.1.5) Risk types considered in scenario

*Select all that apply*

☑ Acute physical

☑ Chronic physical

### (5.1.1.6) Temperature alignment of scenario

*Select from:*

☑ 4.0ºC and above

## (5.1.1.7) Reference year

*2023*

## (5.1.1.8) Timeframes covered

*Select all that apply*

☑ 2025

☑ 2030

☑ 2040

☑ 2050

## (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Speed of change (to state of nature and/or ecosystem services)

☑ Climate change (one of five drivers of nature change)

Direct interaction with climate

☑ On asset values, on the corporate

## (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*We systematically assess physical and transition influences to identify and assess material climate-related risks and opportunities. When assessing our production sites for physical climate risks, we focus on material sites that make a relevant contribution to our business and our portfolio. The assessment is performed on the basis of climate data from the current Intergovernmental Panel on Climate Change (IPCC) scenarios, which were compiled together with an external partner. In the process, we focus on a climate protection scenario with a high level of global warming. This data helps to analyze the potential impacts that climate change could have on the production sites in the coming decades. Our assessment addresses both current risks and long-term risks with a time horizon of 30 years. If long-term risks are identified, we examine whether they also represent a medium-term risk. Physical climate risks are assessed using geographical coordinates at site level. In a first step, a qualitative assessment is performed and sensitivities to various climate risks are prioritized so as to obtain an initial indication of potential material risks. Sensitivity analysis takes both internal and external factors into account. ASSUMPTIONS Internal factors comprise the resilience of plants, infrastructure, operations and services. External factors comprise the external infrastructure, water, energy and raw materials supplies, wastewater treatment and the dispatch of finished* *goods. In addition, the assessment considers risks affecting the entire site and, where relevant, individual plants or specific parts of the site. We anticipate that most sites will be particularly affected by increasing heat and drought, whereas some may be faced with heavy precipitation, and a few could also be exposed to risks in connection with flooding, hail, water stress, and wildfires. UNCERTAINTIES Based on our assessment in the reporting year, we consider our sites to be well-positioned for climate change. However, the transportation of key raw materials and products depends materially on water levels on the River Rhine, for example, especially in the critical Middle Rhine region. An extreme drought could significantly impact ship transportation, or even bring it to a standstill. We are currently working to more precisely determine the scope of materiality of this risk and the sites affected.*

## (5.1.1.11) Rationale for choice of scenario

*In the wake of advancing climate change, the resulting water shortages and extreme weather events, climate resilience measures are becoming increasingly important for our production. Therefore, for both transition and physical risks, scenarios were chosen that cover different levels of temperature increase. To stress-test BASF's ability to mitigate and adapt to climate-related risks, the set of scenarios includes a pathway with very ambitious climate action leading to global warming well-below 2 °C, in line with the Paris Agreement, as well as a pathway leading to very high global warming (RCP 8.5). In addition to the physical climate scenarios (RCP 8.5), the WRI Aqueduct tool is used to cover and analyze water-related risks. To assess physical climate risks, it is also important to include worst-case scenarios that assume a high level of global temperature increase. This ensures that potential adaptation measures are regularly reviewed and implemented in a timely manner if necessary.*

### Water

## (5.1.1.1) Scenario used

Water scenarios

☑ WRI Aqueduct

## (5.1.1.3) Approach to scenario

*Select from:*

☑ Qualitative and quantitative

## (5.1.1.4) Scenario coverage

*Select from:*

☑ Organization-wide

## (5.1.1.5) Risk types considered in scenario

*Select all that apply*

☑ Acute physical

☑ Chronic physical

## (5.1.1.7) Reference year

*2023*

## (5.1.1.8) Timeframes covered

*Select all that apply*

☑ 2025

☑ 2030

☑ 2040

☑ 2050

## (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Speed of change (to state of nature and/or ecosystem services)

## (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*ASSUMPTIONS The WRI Aqueduct tool provides catchment-level information on water-related risks and assesses exposure to water risk across multiple locations. Specifically, we use Aqueduct to identify production sites in water stress areas. We define water stress areas as regions in which more than 40% of available water is used by industry, households and agriculture. Our definition is based on the Water Risk Atlas (Aqueduct 4.0) published by the World Resources Institute (WRI). Our water target also continues to take into account the sites that we identified as water stress sites in accordance with Pfister et al. (2009) prior to 2019, as well as water stress sites according to Aqueduct 3.0. UNCERTAINTIES Key elements of Aqueduct, such as overall water risk, cannot be directly measured and therefore are not validated. Aqueduct remains primarily a prioritization tool.*

## (5.1.1.11) Rationale for choice of scenario

*Aqueduct 4.0 was used to identify sites with high or extremely high water stress and/or overall water risk. In 2024, around 30% of our production sites were located in water-stressed areas. These sites accounted for 19 million cubic meters, representing 1% of BASF's total water abstraction. Water consumption at these sites*

*amounted to 9 million cubic meters. In addition to the physical climate scenarios (RCP 8.5) the WRI Aqueduct tool is used to cover and analyze water-related risks. Aqueduct's water risk indicators have been aggregated by category (quantity, quality, reputational, and overall) into composite risk scores using sector-specific weighting schemes. In addition, select sub-basin scores have been aggregated into country and provincial administrative boundaries using a weighted average approach, where sub-basins with more demand have a higher influence over the final administrative score. Aqueduct is used by BASF as a prioritization tool to direct resources to those sites where action is most warranted. Under the assumption that the world is facing an unprecedented water crisis, Aqueduct, with its rich hydrological data foundation developed by the reputable Organization WRI, is a good starting point for company initiatives.*
*[Add row]*

## (5.1.2) Provide details of the outcomes of your organization's scenario analysis.

## Climate change

### (5.1.2.1) Business processes influenced by your analysis of the reported scenarios

*Select all that apply*

☑ Capacity building

☑ Strategy and financial planning

☑ Target setting and transition planning

☑ Resilience of business model and strategy

☑ Scenario analysis has not influenced our business processes

☑ Risk and opportunities identification, assessment and management

### (5.1.2.2) Coverage of analysis

*Select from:*

☑ Organization-wide

### (5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

*NARRATIVES For both, transition and physical risks, scenarios were chosen that cover different levels of temperature increase. To stress-test BASF's ability to mitigate and adapt to climate-related risks, the set of scenarios includes a pathway with very ambitious climate action leading to global warming well-below 2°C, in line with the Paris Agreement, as well as a pathway leading to very high global warming (RCP 8.5). With respect to transition climate risks and opportunities, global climate policy ambitions and the implementation of relevant measures play a decisive role in the continuing growth of the chemical industry and its customer industries. Consequently, we have worked together with an external partner using an empirical simulation model to define and quantify global long-term scenarios up to 2050 featuring various global warming paths. In addition, a net-zero scenario in the EU and the United States by 2050, and globally by 2060, was also analyzed, which limits global warming to 1.5°C. Narratives were developed by a team of economists, energy market experts, chemists and technology experts from BASF.*

*Scenarios were quantified in cooperation with Cambridge Econometrics, using their E3ME model, and revised in 2024/5, using a variety of external scenarios as a further reference. The scenarios cover a temperature range from well below 2°C up to 4°C of global warming. The lower end was selected as representative of temperature alignment here. BASF-specific outcomes were derived from variations of customer industry growth rates within said scenarios, using additional in-house calculation tools. Results were discussed with BASF Operating Divisions (OD). Examples of assumptions: relative impact of regulation vs. CO2 price driven changes in energy markets; development of regional share of electric vehicles. To assess the impact of different global climate policy approaches on our business units, the scenarios were discussed with the business units in workshops. The feedback was incorporated into the ongoing development of the scenarios. A dataset of scenario-specific macroeconomic parameters is provided to test the economic feasibility of investments and business strategies. COVERAGE AND TIME HORIZONS For physical risks, our assessment addresses both current risks and long-term risks with a time horizon of 30 years. For transition risks the time horizons go until 2050 and 2060 respectively. RESULTS AND INFLUENCE ON DECISION-MAKING Physical scenarios: We anticipate that most sites will be particularly affected by increasing heat and drought, whereas some may be faced with heavy precipitation and a few could also be exposed to risks in connection with flooding, hail, water stress and wildfires. Where risks are estimated to be in excess of €10 million, potential material losses are quantified and an adaptation plan is drawn up. Based on our assessment in the reporting year, we consider our sites to be well-positioned for climate change. However, the transportation of key raw materials and products depends materially on water levels on the River Rhine, for example, especially in the critical Middle Rhein region. An extreme drought could significantly impact transportation or even bring it to a standstill. We are currently working to more precisely determine the scope of materiality of this risk and the sites affected. We have already taken measures to counteract this risk. Transition scenarios: BASF sees an increasing demand for sustainable solutions in the market. This includes e.g. the need for a higher share of circular and biogenic feedstock and raw materials with reduced product carbon footprint. In 2023 BASF adapted the method for TripleS (Sustainable Solution Steering). By setting a new target for these product categories BASF will focus on these market opportunities. In addition, a new scope 3.1 target was set to extend the BASF climate target framework and to support customer needs for low PCF products. Since biobased raw materials can make a significant contribution to the transformation of the chemical industry, a dedicated unit was established within the central procurement organization to secure access to these resources. Depending on the region, regulatory requirements (such as emissions trading systems) can lead to increased energy costs. This risk is mitigated through investments in renewable energy and long-term power purchase agreements for electricity from renewable sources. As climate policy frameworks may lead to a fragmentation of chemical markets, it is important to be able to supply global customers from the respective regions. This is taken into account in BASF's investment decisions. EXAMPLE In 2024, scenario analyses shaped BASF's GHG forecast and measures to meet its climate target, integrated into the transition plan and annual report; the auditor reviewed these and confirmed the target's alignment with the 1.5 °C goal.*

### Water

## (5.1.2.1) Business processes influenced by your analysis of the reported scenarios

*Select all that apply*

☑ Strategy and financial planning

☑ Capacity building

## (5.1.2.2) Coverage of analysis

*Select from:*

☑ Organization-wide

## (5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

*COVERAGE AND TIME-HORIZONS For our scenario analyses, we have taken into account a forecast up to the year 2050 (associated timelines). RESULTS AND INFLUENCE ON DECISION-MAKING Most BASF sites require water for their production processes and cooling, and many sites use nearby waterways for logistics. Our scenario analysis shows that climate change is having long-term effects on regional precipitation patterns for many of the regions where our sites are located. In 2023, we finalized the implementation of several measures to strengthen Ludwigshafen's resilience to low water levels. These measures significantly mitigated the risk of reduced production capacity at the Ludwigshafen site. For the implementation of these measures, BASF invested a mid-double-digit million euro amount from 2019-23. Climate projections of Rhine's water levels show a rise in the frequency and intensity of low water events in the coming decades. Consequently, we again see an emerging risk on the long-term time horizon. BASF is a co-signatory of the "Low Water Rhine" action plan presented by the German Ministry of Transport in 2019. Various federal measures intended to improve the navigability of the Rhine will supplement the already established BASF internal measures. Especially, the implementation of the federal infrastructure project "Abladeoptimierung Mittelrhein", currently significantly delayed, is vital to manage the increasing risk. This analysis enables our sites to continuously monitor the changing climatic/environmental conditions and to implement mitigation measures where necessary. For our site in Ludwigshafen, specific measures were taken to mitigate the effects of future physical risks and increase resilience. We developed an early warning system for low River Rhine water levels together with the Federal Institute of Hydrology, which enables accurate long-term forecasts for our supply chains. We expanded logistics infrastructure and capabilities to be able to shift to alternative modes of transportation. Moreover, BASF initiated and developed with external partners an innovative barge that is suitable for extremely low water levels. Concerning high water temperatures, we have increased the cooling capacity by optimizing and expanding re-cooling systems. EXAMPLE Based on the scenario analysis and the update of the databases to Aqueduct 4.0 in 2024, additional BASF sites located in water-stressed areas were identified. Accordingly, stricter guidelines for water management (i.e. the implementation of sustainable water management) will be introduced at these sites.*
*[Fixed row]*

## (5.2) Does your organization's strategy include a climate transition plan?

## (5.2.1) Transition plan

*Select from:*

☑ Yes, we have a climate transition plan which aligns with a 1.5°C world

## (5.2.3) Publicly available climate transition plan

*Select from:*

☑ Yes

## (5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

*Select from:*

☑ No, but we plan to add an explicit commitment within the next two years

## (5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

*Renewable electricity, raw materials, and fuels are not available worldwide to the same extent nor at competitive prices. While we are increasing our renewables share and also our circularity efforts, we do not find ourselves in a position to refrain from fossil-based fuels or raw materials completely to the current point in time.*

## (5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

*Select from:*

☑ We have a different feedback mechanism in place

## (5.2.8) Description of feedback mechanism

*We are continuously collecting feedback via our bilateral exchanges with individual investors and investor groups. Please note that the statutory provisions of the German Stock Corporation Act (AktG) do not provide for the adoption of resolutions concerning management measures by the Annual Shareholders' Meeting. Regular and transparent communication with the capital market is key to increasing long-term value. We engage with institutional investors and rating agencies in numerous one-on-one meetings, as well as at roadshows and conferences worldwide, and give private investors an insight into BASF at informational events. Since 2023, we have increasingly offered physical formats again in addition to virtual formats such as video and conference calls. As part of an Investor Update in the presence of analysts and investors in Ludwigshafen, Germany, in September 2024, Dr. Markus Kamieth, Dr. Katja Scharpwinkel and Dr. Dirk Elvermann informed investors about the new strategy and BASF's green transformation as a part of it which includes the corporate targets for Scope 1 and 2 emissions as well as for Scope 3.1.*

## (5.2.9) Frequency of feedback collection

*Select from:*

☑ More frequently than annually

## (5.2.10) Description of key assumptions and dependencies on which the transition plan relies

*ASSUMPTIONS Our transition plan to reduce greenhouse gas emissions includes the use of renewable energy, measures to reduce CO2 emissions, and circular economy solutions. We identified renewable energy/electricity use as one of the main levers of our transition. DEPENDENCIES Our transition plan e.g. relies on a make-and-buy strategy for green electricity. Availability is key. While renewable electricity and the respective infrastructure are standard in Europe, we are forced to put more effort in other parts of the world. Only recently, we succeeded in sourcing renewable power for our sites in Korea. We are taking targeted measures to reduce CO2-emissions: by changes in our processes, because this has been identified as another big lever for our transition. Lower-emission steam generation (e.g. with heat pumps) the development of new technologies (E-furnace for steam cracking or alternative processes to produce hydrogen)) are not only dependent on access to the respective raw materials (e.g. renewable feedstock) but increasingly on access to green electricity. Its supply needs powerful infrastructure (internal and external grids), competitive prices and regulations that guarantee said access. Another dependency is the market itself. Transformation goes hand in hand with investment in the technologies described above. Only if this investment is valued and our customers are willing to pay for more sustainable products, the burden is shared equally, transformation can be realized economically sound. Operational excellence (efficiency measures) and circularity are further pillars of our transition. BASF's Verbund structure presents numerous opportunities for a circular economy and the goal is to close and extend as many loops as possible. Alternative raw materials pathways, innovative material cycles, and new business models are the main focus for a circular economy. Recycled products and recycled content – as a sustainability attribute – need to be valued respectively.*

## (5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

*We are well on track concerning our target of reducing Scope 1 and 2 emissions by 25% compared to 2018. Our goal for this is to reach 16.4 million tons by 2030. In 2024, the BASF Group's emissions from production and energy purchases amounted to 17.0 million metric tons of CO2 equivalents (2023: 17.0 million metric tons of CO2 equivalents). The slight rise in demand year on year lifted production volumes and thus resulted in higher CO2 emissions. At the same time, we increased the share of electricity from renewable sources compared with the previous year to 26% and, together with measures to increase energy and process efficiency, made a relevant contribution to reducing emissions. All in all, we have reduced our greenhouse gas emissions in BASF's operations by 58% since 1990.*

## (5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

*entire-full-report-basf-ar24.pdf*

## (5.2.13) Other environmental issues that your climate transition plan considers

*Select all that apply*

☑ Water

☑ Biodiversity

☑ Other, please specify :circular economy

## (5.2.14) Explain how the other environmental issues are considered in your climate transition plan

*We are focusing our product portfolio on resource efficiency, climate change and energy, and circular economy to meet the increasing sustainability requirements of customers with innovative solutions and to comply with regulatory requirements. We have updated our Sustainable Solution Steering (TripleS) methodology for* *steering the product portfolio based on sustainability criteria. We applied the new methodology for the first time in the 2023 financial year and developed a new KPI, "Sustainable-Future Solutions" sales, which indicates the share of our products with a particular contribution to sustainability in the relevant sales. With the update we have integrated the TripleS evaluation even more deeply into the assessment of our R&D development processes, also considering the requirements of the Safe and Sustainable by Design framework by the E.U. Commission. CIRCULAR ECONOMY/WASTE We are aligning our actions with the circular economy principle. E.g., we are using recycled and waste-based raw materials in production, recycling operating supplies, and expanding capacities for recovering precious metals from spent automotive and industrial catalysts. We are also developing product-specific recycling technologies and are involved in cross-industry networks and initiatives to avoid plastic waste and strengthen circular economy. Based on the concept of circular economy, we are continuously examining options for recycling or thermal recovery for all waste. In this way, we were able to find new uses for 50% our waste in 2024. We continuously identify and evaluate the safest disposal routes for non-recyclable waste. WATER Introducing and implementing sustainable water management has long been a cornerstone of our strategy. Our focus here is on our Verbund sites and on production sites in water stress areas. We look at water availability, water quality and the impact of water use on the environment and other users. The responsible use of water as a resource is a core element of our Responsible Care Management System. BIODIVERSITY With specific measures along our entire value chain, we minimize the loss and strengthen the preservation of biodiversity. Our sustainability-related corporate goals for climate protection circular economy, water management responsible management of emissions, waste and remediation as well as the procurement of renewable raw materials contribute to the protection of biodiversity*

*[Fixed row]*

## (5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

### (5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

*Select from:*

☑ Yes, both strategy and financial planning

### (5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

*Select all that apply*

☑ Products and services

☑ Upstream/downstream value chain

☑ Investment in R&D

☑ Operations

*[Fixed row]*

## (5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

## Products and services

### (5.3.1.1) Effect type

*Select all that apply*

☑ Risks

☑ Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

*Select all that apply*

☑ Climate change

☑ Forests

☑ Water

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*INFLUENCING FACTORS The global transition to a low-carbon economy has impacted BASF's portfolio steering process which is factored into the strategic portfolio analyses. We have integrated the TripleS evaluation deeply into the assessment of our R&D development processes, also considering the requirements of the Safe and Sustainable by Design framework by the E.U. Commission. STRATEGIC DECISIONS AND IMPLEMENTATION We began to reassess the products in the relevant portfolio with regard to their applications and regional aspects in 2023. As a result, we categorize our product portfolio into five segments, taking sustainability-related aspects into account: Pioneer, Contributor, Standard, Monitored and Challenged. Here, BASF is fostering developments in transformation topics linked to carbon management like Climate Change & Energy, Resource Efficiency, and Circular Economy. This therefore covers all topics relating to climate, forests and water. By 2030, more than 50% of BASF's sales relevant to TripleS is to be attributable to Sustainable-Future Solutions (2024: 46.3%). Example (Forests) With TripleS, we are steering our product portfolio and our research and development units toward sustainable solutions. In order to fulfill our company's purpose and long-term deforestation commitments, we have to outline necessary actions, assets, and resources that go beyond our short and medium-term financial plan (consistent with the long-term time horizon). BASF offers a very broad range of ingredients based on RSPO-certified sustainable palm kernel oil in accordance with its principles and criteria. Since launching certified ingredients in 2012, BASF has been continuously moving toward a comprehensive global product range that will allow consumer goods manufacturers to develop value-added formulations that meet the increasing demand for ingredients that are certified as sustainable. To fulfil its Palm Commitment to source all oil palm-based products (oil and derivatives) RSPO certified, BASF had to pay a significant amount on premiums for RSPO-certified oils and derivatives. As BASF is sourcing mainly PKO and its derivatives and to a lesser extent palm oil, we expect these premiums to be substantial, as the availability of CSPKO is expected to be limited. Our Pioneer products, which also contain oil palm raw materials or RSPO-certified oil palm raw materials, make a substantial sustainability contribution in the value chain.*

## Upstream/downstream value chain

## (5.3.1.1) Effect type

*Select all that apply*

☑ Risks

☑ Opportunities

## (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

*Select all that apply*

☑ Climate change

☑ Forests

☑ Water

## (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*INFLUENCING FACTORS (Climate) Purchase of energy, as part of our supply chain activities, accounts for about 14% of BASF's total Scope 1 and 2 emissions in 2024. Thus, it constitutes a significant strategic lever in our Carbon Management for reducing our emissions exposure in view of climate-related transition risks (e.g. higher costs through carbon regulation). STRATEGIC DECISIONS AND IMPLEMENTATION (Climate) We are constantly implementing measures to increase the amount of renewable electricity used at our production sites, to support our climate protection target. Another strategic measure in our supply chain activities refers to the purchase of raw materials. We introduced an intensity goal for our Scope-3.1-emissions in 2023 (15% by 2030 compared to 2022, based on raw materials sourced). In our Supplier CO2 Management Program, we not only aim to achieve transparency on product-related CO2 emissions of our purchased raw materials, but together with our customers we are working on decreasing those emissions. INFLUENCING FACTORS (Forests) We see it as our responsibility to work intensively with the companies we buy our raw materials from, to engage more closely with the palm supply chain from the smallholder to the end consumer. STRATEGIC DECISIONS AND IMPLEMENTATION (Forests) We have integrated additional forest conservation requirements into our BASF Palm Sourcing Policy and our Group's Position on Forest Protection with actions for our supply chains, operations, and products. As part of our strategic business plan, continuous stakeholder engagement is extremely important to BASF. We will continue to work collaboratively with value chain partners, governments, and civil society to conserve forests and to drive our ambition stated in our group-wide Position on Forest Protection. BASF partners with a variety of organizations, and we are looking to partner with additional relevant stakeholder groups and organizations to raise and increase awareness, drive the necessary market transformation, and achieve impact on the ground. INFLUENCING FACTORS (Water) Water is important for BASF to provide transport routes to and from production sites. Specifically, our largest site in Ludwigshafen is affected by the effects of climate change. Periods of drought are accompanied by low water levels of the Rhine River, which lower transport capacities of ships. STRATEGIC DECISIONS AND IMPLEMENTATION (Water) Consequently, we again see an emerging risk on the long-term time horizon and are planning accordingly. BASF is a co-signatory of the "Low Water Rhine" action plan presented by the German Ministry of Transport in 2019. Various federal measures intended to improve the navigability of the Rhine will supplement the measures already established at BASF internally. Especially, the implementation of the federal infrastructure project "Abladeoptimierung Mittelrhein", currently significantly delayed, is vital to manage the increasing risk.*

### Investment in R&D

## (5.3.1.1) Effect type

*Select all that apply*

☑ Risks

☑ Opportunities

## (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

*Select all that apply*

☑ Climate change

☑ Forests

☑ Water

## (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*INFLUENCING FACTORS We categorize our product portfolio into five segments, taking sustainability-related aspects into account: Pioneer, Contributor, Standard, Monitored and Challenged. Here, BASF is fostering developments in transformation topics linked to carbon management like Climate Change & Energy, Resource Efficiency, and Circular Economy. This therefore covers all topics relating to climate, forests and water. By 2030, more than 50% of BASF's sales relevant to TripleS is to be attributable to Sustainable-Future Solutions (2024: 46.3%). STRATEGIC DECISIONS AND IMPLEMENTATION We have integrated TripleS into the assessment of our research and development processes so as to incorporate the requirements formulated by the European Commission in its Safe and Sustainable by Design framework, among other things. Our use of TripleS creates transparency regarding the contribution to sustainability made by our product portfolio and future products developed by R&D. We are reviewing the sustainability-related challenges facing our products and steering our portfolio in the direction of more sustainable solutions. According to our methodology, in 2024, around €0.9 billion of our annual expenditure on research and development contributed to potential Sustainable-Future Solutions (2023: around €1 billion).*

### Operations

## (5.3.1.1) Effect type

*Select all that apply*

☑ Risks

☑ Opportunities

## (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

*Select all that apply*

☑ Climate change

☑ Forests

☑ Water

## (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*INFLUENCING FACTORS (Climate) BASF operates plants liable to the Emission Trading Schemes, therefore carbon pricing as a regulatory risk has already materialized and will become more relevant in future Climate-related transition risks contributed to leveraging climate action within our corporate strategy. STRATEGIC DECISIONS AND IMPLEMENTATION (Climate) We set out measures in our operations to mitigate transition risks by reducing emissions exposure, improving process / energy efficiency, and integrating a carbon price in the assessment of new capital expenditure projects. Furthermore, we started increasing the resilience of operations against climate-related physical risks at our largest production site in Ludwigshafen by initiating a range of adaptation measures (e.g., higher cooling capacity). INFLUENCING FACTORS (Forests) BASF recognizes the importance of protecting the world's forests for the well-being of the environment and society. We acknowledge our responsibility as an actor in various value chains and therefore, strive to end deforestation within those. We want to help achieve SDG 15 (Life on Land) and call on governments to end deforestation. STRATEGIC DECISIONS AND IMPLEMENTATION (Forests) In relation to our impact in connection with the sourcing of renewable raw materials, we set ourselves the target in 2015 of purchasing 100% certified palm oil and palm kernel oil starting 2020. We regard this target as a key indicator of whether our measures in the upstream value chain are successful. In recent years, we have met this target. Due to insufficient availability of RSPO-certified palm kernel oil, we were unfortunately unable to meet this target in 2024, posting a figure of 98.1% (2023: 100%). In view of volatile market dynamics, we see ourselves forced to adjust our palm-specific targets. INFLUENCING FACTORS (Water) Water is of fundamental importance in chemical production along the entire value chain. It is used as a coolant, solvent and cleaning agent, and to make our products. STRATEGIC DECISIONS AND IMPLEMENTATION (Water) Introducing and implementing sustainable water management has been a cornerstone of our strategy for many years now. Our focus here is on our Verbund sites and on production sites in water stress areas. We look at water availability, water quality, and the impact of our water use on the environment and other users. For this, we use the standard of the Alliance for Water Stewardship (AWS) as guidance. Our goal is to introduce sustainable water management at our Verbund sites and at all production sites in water stress areas by 2030, covering around 90% of BASF's total water abstraction. We achieved 65% of our target in 2024 (2023: 57%).*

*[Add row]*

## (5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

### Row 1

## (5.3.2.1) Financial planning elements that have been affected

*Select all that apply*

☑ Revenues

☑ Capital expenditures

☑ Direct costs
☑ Indirect costs
☑ Access to capital
☑ Capital allocation
☑ Acquisitions and divestments

## (5.3.2.2) Effect type

*Select all that apply*
☑ Risks
☑ Opportunities

## (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

*Select all that apply*
☑ Climate change
☑ Forests
☑ Water

## (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*REVENUES Financial planning to consider future contributions from innovations and existing products. Environment-related risks and opportunities are reflected: One R&D focus area is "resources, environment and climate". Portfolio steering (Sustainable Solution Steering, TripleS): The new KPI sales of TripleS summarize the total sales of Pioneer and Contributor products that make a positive sustainability contribution in the value chain. By 2030, more than 50% of BASF's sales relevant to TripleS are to be attributable to Sustainable-Future Solutions. DIRECT / INDIRECT COSTS BASF plants are globally subject to carbon regulations that increase operating costs. Our financial planning integrates these variable costs in the forecasts of plant performance. BASF is investing in its own renewable power assets and purchasing green power through long-term supply agreements with plant operators, PPAs or RECs. Profitability and additionality are key purchasing criteria. Case study (STAR): Situation: We plan to steadily advance our initiatives aimed at transitioning BASF to climate neutrality. Switching our production to renewable energy sources and harnessing potential energy savings represent a long-term opportunity. Task: Identify ways to reduce dependencies on volatile global markets and lower CO2 abatement and energy procurement costs. Action: In 2023 and 2024, we signed long-term supply agreements for green power i.a. at three sites in Jiangsu, China, and six production sites in South Korea. Results: This helps supply sufficient amounts of renewable energy to support BASF's transition. CAPEX/CAPITAL ALLOCATION/ACQUISITIONS By 2025, we plan to invest 600 million per year between 2025 - 2028 in BASF's green transformation. We plan to invest 300 million in Scope 1 measures and 250 million in renewable energies. ACCESS TO CAPITAL BASF has identified risks primarily in the areas of existing and emerging regulation, change of markets, and reputational impacts due to changing investor or customer perspectives. We actively manage these risks (e.g., by open dialogue to prevent reputational damage). ASSETS/LIABILITIES BASF has identified risks and opportunities in existing and emerging regulations, market changes, and reputational*

*impacts due to changing investor or customer perspectives. None of the assessments of the different risks and opportunities have pointed to impacts triggering the need to factor them into financial planning related to our assets or liabilities.*
*[Add row]*

## (5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

| | Identification of spending/revenue that is aligned with your organization's climate transition | Methodology or framework used to assess alignment with your organization's climate transition | Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy |
|---|---|---|---|
| | *Select from:*<br>☑ Yes | *Select all that apply*<br>☑ A sustainable finance taxonomy | *Select from:*<br>☑ At both the organization and activity level |

*[Fixed row]*

## (5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

### Row 1

### (5.4.1.1) Methodology or framework used to assess alignment

*Select from:*
☑ A sustainable finance taxonomy

### (5.4.1.2) Taxonomy under which information is being reported

*Select from:*
☑ EU Taxonomy for Sustainable Activities

## (5.4.1.3) Objective under which alignment is being reported

*Select from:*

☑ Climate change mitigation

## (5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

*Select from:*

☑ Yes

## (5.4.1.5) Financial metric

*Select from:*

☑ Revenue/Turnover

## (5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

*73000000*

## (5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

*1.2*

## (5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

*1.2*

## (5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

*1.2*

## (5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

*12.9*

## (5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

*87.1*

## (5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

*We assessed the taxonomy eligibility of our turnover based on sales as defined and reported in the Consolidated Financial Statements of the BASF Group. Taxonomy-eligible turnover accounted for 12.9% of total sales in 2024. The largest contributions were from the activities “manufacture of plastics in primary form” and “manufacture of organic basic chemicals.” Taxonomy-eligible capital expenditures (including acquisitions and excluding goodwill in accordance with the E.U. taxonomy) accounted for 2523% of the total investments reported in the Consolidated Financial Statements. Capital expenditures on the “manufacture of organic basic chemicals” and in the “manufacture of batteries” made the greatest contribution. Operating expenditures include non-capitalized costs that relate to research and development, maintenance and repair, and short-term lease expenses. They are not reported in the Consolidated Financial Statements in this form. All of the capital expenditures and operating expenditures of a production facility with a taxonomy-eligible activity are counted as taxonomy-eligible. Taxonomy-eligible operating expenditures accounted for 13.5% of total operating expenditures. The largest contributions were from the activities “manufacture of organic basic chemicals” and “manufacture of plastics in primary form.” Although we are striving to increase the percentage of taxonomy-eligible sales and expenditures, there is no defined target or KPI yet. That is why we kept the percentage constant in our answer above.*
*[Add row]*

# (5.4.2) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.

### Row 1

## (5.4.2.1) Economic activity

*Select from:*
☑ Manufacture of organic basic chemicals

## (5.4.2.2) Taxonomy under which information is being reported

*Select from:*
☑ EU Taxonomy for Sustainable Activities

## (5.4.2.3) Taxonomy alignment

*Select from:*
☑ Taxonomy-aligned

## (5.4.2.4) Financial metrics

*Select all that apply*
☑ Turnover
☑ CAPEX
☑ OPEX

## (5.4.2.5) Types of substantial contribution

*Select all that apply*
☑ Own performance
☑ Transitional activity
☑ Activity enabling mitigation

## (5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

*111000000*

## (5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

*0.2*

## (5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

*100*

## (5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

*0*

### (5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

*6000000*

### (5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

*0.1*

### (5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

*0.1*

### (5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

*0*

### (5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

*14000000*

### (5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

*0.3*

### (5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

*0.3*

### (5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

*0*

## (5.4.2.27) Calculation methodology and supporting information

*The taxonomy-eligible activities identified by BASF can be classified as taxonomy-aligned if they make a substantial contribution to climate change mitigation and do no significant harm to other environmental objectives and, at the same time, ensure minimum social safeguards. The contribution to climate change mitigation and harm to other environmental objectives were reviewed in a three-step process. The first step involved a two-part analysis based on BASF's internal product databases: The manufacture of products is analysed with respect to the use of critical substances in accordance with Annex C1 of the EU Commission's Delegated Regulation 2021/2139 to ensure significant pollution prevention or control according to the EU taxonomy. This also includes use in the production process. Plastics in primary form were analysed with respect to the share of renewable raw materials in the product. They were only considered further if this share was at least 5% and thus potentially made a substantial contribution to climate change mitigation through partial or complete production from renewable raw materials. Shares allocated using mass balance approaches were not taken into account here because their acceptance under the EU taxonomy has not yet been definitively clarified. In the second step, it was assessed whether the potentially taxonomy-aligned products make a substantial contribution to climate change mitigation in accordance with the activity-specific criteria. Finally, in the third step of the process, it was assessed whether the products identified cause significant harm to the other environmental objectives. The criteria for the minimum social safeguards as a further pillar of taxonomy alignment in accordance with Article 18 of the EU Taxonomy Regulation were reviewed for all activities across the BASF Group on the four core topics of human rights (including labor rights), corruption/bribery, taxation and fair competition, independent of the step-by-step process for the "contribution to climate change mitigation" and "harm to other environmental objectives" criteria. Minimum social safeguards were ensured by a systematic, integrated and risk-based approach to safeguarding our human rights due diligence obligations, by global labor and social standards, and by the Supplier Code of Conduct, among other things.*

## (5.4.2.28) Substantial contribution criteria met

*Select from:*

☑ Yes

## (5.4.2.29) Details of substantial contribution criteria analysis

*It was assessed whether the potentially taxonomy-aligned products make a substantial contribution to climate change mitigation in accordance with the activity-specific criteria. Among other things, the greenhouse gas emissions of European and non-European plants to produce soda ash, chemicals and nitric acid were compared with the average values of the most efficient plants under the E.U. emissions trading system. For the production of hydrogen, chlorine, ammonia and plastics in primary form, the comparison was against activity-specific quantitative criteria, such as the energy or emission intensity of a product. This was based on a digital solution developed by BASF to determine product-specific CO2 emissions. For the assessment of the investment in CO2-free hydrogen production at the Ludwigshafen, Germany, site (construction of a proton exchange membrane electrolyzer), a funding approval by the German Federal Ministry for Economic Affairs and Climate Action and a study by the German Environment Agency on greenhouse gas emissions in hydrogen production were also taken into account.*

## (5.4.2.30) Do no significant harm requirements met

*Select from:*

☑ Yes

## (5.4.2.31) Details of do no significant harm analysis

*It was assessed whether the products identified cause significant harm to the other environmental objectives. This included an analysis of risks arising from climate change using climate risk and vulnerability assessments. At sites with material climate risk, the existence of adaptation solutions was additionally analysed and evaluated. The avoidance of significant harm to water and marine resources, biodiversity and ecosystems, and pollution prevention and control were taken as given for production plants in Europe based on comprehensive and uniform regulatory requirements and additionally ensured through data queries. The conformity of non-European plants was assessed on a case-by-case basis. This was based on joint assessments by local and central experts using the evidence of local production requirements submitted. The manufacture of products was analysed with respect to the use of critical substances in accordance with Appendix C of the EU Commission's Delegated Regulation 2021/2139 to avoid significant harm to the environmental objective of pollution prevention or control according to the EU taxonomy. This also included use in the production process. The amendment to the Delegated Regulation (EU) 2023/2485 published by the EU Commission in November 2023 was also taken into account. BASF voluntarily applied the full supplement, including Annex 1, point 28, for the 2023 financial year in order to ensure a continuous conformity assessment with regard to Appendix C for years subsequent to 2024. Experts assessed and documented in each case that no other suitable alternative substances or technologies are available on the market.*

## (5.4.2.32) Minimum safeguards compliance requirements met

*Select from:*

☑ Yes

## (5.4.2.33) Attach any supporting evidence

*entire-full-report-basf-ar24.pdf*
*[Add row]*

### (5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

## (5.4.3.1) Details of minimum safeguards analysis

*The criteria for the minimum social safeguards as a further pillar of taxonomy alignment in accordance with Article 18 of the E.U. Taxonomy Regulation were reviewed for all activities across the BASF Group on the four core topics of human rights (including labor rights), corruption/bribery, taxation, and fair competition, independent of the step-by-step process for the "contribution to climate change mitigation" and "harm to other environmental objectives" criteria. Minimum social safeguards were ensured by a systematic, integrated, and risk-based approach to safeguarding our human rights due diligence obligations, by global labor and social standards, and by the Supplier Code of Conduct, among other things.*

## (5.4.3.3) Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

*Select from:*

☑ Yes

*[Fixed row]*

## (5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

| | Investment in low-carbon R&D | Comment |
|---|---|---|
| | *Select from:*<br>☑ Yes | *R&D in the field resources, environment and climate* |

*[Fixed row]*

## (5.5.3) Provide details of your organization’s investments in low-carbon R&D for chemical production activities over the last three years.

### Row 1

## (5.5.3.1) Technology area

*Select from:*

☑ Electrolysis

## (5.5.3.2) Stage of development in the reporting year

*Select from:*

☑ Small scale commercial deployment

## (5.5.3.3) Average % of total R&D investment over the last 3 years

*5*

## (5.5.3.5) Average % of total R&D investment planned over the next 5 years

*7*

## (5.5.3.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

*R&D activities at BASF contribute to the company's purpose, "We create chemistry for a sustainable future". In this context, BASF has identified areas in which chemistry-based innovations will play a key role in the future: Resources, environment, and climate are some of them as well as focus on CCS, electrification of steam crackers, heat pump technology, biotechnology, and renewable raw materials. Here are some examples of R&D investments underlining our commitment: Electrolysis: An important basic material in the chemical industry is hydrogen, which is commonly based on emission-intensive processes like steam reforming. We developed and finished the construction of a PEM (proton exchange membrane) water electrolyzer with a capacity of 54 megawatts at the Ludwigshafen site in Germany with Siemens Energy in 2024. The plant started operation in March 2025. Powered by electricity from renewable energy, the plant is expected to produce up to 8,000 metric tons of emission-free hydrogen. This plant is a first step to reduce direct emissions in hydrogen production and part of our emission reduction lever "Climate-smart technologies" for our Scope 1 and Scope 2 reduction target. Annual R&D investment in the focus area "resources, environment and climate" has ranged from around 40% to more than 60% of the total annual R&D spend over the past years, and is expected this fraction not to decline in the next five years. Our total R&D expenses in 2024 were 2.1 billion euros.*

### Row 2

## (5.5.3.1) Technology area

*Select from:*

☑ Bio technology

## (5.5.3.2) Stage of development in the reporting year

*Select from:*

☑ Applied research and development

## (5.5.3.3) Average % of total R&D investment over the last 3 years

*7*

## (5.5.3.5) Average % of total R&D investment planned over the next 5 years

*5*

## (5.5.3.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

*R&D activities at BASF contribute to the company's purpose "We create chemistry for a sustainable future". In this context, BASF has identified areas in which chemistry-based innovations will play a key role in the future: Resources, environment, and climate are some of them as well as focus on CCS, electrification of steam crackers, heat pump technology, biotechnology, and renewable raw materials. Here are some examples of R&D investments underlining our commitment: Biotech & renewables: We are developing innovative processes such as biocatalysis and fermentation for the production of vitamins and enzymes and driving forward white biotechnology for the production of chemical components from renewable resources. Biotechnological processes can reduce in long-term direct emissions as well as the need for fossil raw materials. Annual R&D investment in the focus area "resources, environment and climate" has ranged from around 40% to more than 60% of the total annual R&D spend over the past years, and expect this fraction not to decline in the next five years. Our total R&D expenses in 2024 were 2.1 billion euros.*

### Row 3

## (5.5.3.1) Technology area

*Select from:*

☑ Low to medium temperature heating

## (5.5.3.2) Stage of development in the reporting year

*Select from:*

☑ Applied research and development

## (5.5.3.3) Average % of total R&D investment over the last 3 years

*5*

### (5.5.3.5) Average % of total R&D investment planned over the next 5 years

*5*

### (5.5.3.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

*R&D activities at BASF contribute to the company's purpose, "We create chemistry for a sustainable future". In this context, BASF has identified areas in which chemistry-based innovations will play a key role in the future: Resources, environment, and climate are some of them, as well as a focus on CCS, electrification of steam crackers, heat pump technology, biotechnology, and renewable raw materials. Low-temperature heating can contribute to reducing direct emissions in our production (Scope 1). Annual R&D investment in the focus area "resources, environment and climate" has ranged from around 40% to more than 60% of the total annual R&D spend over the past years, and we expect this fraction not to decline in the next five years. Our total R&D expenses in 2024 were 2.1 billion euros.*

## Row 4

### (5.5.3.1) Technology area

*Select from:*

☑ Chemical production using variable renewables

### (5.5.3.2) Stage of development in the reporting year

*Select from:*

☑ Applied research and development

### (5.5.3.3) Average % of total R&D investment over the last 3 years

*10*

### (5.5.3.5) Average % of total R&D investment planned over the next 5 years

*14*

### (5.5.3.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

*R&D activities at BASF contribute to the company's purpose, "We create chemistry for a sustainable future". In this context, BASF has identified areas in which chemistry-based innovations will play a key role in the future: Resources, environment, and climate are some of them, as well as a focus on CCS, electrification of steam crackers, heat pump technology, biotechnology, and renewable raw materials. Here are some examples of R&D investments underlining our commitment: Biotech & renewables: We are developing innovative processes such as biocatalysis and fermentation for the production of vitamins and enzymes, and driving forward white biotechnology for the production of chemical components from renewable resources. Biotechnological processes can reduce in long-term direct emissions as well as the need for fossil raw materials. Annual R&D investment in the focus area "resources, environment and climate" has ranged from around 40% to more than 60% of the total annual R&D spend over the past years, and is expected this fraction not to decline in the next five years. Our total R&D expenses in 2024 were 2.1 billion euros.*

## Row 5

### (5.5.3.1) Technology area

*Select from:*

☑ Carbon capture, utilization, and storage (CCUS)

### (5.5.3.2) Stage of development in the reporting year

*Select from:*

☑ Applied research and development

### (5.5.3.3) Average % of total R&D investment over the last 3 years

*10*

### (5.5.3.5) Average % of total R&D investment planned over the next 5 years

*10*

### (5.5.3.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

*R&D activities at BASF contribute to the company's purpose "We create chemistry for a sustainable future". In this context, BASF has identified areas in which chemistry-based innovations will play a key role in the future: Resources, environment, and climate are some of them as well as focus on CCS, electrification of steam crackers, heat pump technology, biotechnology, and renewable raw materials. Here are some examples of R&D investments underlining our commitment: Carbon Capture and Storage (CCS): We are currently part of an industrial CCS project at the Antwerp site in Belgium (Kairos@C) as the first phase of the*

*Antwerp@C project, which could enable BASF to avoid the emission of up to 1 million metric tons of CO2 into the atmosphere every year that directly contribute to our emission reduction lever "climate-smart technologies". Annual R&D investment in the focus area "resources, environment and climate" has ranged from around 40% to more than 60% of the total annual R&D spend over the past years, and expect this fraction not to decline in the next five years. Our total R&D expenses in 2024 were 2.1 billion euros.*

## Row 6

### (5.5.3.1) Technology area

*Select from:*

☑ Other, please specify :Product and process innovations where the R&D target is related to energy/resource efficiency and climate protection

### (5.5.3.2) Stage of development in the reporting year

*Select from:*

☑ Applied research and development

### (5.5.3.3) Average % of total R&D investment over the last 3 years

*15*

### (5.5.3.5) Average % of total R&D investment planned over the next 5 years

*20*

### (5.5.3.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

*R&D activities at BASF contribute to the company's purpose "We create chemistry for a sustainable future". In this context, BASF has identified areas in which chemistry-based innovations will play a key role in the future: Resources, environment, and climate are some of them as well as focus on CCS, electrification of steam crackers, heat pump technology, biotechnology, and renewable raw materials. Here are some examples of R&D investments underlining our commitment: Annual R&D investment in the focus area "resources, environment and climate" has ranged from around 40% to more than 60% of the total annual R&D spend over the past years, and we expect this fraction not to decline in the next five years. Our total R&D expenses in 2024 were 2.1 billion Euro.*

## Row 7

## (5.5.3.1) Technology area

*Select from:*

☑ High temperature heating

## (5.5.3.2) Stage of development in the reporting year

*Select from:*

☑ Pilot demonstration

## (5.5.3.3) Average % of total R&D investment over the last 3 years

*7*

## (5.5.3.5) Average % of total R&D investment planned over the next 5 years

*9*

## (5.5.3.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

*R&D activities at BASF contribute to the company's purpose, "We create chemistry for a sustainable future". In this context, BASF has identified areas in which chemistry-based innovations will play a key role in the future: Resources, environment, and climate are some of them as well as a focus on CCS, electrification of steam crackers, heat pump technology, biotechnology, and renewable raw materials. Here are some examples of R&D investments underlining our commitment: In 2024, we successfully started operating our pilot demonstration plan for an electrified steam cracker (e-Furnace), a joint project with SABIC and Linde at our site in Ludwigshafen. The aim is to replace direct firing by electrification to reduce direct emissions. Annual R&D investment in the focus area "resources, environment and climate" has ranged from around 40% to more than 60% of the total annual R&D spend over the past years, and is expected this fraction not to decline in the next five years. Our total R&D expenses in 2024 were 2.1 billion Euro.*

*[Add row]*

### (5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

## (5.9.1) Water-related CAPEX (+/- % change)

*-2*

## (5.9.2) Anticipated forward trend for CAPEX (+/- % change)

*-29*

## (5.9.3) Water-related OPEX (+/- % change)

*2*

## (5.9.4) Anticipated forward trend for OPEX (+/- % change)

*-3*

## (5.9.5) Please explain

*CAPEX and OPEX reflect investments in all projects related to environmental protection, including water protection, and saving. Investment activities may show strong variances due to individual investments into e.g., a re-cooling plant that is allocated to a single year. In 2023, environmental investments affecting CAPEX included water treatment facilities at the new Verbund site in Zhanjiang, China (in the course of its construction), which partly explains the changes in 2024. Hence, also in the future, there will always be dips and peaks related to CAPEX. Large investments in EHS projects in 2023 caused a rise in CAPEX while OPEX decreased because of lower production and less demand for environmental protection services. OPEX development was affected by efficiency measures, changes in personnel requirements, and divestitures.*
*[Fixed row]*

# (5.10) Does your organization use an internal price on environmental externalities?

| | Use of internal pricing of environmental externalities | Environmental externality priced |
|---|---|---|
| | *Select from:* | *Select all that apply* |

| | Use of internal pricing of environmental externalities | Environmental externality priced |
|---|---|---|
| | ☑ Yes | ☑ Carbon |

*[Fixed row]*

## (5.10.1) Provide details of your organization’s internal price on carbon.

### Row 1

### (5.10.1.1) Type of pricing scheme

*Select from:*

☑ Shadow price

### (5.10.1.2) Objectives for implementing internal price

*Select all that apply*

☑ Navigate regulations

☑ Stress test investments

### (5.10.1.3) Factors considered when determining the price

*Select all that apply*

☑ Alignment to scientific guidance

☑ Alignment with the price of allowances under an Emissions Trading Scheme

☑ Existing or pending legislation

☑ Scenario analysis

### (5.10.1.4) Calculation methodology and assumptions made in determining the price

*Scenario analysis by global procurement under consideration of input from several internal stakeholders, e.g. technical and governmental affairs experts assessing the latest regulatory trends. For prices in connection with an Emission Trading Scheme, market data is assessed under three different scenarios (1. base case with current views and assumptions about markets, policy, consumer behavior and technology; 2. alternative outcomes putting economy or environment first, i.e. less regulation and ambition for GHG reduction goals, or more.*

## (5.10.1.5) Scopes covered

*Select all that apply*

☑ Scope 1

☑ Scope 2

## (5.10.1.6) Pricing approach used – spatial variance

*Select from:*

☑ Other, please specify :Differentiated, evolutionary pricing driven by the specific assessment, e.g. geography and timeframe of an investment. Different prices for the regions, e.g. Asia, Europe, US, are assessed.

## (5.10.1.8) Pricing approach used – temporal variance

*Select from:*

☑ Other, please specify :Differentiated, evolutionary pricing driven by the specific assessment, e.g. geography and timeframe of an investment

## (5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

*5*

## (5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

*340*

## (5.10.1.12) Business decision-making processes the internal price is applied to

*Select all that apply*

☑ Capital expenditure

☑ Operations

## (5.10.1.13) Internal price is mandatory within business decision-making processes

*Select from:*

☑ Yes, for some decision-making processes, please specify :Assessment of all capital investment projects including a CO2-price (in a base case).

## (5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

*100*

## (5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

*Select from:*

☑ Yes

## (5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

*We use shadow prices in the form of price projections to factor in the costs of CO2 emissions when assessing investment projects. These shadow prices differ by region (Europe, Asia and North America) and represent the expected developments in these economic areas in the decades up to 2050. In view of the different ways in which the global economy could potentially develop, BASF currently uses three different scenarios, which are also used to analyze transition risks. The scenarios and the prices derived from them were developed together with an external cooperation partner. The fundamental drivers for the scenarios are different societal preferences and, building on these, climate and economic policy objectives. The result is a price per metric ton of CO2 equivalents of up to €340, depending on the year. This is used for all Scope 1 and Scope 2 emissions caused by investments (capex) by our companies worldwide, and is included in the cost calculations. As a result, the emissions caused or reduced are directly included in the decision-making process. This favors investments in low-emission measures and measures that contribute to reducing emissions. The shadow prices are updated regularly to ensure they match with the latest macroeconomic outlook.*

*[Add row]*

### (5.11) Do you engage with your value chain on environmental issues?

### Suppliers

## (5.11.1) Engaging with this stakeholder on environmental issues

*Select from:*

☑ Yes

## (5.11.2) Environmental issues covered

*Select all that apply*

☑ Climate change

☑ Forests

☑ Water

### Smallholders

## (5.11.1) Engaging with this stakeholder on environmental issues

*Select from:*

☑ Yes

### Customers

## (5.11.1) Engaging with this stakeholder on environmental issues

*Select from:*

☑ Yes

## (5.11.2) Environmental issues covered

*Select all that apply*

☑ Climate change

☑ Forests

☑ Water

### Investors and shareholders

## (5.11.1) Engaging with this stakeholder on environmental issues

*Select from:*

☑ Yes

## (5.11.2) Environmental issues covered

*Select all that apply*

☑ Climate change

☑ Forests

☑ Water

### Other value chain stakeholders

## (5.11.1) Engaging with this stakeholder on environmental issues

*Select from:*

☑ No, but we plan to within the next two years

## (5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

*Select from:*

☑ Other, please specify :Reporting below focuses on other three stakeholder groups

## (5.11.4) Explain why you do not engage with this stakeholder on environmental issues

*Reporting below focuses on other three stakeholder groups*
*[Fixed row]*

### (5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

### Climate change

## (5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

*Select from:*

☑ Yes, we assess the dependencies and/or impacts of our suppliers

## (5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

*Select all that apply*

☑ Contribution to supplier-related Scope 3 emissions

## (5.11.1.3) % Tier 1 suppliers assessed

*Select from:*

☑ 100%

## (5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

*THRESHOLD In 2024, we considered tier 1 suppliers with emissions above a pre-defined level of 100,000 metric tons of CO2 equivalents, to assess the dependency and/or impact of our suppliers on GHG emissions. We have requested the PCFs of our raw materials since 2021 and support our suppliers in determining these e.g., by sharing our knowledge of calculation methods. Since the program started, we have asked more than 1,900 suppliers, accounting for ~80% of our raw materials related GHG emissions.*

## (5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

*Select from:*

☑ 1-25%

## (5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

*109*

### Forests

## (5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

*Select from:*

☑ Yes, we assess the dependencies and/or impacts of our suppliers

## (5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

*Select all that apply*

☑ Contribution to supplier-related Scope 3 emissions

☑ Dependence on commodities

☑ Impact on deforestation or conversion of other natural ecosystems

## (5.11.1.3) % Tier 1 suppliers assessed

*Select from:*

☑ 76-99%

## (5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

*THRESHOLD Suppliers in Oleochemical and Palm Kernel Oil trade as they are heavily dependent on oil palm raw material feed and thus having an environmental impact. As an orientation, we focus on suppliers that are responsible for 1% or more of the upstream Scope 3 emissions in this commodity area. We are assessing our Tier 1 suppliers regarding their NDPE Policy. In addition, we are using satellite monitoring to assess deforestation and conversion related to our oil palm supply chain.*

## (5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

*Select from:*

☑ 76-99%

## (5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

*17*

### Water

## (5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

*Select from:*

☑ Yes, we assess the dependencies and/or impacts of our suppliers

## (5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

*Select all that apply*

☑ Dependence on water

☑ Impact on water availability

☑ Other, please specify :procurement spend

## (5.11.1.3) % Tier 1 suppliers assessed

*Select from:*

☑ 1-25%

## (5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

*THRESHOLD We assess supplier dependencies & impacts on water via a specific procurement spend threshold, suppliers' dependence on water and their impact on water availability. The latter two are rated via water-related questions included in our evaluations and provide a supplier performance indicator that influences the final evaluation result. We analyze these results and the corrective action plans included. Where performance is insufficient, we contact the suppliers and request improvements.*

## (5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

*Select from:*

☑ 26-50%

## (5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

*4600*
*[Fixed row]*

## (5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

### Climate change

### (5.11.2.1) Supplier engagement prioritization on this environmental issue

*Select from:*

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

### (5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

*Select all that apply*

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

### (5.11.2.4) Please explain

*We focus our supplier engagement on the potential to reduce upstream, raw materials-related carbon emissions. By 2030, we want to reduce the specific CO2 emissions from the purchase of our raw materials (Scope 3.1) by 15% compared with 2022. This does not initially include greenhouse gas emissions from BASF trading business and raw materials-related emissions from battery materials, which we intend to further expand in the coming years. In 2024, we considered tier 1 suppliers with emissions above a pre-defined volume of CO2 equivalents. We use this threshold to assess the dependency and/or impact of our suppliers on greenhouse gas emissions. We launched the Supplier CO2 Management Program in 2021 to achieve transparency with respect to our raw materials-related emissions. In 2024, we launched the next phase of the program to agree PCF reduction pathways with our suppliers. We use dialog forums and Supplier Days to exchange with suppliers. We are also enhancing our purchasing processes and establishing PCFs as a relevant criterion for raw materials in the procurement requirements. As part of TfS, we have been involved in the creation and revision of a uniform guideline for calculating the PCFs in the chemical industry. A digital solution developed by TfS and Siemens for sharing PCF data between companies was launched in 2024.*

### Forests

### (5.11.2.1) Supplier engagement prioritization on this environmental issue

*Select from:*

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

### (5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

*Select all that apply*

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to forests

☑ Business risk mitigation

☑ Procurement spend

## (5.11.2.4) Please explain

*For Palm Oil we have a Supplier Scorecard in place. Our business risk mitigation is achieved by distributing our procurement spend across the right suppliers — specifically those that have an NDPE policy. Since 2020, we have successfully increased our rate of suppliers with an NDPE policy from approximately 80% to 89%. BASF is a founding member of Together for Sustainability (TfS). The initiative was established in 2011 to improve sustainability in the supply chain. The focus is on the standardization, simplification and mutual recognition of supplier audits and assessments. Suppliers are evaluated by independent experts in on-site audits or online assessments. The latter are conducted by EcoVadis, a rating agency specialized in sustainability evaluations. By the end of 2024, TfS had 54 members with a combined global annual turnover of over €800 billion and an estimated global spend in the chemical industry of €500 billion. Before 2024 finished, TfS was managing a pool of over 20,600 assessments and over 1,200 audits. A total of 118 raw materials supplier sites were audited in relation to sustainability standards on our behalf in 2024. We received EcoVadis sustainability assessments for 328 suppliers with potential sustainability risks.*

# Water

## (5.11.2.1) Supplier engagement prioritization on this environmental issue

*Select from:*

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

## (5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

*Select all that apply*

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

☑ Procurement spend

## (5.11.2.4) Please explain

*Suppliers can be subject to assessment due to our risk analysis procedure or because they show improvement potential in a previous evaluation. Observations from our employees in procurement, concerns reported through the compliance hotline and information from internal and external databases, such as Together for Sustainability (TfS) assessments, are also taken into account. To determine substantive impact, we consider our ability to exert influence (i.e., specific procurement spend threshold). BASF is a founding member of Together for Sustainability (TfS). The initiative was established in 2011 to improve sustainability in the supply chain. The focus is on the standardization, simplification and mutual recognition of supplier audits and assessments. Suppliers are evaluated by independent experts in on-site audits or online assessments. The latter are conducted by EcoVadis, a rating agency specialized in sustainability evaluations. By the end of 2024, TfS had 54*

*members with a combined global annual turnover of over €800 billion and an estimated global spend in the chemical industry of €500 billion. Before 2024 finished, TfS was managing a pool of over 20,600 assessments and over 1,200 audits. A total of 118 raw materials supplier sites were audited in relation to sustainability standards on our behalf in 2024. We received EcoVadis sustainability assessments for 328 suppliers with potential sustainability risks.*
*[Fixed row]*

## (5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

### Climate change

### (5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

*Select from:*
☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

### (5.11.5.2) Policy in place for addressing supplier non-compliance

*Select from:*
☑ Yes, we have a policy in place for addressing non-compliance

### (5.11.5.3) Comment

*We expect our suppliers to comply with internationally recognized environmental standards and to expect the same of their partners along the value chain. Our expectations are set out in our global Supplier Code of Conduct (SCoC), which is part of our risk-based management system and integrated into electronic ordering systems and purchasing conditions across the Group. The SCoC includes climate-related expectations such as applying energy-efficient technologies, reducing emissions to air, minimizing negative impacts on, and reviewing possibilities to halt and reverse climate change. In line with our due diligence obligations, we have clearly described our expectations and captured them in our contracts via appropriate clauses which we adapt according to developing legal frameworks. Supplier assessment is mainly performed as part of the TfS initiative, of which BASF is a founding member. TfS performs online assessments via the EcoVadis rating agency or conducts on-site audits using TfS-approved auditors. Suppliers participating in an evaluation are required to answer climate-related questions. We carefully analyze the results of our assessments, which are summarized in audit reports or scorecards together with concrete plans for corrective actions, and document them in a central database. Where performance is insufficient, we contact the suppliers and request that they implement improvements. We support them in their efforts (e.g., via the TfS Academy).*

### Forests

## (5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

*Select from:*

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

## (5.11.5.2) Policy in place for addressing supplier non-compliance

*Select from:*

☑ Yes, we have a policy in place for addressing non-compliance

## (5.11.5.3) Comment

*Palm oil, palm kernel oil and their derivatives are some of our most important renewable raw materials; these are described in detail under E4 Biodiversity and Ecosystems (see pages 240 and 241). Based on our Supplier Code of Conduct, we have outlined our expectations of suppliers in the palm-based value chain in an additional sourcing policy (BASF Palm Sourcing Policy). These address not only certification standards, traceability and environmental aspects, but also the observance of employee rights and the rights of Indigenous peoples as well as the inclusion of smallholder structures.*

### Water

## (5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

*Select from:*

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

## (5.11.5.2) Policy in place for addressing supplier non-compliance

*Select from:*

☑ Yes, we have a policy in place for addressing non-compliance

## (5.11.5.3) Comment

*We expect our suppliers to comply with internationally recognized environmental standards and to expect the same of their partners along the value chain. Our expectations are set out in our global Supplier Code of Conduct (SCoC), which is part of our risk-based management system and integrated into electronic ordering*

*systems and purchasing conditions across the Group. The SCoC includes water-related expectations such as minimizing negative impacts on and reviewing possibilities to halt and reverse water scarcity as well as prohibiting the unlawful taking of waters. In line with our due diligence obligations, we have clearly described our expectations and captured them in our contracts via appropriate clauses which we adapt according to developing legal frameworks. Supplier assessment is mainly performed as part of the TfS initiative, of which BASF is a founding member. TfS performs online assessments via the EcoVadis rating agency or conducts on-site audits using TfS-approved auditors. Suppliers participating in an evaluation are required to answer water-related questions. We carefully analyze the results of our assessments, which are summarized in audit reports or scorecards together with concrete plans for corrective actions, and document them in a central database. Where performance is insufficient, we contact the suppliers and request that they implement improvements. We support them in their efforts (e.g., via the TfS Academy).*
*[Fixed row]*

## (5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization’s purchasing process, and the compliance measures in place.

### Climate change

### (5.11.6.1) Environmental requirement

*Select from:*
☑ Measuring product-level emissions

### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

*Select all that apply*
☑ Supplier self-assessment

### (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

*Select from:*
☑ 100%

### (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

*Select from:*
☑ 51-75%

### (5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

*Select from:*

☑ 100%

### (5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

*Select from:*

☑ 51-75%

### (5.11.6.9) Response to supplier non-compliance with this environmental requirement

*Select from:*

☑ Retain and engage

### (5.11.6.10) % of non-compliant suppliers engaged

*Select from:*

☑ 100%

### (5.11.6.11) Procedures to engage non-compliant suppliers

*Select all that apply*

☑ Providing information on appropriate actions that can be taken to address non-compliance

### (5.11.6.12) Comment

*We are working towards an ambitious Scope 3.1 target for our specific raw materials-related emissions. This includes around 92% of our scope 3.1 emissions based on the base year. By 2030, we want to reduce these in relation to the purchasing volume specifically by 15% from the base year. We launched the Supplier CO2 Management Program in 2021 to achieve transparency of our raw materials-related emissions, as, from a materiality perspective, they have a substantial contribution to our scope 3.1 emissions (in line with prioritization recommended in GHG Protocol). The goal is to obtain a more accurate data base and to reduce emissions in the supply chain. In a first step, we have requested the PCFs of our raw materials and support our suppliers in determining these, e.g., by sharing our knowledge of calculation methods. Since 2021, we have asked more than 1,900 suppliers, accounting for around 80% of our raw materials-related GHG emissions. After around* *three years, we have validated PCFs for more than 1,700 of our raw materials (coverage of almost 30% in relation to the GHG emissions of our raw materials). We are working to further enhance the transparency of the PCFs for our raw materials. In 2024, we launched the next phase of our Supplier CO2 Management Program, so as to agree on PCF reduction pathways with our suppliers. We are also establishing PCFs as a relevant criterion for raw materials in the procurement requirement.*

## Forests

### (5.11.6.1) Environmental requirement

*Select from:*

☑ No deforestation or conversion of other natural ecosystems

### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

*Select all that apply*

☑ Certification

☑ Geospatial monitoring tool

☑ Off-site third-party audit

☑ Supplier scorecard or rating

☑ Grievance mechanism/ Whistleblowing hotline

☑ Other, please specify **:NDPE IRF**

### (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

*Select from:*

☑ 100%

### (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

*Select from:*

☑ 76-99%

### (5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

*Select from:*

☑ 100%

## (5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

*Select from:*
☑ 76-99%

## (5.11.6.9) Response to supplier non-compliance with this environmental requirement

*Select from:*
☑ Retain and engage

## (5.11.6.10) % of non-compliant suppliers engaged

*Select from:*
☑ 76-99%

## (5.11.6.11) Procedures to engage non-compliant suppliers

*Select all that apply*
☑ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
☑ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
☑ Providing information on appropriate actions that can be taken to address non-compliance
☑ Re-integrating suppliers back into upstream value chain based on the successful and verifiable completion of activities

## (5.11.6.12) Comment

*The requirement of "no deforestation or conversion" is secured through BASF's reliance on RSPO certification. The RSPO Principles and Criteria (2018) include the High Carbon Stock Approach and High Conservation Value assessments, ensuring that new land clearing does not involve deforestation or conversion. BASF set the target in 2015 of sourcing 100% certified palm and palm kernel oil from 2020 as a key upstream indicator. While met in prior years, availability constraints of RSPO-certified palm kernel oil led to 98.1% in 2024 (2023: 100%). By 2025, BASF will extend commitments to significant intermediates and introduce a direct no conversion criterion, further reinforcing its zero-deforestation target. BASF response to non-compliance: BASF monitors public campaigns and the RSPO case tracker monthly. Each grievance is assessed for credibility before engaging suppliers. Where information is insufficient, suppliers are contacted; BASF may support them in identifying root causes and corrective actions. Action plans are reviewed for adequacy. If insufficient, follow-up is initiated; if not approved, BASF evaluates supplier relevance* *and may suspend or shift volumes. If approved, BASF informs the grievance raiser and continues monitoring. This tiered approach ensures proportionality: minor gaps trigger follow-up and support, while serious or repeated breaches may lead to suspension or shifting volumes.*

### Water

## (5.11.6.1) Environmental requirement

*Select from:*

☑ Environmental disclosure through a non-public platform

## (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

*Select all that apply*

☑ On-site third-party audit

☑ Supplier scorecard or rating

☑ Supplier self-assessment

## (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

*Select from:*

☑ 100%

## (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

*Select from:*

☑ 51-75%

## (5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

*Select from:*

☑ 100%

## (5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

*Select from:*

☑ 76-99%

## (5.11.6.9) Response to supplier non-compliance with this environmental requirement

*Select from:*

☑ Retain and engage

## (5.11.6.10) % of non-compliant suppliers engaged

*Select from:*

☑ 26-50%

## (5.11.6.11) Procedures to engage non-compliant suppliers

*Select all that apply*

☑ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics

☑ Providing information on appropriate actions that can be taken to address non-compliance

## (5.11.6.12) Comment

*Due to the large number of suppliers, they are evaluated based on risk. Both country and industry-specific risks as well as our ability to exert influence are taken into account. Observations from our employees in procurement, concerns reported through the compliance hotline and information from internal and external databases, such as Together for Sustainability (TfS), are also used. In addition, suppliers can be subject to assessment because they show improvement potential in a former evaluation. Suppliers are evaluated by independent experts either in on-site audits or online assessments. The latter are conducted by EcoVadis. Included topics are e.g., the existence of water policies and relevant international certifications, measures to reduce water consumption (e.g. having technologies/practices to recycle or reuse water, using closed-loop water cooling systems) or performing water-stress assessment. We also consider the sustainability performance (including water-related factors) which our suppliers disclose via the S&P Global's Corporate Sustainability Assessment. In the case of serious violations of the standards defined in our SCoC or of international principles, we reserve the right to impose commercial sanctions. These can go as far as termination of the business relationship. The same applies to failure to correct violations or for displaying patterns of non-compliance with these standards.*

*[Add row]*

## (5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

### Climate change

### (5.11.7.2) Action driven by supplier engagement

*Select from:*

☑ Emissions reduction

### (5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to measure GHG emissions

### (5.11.7.4) Upstream value chain coverage

*Select all that apply*

☑ Tier 1 suppliers

### (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

*Select from:*

☑ 100%

### (5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

*Select from:*

☑ 100%

### (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*IMPACT OF SUPPLIER ENGAGEMENT STRATEGY As part of TfS, we have been involved in the creation and revision of a uniform guideline for calculating the PCFs in the chemical industry. Harmonizing approaches allows us to better steer GHG emissions of the extraction of raw materials or the manufacture of precursors. A digital solution developed by TfS and Siemens for sharing PCF data between companies was launched in 2024. We have been migrating our queries to this* *solution since the end of 2024. BASF also considers suppliers' sustainability performance, using i.a. EcoVadis scores, which can be positively influenced by acting on emissions. In 2024, 73% of assessed suppliers claimed to have taken actions on energy consumption and GHG emissions, 50% claimed to be using renewable energy (41% in 2023), 23% were CDP respondents, 28% reported on scope 3 GHG emissions, 14% had an ISO 50001 certification, and 16% were part of the SBTi. In some purchasing regions, we have started to offer financial incentives for suppliers who perform well in their emissions management, amongst other sustainability aspects. MEASURE OF SUCCESS Since the start of our Supplier CO2 Management Program in 2021, we have asked >1,900 suppliers, accounting for around 80% of our raw materials related GHG emissions. After around 3 years, we have validated PCFs for >1,700 of our raw materials (coverage of almost 30%). We are working to further enhance the transparency of the PCFs for our raw materials, improving transparency and accuracy of our suppliers' raw material-related emissions. Based on this, PCF will become an additional criterion for targeted procurement of raw materials with lower carbon footprints. We are also working with suppliers on solutions to reduce product-related emissions. THRESHOLD OF SUCCESS Scope 3.1 target for our specific raw materials-related emissions in the reporting year: By 2030, we want to reduce these in relation to the purchasing volume specifically by 15% from the 2022 base year. This does not initially include greenhouse gas emissions from BASF trading business and raw materials-related emissions from battery materials, which we intend to further expand in the coming years. Consequently, we are planning to reduce our specific Scope 3.1 emissions from 1.64 kg of CO2 per kg of raw materials purchased in the base year 2022 to 1.39 kg in the target year 2030. We are also establishing PCFs as a relevant criterion for raw materials in the procurement requirement.*

## (5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

*Select from:*

☑ Yes, please specify the environmental requirement :Relevant raw material suppliers provide Product Carbon Footprints

## (5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

*Select from:*

☑ Yes

### Forests

## (5.11.7.1) Commodity

*Select from:*

☑ Palm oil

## (5.11.7.2) Action driven by supplier engagement

*Select from:*

☑ No deforestation and/or conversion of other natural ecosystems

## (5.11.7.3) Type and details of engagement

Financial incentives

☑ Provide financial incentives for certified products

## (5.11.7.4) Upstream value chain coverage

*Select all that apply*

☑ Tier 1 suppliers

## (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

*Select from:*

☑ 76-99%

## (5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

*Select from:*

☑ 76-99%

## (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*IMPACT OF SUPPLIER ENGAGEMENT STRATEGY Our more than 70,000 Tier 1 suppliers, of which approx. 300 are involved in our palm value chain, play a significant role in value creation at our company. Due to the size and scale of our supplier portfolio, our suppliers are evaluated based on risk, including both country and industry-specific risks. We actively promote sustainability in the supply chain, focusing on the palm value chain as a priority area. Like many derivative manufacturers, BASF sources from hundreds of palm mills (approx.1500) scattered along the equator. These mills source from thousands of plantations, ranging from large industrial concessions to smallholder farms. Interspersed between the plantations lie blocks of remaining rainforest, some of which is home to indigenous peoples and habitat for critically endangered species such as Sumatran tigers and orangutans. The industry-wide and BASF-specific challenge is to monitor upstream suppliers and ensure that remaining forests are not cleared for new oil palm plantations – which would be a clear breach of BASF's NDPE (No Deforestation, No Peat, and No Exploitation) policy. To support this, BASF has developed an agile, responsive, and insightful palm grievance procedure covering direct and third-party suppliers. Satellite monitoring is regularly used to identify potential breaches in the palm supply chain, and BASF engages with direct suppliers where endangered sourcing areas have been identified. MEASURE OF SUCCESS In 2024, we have requested NDPE Implementation Reporting Framework (IRF) profiles from our palm suppliers twice per year. These profiles are designed to understand and track progress in delivering NDPE commitments in our supply chain. Through regular monitoring and direct engagement, we assess supplier compliance and progress against NDPE criteria, using both satellite data and supplier self-reporting.*

*THRESHOLD OF SUCCESS We have requested IRF profiles from approximately 96.7% of our direct palm supplier base in 2024. This high response rate is a key benchmark for measuring engagement effectiveness and ensuring that the vast majority of our direct palm suppliers are actively reporting on NDPE implementation. For the time horizon until 2030, we aim to ensure that each year, 80% of suppliers who underwent a sustainability assessment during the reporting period and had previously received a comparable assessment with insufficient results improve their sustainability performance.*

## (5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

*Select from:*

☑ Yes, please specify the environmental requirement :NDPE policy implementation

## (5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

*Select from:*

☑ Yes

### Water

## (5.11.7.2) Action driven by supplier engagement

*Select from:*

☑ Total water withdrawal volumes reduction

## (5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to mitigate environmental impact

## (5.11.7.4) Upstream value chain coverage

*Select all that apply*

☑ Tier 1 suppliers

## (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

*Select from:*

☑ 76-99%

## (5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

*Select from:*

☑ 26-50%

## (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*IMPACT OF SUPPLIER ENGAGEMENT STRATEGY We require our suppliers to comply with the applicable laws in full and to adhere to internationally recognized ESG standards. We also expect them to make an effort to enforce these standards with their suppliers. Suppliers are evaluated not only against economic criteria but also ESG standards, including water-related topics. EcoVadis assessments and TfS audits provide direct supplier performance indicators that can be positively influenced, e.g., by proving implementation of water policies or of measures to reduce water consumption. In 2024, 54% of assessed suppliers were certified by ISO 14001 on environmental management, 34% reported on measures taken to reduce water consumption and over 30% claimed to have an environmental policy on water. Furthermore, 11% of assessed suppliers had quantitative objectives set on water in 2024 (7% in 2023). We carefully analyze the results of our assessments, which are summarized in audit reports or scorecards together with concrete plans for corrective actions, and document them in a central database. We review our suppliers' progress according to a defined time frame based on the sustainability risk identified, or after three years at the latest. Where performance is insufficient, we contact the suppliers and request that they implement improvements. We support them in their efforts (e.g., via the TfS Academy). In addition, in some purchasing regions, we have started to offer financial incentives for suppliers who perform well in their water management, amongst other sustainability aspects. MEASURE OF SUCCESS we are concentrating on suppliers that generated inadequate results in evaluations and therefore track the percentage of evaluated suppliers that improve their sustainability performance upon re-evaluation (status 2024: 76%). With TfS, suppliers are evaluated by independent experts in on-site audits or online assessments. By the end of 2024, TfS was managing a pool of over 20,600 assessments and over 1,200 audits. All these evaluations include a Corrective Action Plan for suppliers. THRESHOLD OF SUCCESS For the time frame up to 2030, we are working toward ensuring that, annually, 80% of suppliers who underwent a sustainability evaluation during the reporting period, with inadequate results in a prior comparable evaluation, improve their sustainability performance. The new global target will be embedded in the targets set for employees with procurement responsibility.*

## (5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

*Select from:*

☑ Yes, please specify the environmental requirement :Help suppliers gain transparency over their actions related to water, and develop opportunities to implement water withdrawal reduction measures

## (5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

*Select from:*
☑ Yes
*[Add row]*

### (5.11.8) Provide details of any environmental smallholder engagement activity

### Row 1

## (5.11.8.1) Commodity

*Select from:*
☑ Palm oil

## (5.11.8.2) Type and details of smallholder engagement approach

Capacity building
☑ Offer on-site technical assistance and extension services
☑ Organize capacity building events
☑ Prioritize support for smallholders in regions at high-risk of deforestation and conversion of other natural ecosystems
☑ Provide training, support and best practices on sustainable agriculture practices and nutrient management
☑ Support smallholders to adhere to standards in upstream value chain

Financial incentives
☑ Other financial incentive, please specify :Financial incentive, budgeting of smallholder projects with the target to increase income through implementation of sustainable certifications and good agricultural practices

Innovation and collaboration
☑ Encourage smallholders to take part in landscape or jurisdictional initiatives
☑ Other innovation and collaboration, please specify :Investing in pilot projects

Other, please specify
☑ Other, please specify :Providing agricultural inputs

## (5.11.8.3) Number of smallholders engaged

*9600*

## (5.11.8.4) Effect of engagement and measures of success

*No palm sustainability progress is effective without considering smallholders as a crucial part of the palm value chain. Smallholder farmers produce around 40% of the world's palm oil; their families livelihood depends on it. Sustainability certification, such as RSPO, can be costly and difficult for smallholders, yet is in high demand and can provide premiums. As the link between suppliers of palm kernel oil and our customers, smallholder inclusion is one pillar of our palm commitment. In 2024 BASF, alongside a leading natural cosmetics company, partnered with Indonesian non-profit Kaleka to support sustainable palm and PKO production in Indonesia. The project follows a jurisdictional approach, promoting sustainable land use in Selunuk Village, Central Kalimantan, with local authorities actively involved. Partners support policy creation to scale regenerative agriculture and ensure living wages through certification. By completion in 2024, 12 farmers had established regenerative plots on 30 ha and 76 farmers achieved RSPO certification on 207 ha, leading to improved soil health, higher incomes, and reduced emissions. BASF is also working with Solidaridad to foster sustainable palm oil production and empower smallholders in Indonesia and Malaysia to achieve RSPO certification and meet ISPO/MSPO 2.0 standards. The Indonesian project targets 1,000 smallholders (30% female) to improve practices via Best and Good Agricultural Practices, a traceability system, and stronger farmer organizations supporting East Kalimantan's Green Development Commitment and Indonesia's NDC climate goals. The Malaysian part, in Perak and Johor, will train 600 farmers over 3 years, focusing on 60–70% women, aiming to raise productivity by 10–15%. Success will be measured by certification progress, adoption of GAP, and productivity gains. In 2024, BASF also entered a strategic partnership with Solidaridad and Fedepalma, representing 6,713 growers and mills in Colombia, to accelerate adoption of the APS Colombia protocol. By year three, 1,577 producers (incl. 305 women, ~20%) will adopt better practices to ensure zero deforestation, and 2,614 workers (incl. 261 women, 10%) will see improved working conditions. By year three, 1,577 producers and 2,614 workers will apply better practices on 59,500 ha, producing 182,400 t of palm oil and 9,120 t PKO. Outcomes include 10% yield gains for 300 smallholders, higher incomes, formal labor contracts, and improved health and safety conditions*

*[Add row]*

### (5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

### Climate change

## (5.11.9.1) Type of stakeholder

*Select from:*

☑ Customers

## (5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information about your products and relevant certification schemes

## (5.11.9.3) % of stakeholder type engaged

*Select from:*

☑ 100%

## (5.11.9.4) % stakeholder-associated scope 3 emissions

*Select from:*

☑ Less than 1%

## (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*SCOPE OF ENGAGEMENT To increase transparency on the emission intensity of our products for our customers, we developed a digital, externally certified solution to calculate product carbon footprints (PCF) for almost the entire portfolio of BASF's around 40,000 sales products in line with international standards (ISO 14044, ISO 14067, TfS Guideline for PCFs for the chemical industry and GHG Protocol Product Standard). The tool enables BASF to provide PCFs for its global portfolio. Customers (on request) receive valuable information about the extent to which BASF materials contribute to the carbon footprint of their business activities and their own final products. Some operating divisions actively engage with customers by offering webinars about the use and comparison of PCFs, others offer additional tools, e.g., for considering transport to the customer. Already today we offer our customers added value through the use of alternative raw materials. In this way, we help to reduce the carbon footprint of their products. One example is BASF's biomass balance approach, in which fossil resources are replaced by renewable raw materials from organic waste and vegetable oils in the production Verbund and allocated to the sales product. Another example of the application of the mass balance approach is the ChemCyclingTM project. We also started to make the automated PCF calculation approach available to interested industry players. As a first step, IT companies will be able to translate BASF's methodology and in-house solution into marketable software through licensing agreements. For example, such agreements have been established with Atos, iPoint or Sphera. RATIONALE FOR COVERAGE We set coverage of 100% as we consider the PCFs to be a relevant offer for essentially our entire customer base of more than 80,000 companies in view of the increasing demand for CO2 transparency in the supply chain. For example, a growing number of companies require Scope 3 upstream data driven by commitments for science-based targets. *Note regarding % Scope 3 emissions: A value of zero is given because in line with current reporting standards, BASF does not calculate and report GHG emissions from the processing of sold products, which would be one relevant Scope 3 category in this context.*

## (5.11.9.6) Effect of engagement and measures of success

*We have many years of experience in this area from evaluating our products and processes using LCA (BASF calculates Product Carbon Footprints of its 40000 products a) and portfolio analysis. We offer our customers innovative products and tailored BASF solutions that support their sustainability goals. Insights from customer dialogue lead implementation of research projects and innovation processes. In 2023 we began to reassess the product portfolio. We categorize our* *product portfolio into five segments, taking sustainability-related aspects into account: Pioneer, Contributor, Standard, Monitored and Challenged. MEASURES OF SUCCESS The new KPI sales of Sustainable-Future Solutions summarizes the total sales of Pioneer and Contributor products. Products allocated to these segments make a positive sustainability contribution in the value chain. Their sales are the measure of success. THRESHOLD FOR SUCCESS The main indicator for success from a BASF Group perspective is total annual sustainable product sales, which are benchmarked against a respective target. We have set ourselves the goal of ensuring that more than 50% of BASF's sales relevant to TripleS are attributable to Sustainable-Future Solutions by 2030 (2024: 46.3%). With TripleS, we are steering our product portfolio and our R&D units toward sustainable solutions. According to our updated methodology, in 2023, around 1 billion of our annual expenditure on R&D contributed to potential Sustainable-Future Solutions.*

## Forests

### (5.11.9.1) Type of stakeholder

*Select from:*

☑ Customers

### (5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☑ Align your organization's goals to support customers' targets and ambitions

☑ Engage with stakeholders to advocate for policy or regulatory change

### (5.11.9.3) % of stakeholder type engaged

*Select from:*

☑ 51-75%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*SCOPE OF ENGAGEMENT The Palm Dialogue is a regular platform that brings together customers and experts to exchange on current issues related to sustainable palm. It includes expert panel discussions, presentations, and interactive Q&A sessions. The dialogue highlights BASF's achievements and commitments, provides relevant information for customers, and fosters a shared understanding of sustainability challenges in palm supply chains. This structured engagement ensures that* *customers are informed, involved, and empowered to address forest-related issues jointly with BASF. RATIONALE FOR COVERAGE Customers are a key stakeholder group in addressing deforestation risks linked to agricultural raw materials such as palm. They require transparency on progress and challenges and expect suppliers to demonstrate credible commitments to sustainable sourcing. By engaging with customers, BASF strengthens trust, builds alignment on sustainability expectations, and reinforces its social license to operate.*

## (5.11.9.6) Effect of engagement and measures of success

*MEASURES OF SUCCESS Success is assessed through defined KPIs: the number of registrants and active participants, as well as structured feedback collected via short questionnaires. This feedback provides insights into the relevance and impact of the event and informs continuous improvements to the format. EFFECT OF ENGAGEMENT The Palm Dialogue has proven effective in strengthening customer relationships, enhancing transparency, and positioning BASF as a committed partner in advancing sustainable palm supply chains. It enables customers to integrate insights into their sourcing and communication practices while aligning on key sustainability challenges.*

### Water

## (5.11.9.1) Type of stakeholder

*Select from:*

☑ Customers

## (5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Educate and work with stakeholders on understanding and measuring exposure to environmental risks

☑ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

☑ Share information about your products and relevant certification schemes

Innovation and collaboration

☑ Align your organization’s goals to support customers’ targets and ambitions

## (5.11.9.3) % of stakeholder type engaged

*Select from:*

☑ 1-25%

## (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*SCOPE OF ENGAGEMENT Our customers are at the core of our strategy. We have a global, customer-focused presence and strive to achieve a leading position in our markets and business areas. We engage with customers in close partnerships to align our business optimally with their needs and contribute to their success with our solutions. Our engagement essentially covers our entire customer base. Findings from our sustainability tools allow us to identify hot spots; prioritization for working with specific customers is primarily driven by our divisions based on opportunities. METHOD/STRATEGY We are working with our customers to constantly innovate and develop water-related solutions that are engineered to achieve substantial contributions to sustainability (TripleS6). We work collaboratively with value chain partners and civil society to protect water and have linked up with a variety of organizations. BASF is a member of the Alliance for Water Stewardship (AWS), a global multi-stakeholder organization to drive water stewardship. We are a co-founder of and involved in the Alliance to End Plastic Waste (AEPW), the World Plastics Council and Operation Clean Sweep to prevent plastics from entering the environment and to help effectively reduce plastic pollution around the world. This primarily affects water bodies and aims at finding ways to prevent plastic waste from contaminating oceans. Moreover, we use a range of sustainability tools to interact with customers: LCA tools (Eco-Efficiency Analysis, SEEBALANCE, AgBalanceTM) or tools for systematic sustainability analysis in a value chain. Intensity and modus of interaction (e.g. one-on-one meetings, workshops, joint projects) is customer dependent.*

## (5.11.9.6) Effect of engagement and measures of success

*MEASURE OF SUCCESS The new KPI sales of Sustainable-Future Solutions summarizes the total sales of Pioneer and Contributor products. Products allocated to these segments make a positive sustainability contribution in the value chain. We measure success by sales of relevant products. With TripleS, we are steering our product portfolio and our research and development units toward sustainable solutions. We aim to reduce negative impacts on water availability caused by water abstraction in our own production. Likewise, we also strive to reduce water pollution from regular emissions to the water. This requires a holistic approach and continuous control. A key component of our strategy for many years now has been the introduction and implementation of sustainable water management, for which we have set a global target. We have reviewed our water target in 2024 and assessed it as important for implementing our strategy. We are also aware of and want to mitigate the negative impacts on water availability in our upstream and downstream value chains caused by water abstraction and consumption, as well as the deterioration of water quality from regular emissions to water. THRESHOLD OF SUCCESS We have set ourselves the goal of ensuring that more than 50% of BASF’s sales relevant to TripleS are attributable to Sustainable-Future Solutions by 2030 (2024: 46.3%).*

### Climate change

## (5.11.9.1) Type of stakeholder

*Select from:*

☑ Investors and shareholders

## (5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☑ Align your organization’s goals to support customers’ targets and ambitions

☑ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

☑ Engage with stakeholders to advocate for policy or regulatory change

## (5.11.9.3) % of stakeholder type engaged

*Select from:*

☑ 100%

## (5.11.9.4) % stakeholder-associated scope 3 emissions

*Select from:*

☑ None

## (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*SCOPE OF ENGAGEMENT Transparency and trust: Environmental issues such as climate change play a vital role in dialogues with shareholders and investors, e.g. during our annual shareholder meeting or our investors' day. METHOD/STRATEGY Every shareholder is invited to discuss our climate goals, our transition plan or initiatives such as Supplier CO2-management. At least, our shareholders are regularly educated about these topics in the formats mentioned above. Our investors are interested in our environmental performance, especially in our CDP disclosure and our score for climate change. Transparency is key for stakeholder and investor trust and the shareholders approving of the discharge of the members of the Board of Executive Directors.*

## (5.11.9.6) Effect of engagement and measures of success

*MEASURE OF SUCCESS AND THRESHOLD BASF was awarded prime status in ISS ESG, indicating leadership in environmental and social performance. BASF was rated A (with praise for its carbon mitigation strategy and clean tech presence) by MSCI ESG. In the Morningstar Sustainalytics Rating, BASF is among the top 3 peers in diversified chemicals, with strong ESG risk management. This shows that our investors believe in our environmental goals and value our transparency and our dialogue.*

### Forests

## (5.11.9.1) Type of stakeholder

*Select from:*
☑ Investors and shareholders

## (5.11.9.2) Type and details of engagement

Education/Information sharing
☑ Share information on environmental initiatives, progress and achievements

Innovation and collaboration
☑ Align your organization's goals to support customers' targets and ambitions
☑ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
☑ Engage with stakeholders to advocate for policy or regulatory change

## (5.11.9.3) % of stakeholder type engaged

*Select from:*
☑ 100%

## (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*SCOPE OF ENGAGEMENT Transparency and trust: Supply chain transparency such as the origin of our palm oil educts play a vital role in dialogues with shareholders and investors, e.g. during our annual shareholder meeting or our investors day. METHOD/STRATEGY Every shareholder is invited to discuss our goals and progress in this regard. At least, our shareholders are regularly educated about these topics in the formats mentioned above. Our investors are interested in our environmental performance, especially in our CDP disclosure.*

## (5.11.9.6) Effect of engagement and measures of success

*MEASURE OF SUCCESS AND THRESHOLD BASF was awarded prime status in ISS ESG, indicating leadership in environmental and social performance. BASF was rated A by MSCI ESG. In the Morningstar Sustainalytics Rating, BASF is among the top 3 peers in diversified chemicals, with strong ESG risk management. This shows that our investors believe in our environmental goals and value our transparency and our dialogue.*

### Water

## (5.11.9.1) Type of stakeholder

*Select from:*
☑ Investors and shareholders

## (5.11.9.2) Type and details of engagement

Education/Information sharing
☑ Share information on environmental initiatives, progress and achievements

Innovation and collaboration
☑ Align your organization’s goals to support customers’ targets and ambitions
☑ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
☑ Engage with stakeholders to advocate for policy or regulatory change

## (5.11.9.3) % of stakeholder type engaged

*Select from:*
☑ 100%

## (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*SCOPE OF ENGAGEMENT Transparency and trust: Environmental issues such as water treatment, emissions into water or water use in water-stressed areas play a vital role in dialogues with shareholders and investors, e.g. during our annual shareholder meeting or our investors day. METHOD/STRATEGY Every shareholder is invited to discuss our goals and progress in this regard. At least, our shareholders are regularly educated about these topics in the formats mentioned above. Our investors are interested in our environmental performance, especially in our CDP disclosure.*

## (5.11.9.6) Effect of engagement and measures of success

*MEASURE OF SUCCESS AND THRESHOLD BASF was awarded prime status in ISS ESG, indicating leadership in environmental and social performance. BASF was rated A by MSCI ESG. In the Morningstar Sustainalytics Rating, BASF is among the top 3 peers in diversified chemicals, with strong ESG risk management. This shows that our investors believe in our environmental goals and value our transparency and our dialogue.*
*[Add row]*

# C6. Environmental Performance - Consolidation Approach

## (6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

### Climate change

#### (6.1.1) Consolidation approach used

*Select from:*

☑ Financial control

#### (6.1.2) Provide the rationale for the choice of consolidation approach

*In our annual report for 2024, we consider both consolidation approaches, financial and operational control as required by the new European Sustainability Reporting Standard (ESRS). In the past we used financial control (according to IFRS guidelines), only. To make all numbers comparable with former data, we stick to the financial control approach here: Worldwide production sites of BASF, its fully consolidated subsidiaries (emissions included in full), and proportionally consolidated joint operations (emissions disclosed pro rata according to BASF's interest) are in the scope of our reporting. We consider the requirements of ESRS for Forests, Climate Change and Water.*

### Forests

#### (6.1.1) Consolidation approach used

*Select from:*

☑ Financial control

#### (6.1.2) Provide the rationale for the choice of consolidation approach

*In our annual report for 2024, we consider both consolidation approaches, financial and operational control as required by the new European Sustainability Reporting Standard (ESRS). In the past we used financial control (according to IFRS guidelines), only. To make all numbers comparable with former data, we stick to the financial control approach here: Worldwide production sites of BASF, its fully consolidated subsidiaries (emissions included in full), and proportionally consolidated joint operations (emissions disclosed pro rata according to BASF's interest) are in the scope of our reporting. We consider the requirements of ESRS for Forests, Climate Change and Water.*

### Water

## (6.1.1) Consolidation approach used

*Select from:*

☑ Financial control

## (6.1.2) Provide the rationale for the choice of consolidation approach

*In our annual report for 2024, we consider both consolidation approaches, financial and operational control as required by the new European Sustainability Reporting Standard (ESRS). In the past we used financial control (according to IFRS guidelines), only. To make all numbers comparable with former data, we stick to the financial control approach here: Worldwide production sites of BASF, its fully consolidated subsidiaries (emissions included in full), and proportionally consolidated joint operations (emissions disclosed pro rata according to BASF's interest) are in the scope of our reporting. We consider the requirements of ESRS for Forests, Climate Change and Water.*

### Biodiversity

## (6.1.1) Consolidation approach used

*Select from:*

☑ Financial control

## (6.1.2) Provide the rationale for the choice of consolidation approach

*In our annual report for 2024, we consider both consolidation approaches, financial and operational control as required by the new European Sustainability Reporting Standard (ESRS). In the past we used financial control (according to IFRS guidelines), only. To make all numbers comparable with former data, we stick to the financial control approach here: Worldwide production sites of BASF, its fully consolidated subsidiaries (emissions included in full), and proportionally consolidated joint operations (emissions disclosed pro rata according to BASF's interest) are in the scope of our reporting. We consider the requirements of ESRS for Forests, Climate Change and Water.*

*[Fixed row]*

## C7. Environmental performance - Climate Change

### (7.1) Is this your first year of reporting emissions data to CDP?

*Select from:*
☑ No

### (7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

| | Has there been a structural change? |
|---|---|
| | *Select all that apply*<br>☑ No |

*[Fixed row]*

### (7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

| | Change(s) in methodology, boundary, and/or reporting year definition? |
|---|---|
| | *Select all that apply*<br>☑ No |

*[Fixed row]*

## (7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

*Select all that apply*

☑ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

☑ The Greenhouse Gas Protocol: Scope 2 Guidance

☑ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

## (7.3) Describe your organization's approach to reporting Scope 2 emissions.

| | Scope 2, location-based | Scope 2, market-based | Comment |
|---|---|---|---|
| | *Select from:*<br>☑ We are reporting a Scope 2, location-based figure | *Select from:*<br>☑ We are reporting a Scope 2, market-based figure | *No changes in the reporting method compared to previous years.* |

*[Fixed row]*

## (7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

*Select from:*

☑ Yes

## (7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.

### Row 1

## (7.4.1.1) Source of excluded emissions

*GHG emissions from mobile combustion*

## (7.4.1.2) Scope(s) or Scope 3 category(ies)

*Select all that apply*

☑ Scope 1

☑ Scope 3: Upstream transportation and distribution

## (7.4.1.3) Relevance of Scope 1 emissions from this source

*Select from:*

☑ Emissions are not relevant

## (7.4.1.6) Relevance of Scope 3 emissions from this source

*Select from:*

☑ Emissions are not relevant

## (7.4.1.8) Estimated percentage of total Scope 1+2 emissions this excluded source represents

*0.1*

## (7.4.1.9) Estimated percentage of total Scope 3 emissions this excluded source represents

*0.1*

## (7.4.1.10) Explain why this source is excluded

*We do not report CO2 emissions from mobile combustion since their contribution to BASF's total GHG emissions is not significant (less than 0.1 % of BASF's total GHG emissions). This is far less than our 5% materiality threshold.*

## (7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

*Emissions from mobile combustion comprise emissions from our own assets (as opposed to vehicles we lease, accounted in scope 3). We estimate that we own 2000 cars, on average running 10000 km per year and emitting 150 g of CO2 per km. We estimate that we own 100 trucks/tractors, on average running 1000 km per year and emitting 500 g of CO2 per km. This results in a total of 3050 t CO2, which represents 0.02% of our combined Scope 1 and 2 emissions (including energy sales to third parties). Estimating that these vehicles run on diesel, their demand would be around 1.16 m³ (5.7 L/100 km * 10000 km * 2000 18 L/100 km * 1000 km *100) or 1 t of fuel, accounting for about 600 kg in Scope-3-Emissions (for Light Oil / Diesel). Our total Scope-3 emissions in 2024 were 91 million t. 600 kg of 91 million t is 0.0007% and absolutely negligible.*

### Row 2

## (7.4.1.1) Source of excluded emissions

*CO2 emissions from administrative sites/offices*

## (7.4.1.2) Scope(s) or Scope 3 category(ies)

*Select all that apply*

☑ Scope 1

☑ Scope 2 (location-based)

☑ Scope 3: Purchased goods and services

## (7.4.1.3) Relevance of Scope 1 emissions from this source

*Select from:*

☑ Emissions are not relevant

## (7.4.1.4) Relevance of location-based Scope 2 emissions from this source

*Select from:*

☑ Emissions are not relevant

## (7.4.1.6) Relevance of Scope 3 emissions from this source

*Select from:*

☑ Emissions are not relevant

## (7.4.1.8) Estimated percentage of total Scope 1+2 emissions this excluded source represents

*0.3*

## (7.4.1.9) Estimated percentage of total Scope 3 emissions this excluded source represents

*0.1*

## (7.4.1.10) Explain why this source is excluded

*BASF reports GHG emissions only for its production facilities. GHG emission data from other facilities, such as sales offices, are not collected since their contribution to BASF's total GHG emissions was calculated to be less than 1%, which is under our materiality threshold of 5%. We periodically reassess the contribution from our administrative sites. GHG emissions from assets leased by BASF are accounted for as Scope 3 emissions.*

## (7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

*We estimate the carbon intensity of office buildings we own at 0.08 t $CO_2$ per m² per year (from electricity and heating). The total area occupied by these buildings is about 0.5 million m². This results in a total of 0.04 million t $CO_2$ per year, which represents 0.3% of our Scope 1 and 2 emissions combined. The corresponding Scope 3 emissions (category 3) represent less than 0.05% of our total Scope 3.*
*[Add row]*

# (7.5) Provide your base year and base year emissions.

### Scope 1

## (7.5.1) Base year end

*12/31/2018*

## (7.5.2) Base year emissions (metric tons CO2e)

*18593000*

## (7.5.3) Methodological details

*We report our GHG emissions according to the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition). The emissions are preferably measured, calculated, or estimated. To calculate emissions, we use emission factors from databases like Sphera that are, for example, multiplied by recorded fuel volumes.*

### Scope 2 (location-based)

#### (7.5.1) Base year end

*12/31/2018*

#### (7.5.2) Base year emissions (metric tons CO2e)

*3747000.0*

#### (7.5.3) Methodological details

*Generally, we use the GHG Protocol Scope 2 Guidance. To calculate our location-based Scope 2 emissions, we use grid-average emission factors. We use information from the International Energy Agency and the United States Environmental Protection Agency, among other sources.*

### Scope 2 (market-based)

#### (7.5.1) Base year end

*12/31/2018*

#### (7.5.2) Base year emissions (metric tons CO2e)

*4067000.0*

#### (7.5.3) Methodological details

*Generally, we use the GHG Protocol Scope 2 Guidance. To calculate our market-based Scope 2 emissions, we use supplier data where possible. Where such data is not available, we rely on country-specific residual mix and grid-average emission factor, respectively. In this case, we use information from the International Energy Agency and the United States Environmental Protection Agency, among other sources.*

### Scope 3 category 1: Purchased goods and services

## (7.5.1) Base year end

*12/30/2018*

## (7.5.2) Base year emissions (metric tons CO2e)

*48550000.0*

## (7.5.3) Methodological details

*We analyzed the GHG emissions of our procured raw materials and precursor manufacturing at BASF's suppliers' facilities (including merchandise) by calculating the cradle-to-gate emissions, including all direct GHG emissions from raw material extraction, precursor manufacturing and transport, as well as indirect emissions from energy use. To do so, we determined the quantity of each single product purchased, and then applied emission factors for about 90 percent of the purchased products (by weight). If country-specific emission factors were available, we calculated a weighted Product Carbon Footprint to reflect the percentage of the regional distribution of the purchased material. We multiplied the CO2e emissions per kilogram of each product by the respective quantity of the product purchased to determine cradle-to-gate emissions. Finally, the resulting scope 3 emissions were extrapolated to 100% of the total purchasing volume to account for all procured raw materials and precursors. For calculating the emissions from packaging, we first determined the material compositions of the different packaging groups such as HDPE drums or steel drums. Then, we calculated GHG emissions by multiplying the number of purchased items of packaging by their respective cradle-to-gate emission factors. The GHG emissions from technical goods and services were assessed based on the monetary purchasing volume in the reporting year by multiplying the amount of spending by the GHG conversion factors from the Defra 2012 Guidelines. Activity data (primary data): Quantity and monetary purchasing volume of the goods and services purchased in the reporting year were obtained from BASF's internal business data management systems. Emission factors (secondary data): a) Raw materials and packaging: Cradle-to-gate emissions factors were obtained from commercially and publicly available databases such as GaBi (thinkstep), ecoinvent, or PlasticsEurope as well as from BASF's own LCA database, which is based mainly on primary data. b) Technical goods & services: Supply chain emission factors for spending on products and services were obtained from the 2012 Guidelines to DEFRA/DECC's GHG Conversion Factors for Company Reporting, Annex 13 (Indirect emissions from supply chain).*

### Scope 3 category 2: Capital goods

## (7.5.1) Base year end

*12/31/2018*

## (7.5.2) Base year emissions (metric tons CO2e)

*1900000.0*

## (7.5.3) Methodological details

*The GHG emissions that are associated with BASF's capital goods were estimated based on the following approach: All sub-segments of BASF's global Technical Procurement related to the sourcing of capital equipment, such as turn-key projects, machinery, and fabricated equipment, were analyzed based on their monetary purchasing volume in the reporting year. Each sub-segment was assigned a corresponding SIC code because the conversion factors for greenhouse gas emissions are based on the standard classification system (SIC 2003). The amount of spending was then multiplied by the respective GHG conversion factor and subsequently added to the total GHG emissions from capital goods. Activity data (primary data): Monetary purchasing volumes of capital goods purchased in the reporting year were obtained from BASF's internal business data management systems. Emission factors (secondary data): Supply chain emission factors for spending on capital goods were obtained from the 2012 Guidelines to DEFRA/DECC's GHG Conversion Factors for Company Reporting, Annex 13 (Indirect emissions from supply chain)*

### Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

## (7.5.1) Base year end

*12/31/2018*

## (7.5.2) Base year emissions (metric tons CO2e)

*2906000.0*

## (7.5.3) Methodological details

*The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)*

### Scope 3 category 4: Upstream transportation and distribution

## (7.5.1) Base year end

*12/31/2018*

## (7.5.2) Base year emissions (metric tons CO2e)

*1937000.0*

## (7.5.3) Methodological details

*For the calculation of the GHG emissions associated with the transportation of all procured products to BASF sites, three different categories of procured products were defined: (i) raw materials, (ii) technical & capital goods and (iii) packaging. (i) The raw materials category was further divided into a) raw materials, naphtha & industrial gases (bulk), b) industrial gases (pipeline) and c) natural gas. The GHG emissions associated with the transportation of raw materials, naphtha and* *industrial gases (bulk) were calculated by multiplying the quantities of products procured by a transportation distance and by an emissions factor for the mode of transport. For all procured products in Europe, the modal split included road, ocean-going vessel, barge, rail and air. In all other regions, solely transportation by truck was assumed. The transportation distance in each region was estimated by logistics experts. Emissions from the transportation of industrial gases (pipeline) and natural gas were calculated by multiplying the quantity of the product purchased by an emission factor for pipeline and the transportation distance. The distance for the transportation of industrial gases was assumed to be 0.5 km since most of the gases are produced on-site. The distance for the transportation of natural gas was assumed to be 1,000 km. (ii) The GHG emissions that are associated with the transportation of BASF's technical & capital goods purchased in the reporting year were estimated by assuming that the technical goods are 100% material and made from carbon steel, whereas the capital goods have a material content of 50% and are made from 60% stainless steel and 40% carbon steel. (iii) The weight of the purchased packaging was calculated based on material composition. Only truck transportation and an average transportation distance of 500 km (1,000 km in the USA) were assumed. The corresponding GHG emissions were calculated by multiplying the quantity by an emission factor for trucks and the transportation distance. Activity data (primary data): Quantities, types of goods procured, and regional split of purchase in the reporting year were obtained from BASF's internal business data management systems. Emission factors (secondary data): The CO2 emission factors used were taken from the McKinnon Report: "Measuring and Managing CO2 Emissions from the Transport of Chemicals in Europe". For trucks in Asia, a higher CO2 emission factor of 90 g CO2 per t*km was assumed.*

## Scope 3 category 5: Waste generated in operations

### (7.5.1) Base year end

*12/31/2018*

### (7.5.2) Base year emissions (metric tons CO2e)

*717000.0*

### (7.5.3) Methodological details

*The GHG emissions from on-site waste incineration are accounted for in our Scope 1 emissions. The GHG emissions from off-site waste incineration and on- and off-site landfill were calculated as follows: From a survey of a variety of different chemical products, the average carbon content of a chemical product was determined. Multiplying the amount of waste by this factor and assuming that all of the carbon is converted into CO2 during combustion results in the CO2 emissions from waste incineration. The GHG emissions from landfill were calculated by multiplying the amount of landfilled waste by the GHG emission factor for landfilled plastic waste. Plastic waste was chosen because it is a common inert chemical product showing average decomposition behavior for a carbon containing chemical in terms of greenhouse gases. The GHG emissions of BASF-operated wastewater plants are accounted for in our Scope 1 or Scope 2 emissions, respectively. The CO2e emissions from non-BASF operated wastewater treatment plants were calculated as follows, based on a TOC (Total Organic Carbon) material balance. It is assumed that 30% of the influent organic carbon load is insoluble and inert, as well as the non-biodegradable TOC in the effluent. It is also assumed that 25% of the remaining biotreatable TOC is converted into biosludge during biotreatment. The residual TOC, which is about 50% of the total influent TOC, is converted into CO2. The CO2 emissions were calculated from the residual TOC with a conversion factor of CO2/TOC=3.67. Activity data (primary data): The quantities of solid waste and wastewater generated during production at BASF production sites were obtained from the in-house Reporting EHS Application database. The data collection method* *differentiates between on-site and off-site disposal as well as between different disposal methods (waste incineration with and without energy recovery, landfill, wastewater treatment and others). Emission factors (secondary data): The emission factors were obtained from the GaBi database.*

### Scope 3 category 6: Business travel

## (7.5.1) Base year end

*12/31/2018*

## (7.5.2) Base year emissions (metric tons CO2e)

*211000.0*

## (7.5.3) Methodological details

*The GHG emissions associated with the transportation of all BASF Group employees for business-related activities were calculated as follows: a) GHG emissions from business travel by air: Miles, which are collected through external partners such as travel agencies and monitored by BASF's Travel Management, were converted to CO2 equivalents using conversion factors for the average passenger in short-haul, medium-haul and long-haul flights; b) GHG emissions from business travel by train: Rail miles that are collected through external partners such as Deutsche Bahn or travel agencies and monitored by our Travel Management were converted into CO2e emissions, using country-specific and/or railway-specific CO2e conversion factor for travel by train; and (c) GHG emissions from business travel by car: Driven kilometers that are collected by car rental companies and monitored by BASF's Travel Management were converted into CO2e emissions using an average passenger car CO2e conversion factor taken from DEFRA (2018) and EPA (2018). Activity data (primary data): Miles and kilometers per means of transportation travelled by BASF employees in the reporting year were collected by external partners, such as travel agencies and provided to BASF's Travel Management. Emission factors (secondary data): CO2e conversion factors for short-haul, medium-haul and long-haul flights were taken from DEFRA's GHG Conversion Factors for Company Reporting (2018). CO2e conversion factors for travel by train, per country, were taken from: SNCF, 2014-2015 for France; UBA, 2017 for Germany; Thalys Network, 2017 for Belgium; Ferrovie dello stato italiane, 2017 for Italy; ÖBB, 2016 for Austria; DEFRA, 2018 for UK; EPA, 2018 for the US; Via Rail, 2017 for Canada; the average of India GHG Program, 2015 and Japan's Eco-Mo Foundation, 2018 for Asia Pacific; and the average of the European emission factors for Spain. CO2e conversion factors for business travel by rental car were taken from DEFRA's GHG Conversion Factors for Company Reporting (2018) and EPA's Emission Factors for Greenhouse Gas Inventories (2018).*

### Scope 3 category 7: Employee commuting

## (7.5.1) Base year end

*12/31/2018*

## (7.5.2) Base year emissions (metric tons CO2e)

*236000.0*

## (7.5.3) Methodological details

*GHG emissions from employee commuting in Europe were calculated based on the results of a representative poll conducted among BASF SE employees in 2017 (19,560 out of 35,809 employees). Employees were asked about the distance travelled between their homes and workplaces and their means of transportation. GHG emissions were calculated by multiplying the travelled distance (220 days per year, back and forth) by the respective CO2e emissions factor, accounting for the different means of transportation. The resulting GHG emissions were subsequently extrapolated to all BASF Group employees in Europe. For North America, the calculations were based on the Bureau of Transportation Statistics on principal means of transportation to work. It was assumed that employees travel 236 days per year and 30 kilometers one-way. For Asia and South America, it was assumed that all employees travel a distance of 30 km by car (one-way) and 230 or 222 days per year, respectively. The corresponding emissions were calculated by multiplying the distance by the number of employees, the number of working days, and the emission factor for cars per km from DEFRA for Asia and the emission factor from EPA for South America. Activity data (primary data): Number of employees per region, as well as distance and mode of transportation for a selected group of employees in Germany, who participated in a poll in 2017. Emission factors (secondary data): The CO2e emissions factors used for car, motorbike, and public transportation were taken from DEFRA's GHG Conversion Factors for Company Reporting (2018) and EPA's Emission Factors for Greenhouse Gas Inventories (2018).*

### Scope 3 category 8: Upstream leased assets

## (7.5.1) Base year end

*12/31/2018*

## (7.5.2) Base year emissions (metric tons CO2e)

*270000*

## (7.5.3) Methodological details

*GHG emissions from leased assets were calculated for 3 different categories. 1) Leased cars: GHG emissions from cars leased by BASF SE were calculated by multiplying the vehicle miles travelled, which were derived from the respective leasing contracts, by the relevant CO2 emission factors. Since only the leasing contracts of BASF SE were evaluated, the resulting GHG emissions were subsequently extrapolated based on the number of employees to account for the entire BASF Group. 2) Leased offices and storage space: The GHG emissions from leased offices and storage space were assessed based on the leased space (in square meters) and the annual energy consumption per square meter of office and storage space, respectively. Only for Asia no distinction was made between office and storage space. 3) Leased Equipment: The GHG emissions from leased equipment such as hardware (i.e. computers or printers) were assessed based on the monetary purchasing volume in the reporting year and the corresponding GHG conversion factors. Activity data (primary data) Leased cars: Vehicle miles as defined in the leasing contracts for BASF SE employees in the reporting year. Leased office and storage space: Leased office and storage space for the reporting year was obtained from BASF internal business data management systems. Leased equipment: The monetary purchasing volume for leased equipment in the reporting year was derived from BASF internal business data management systems. Emission factors (secondary data): The emission factors for the leased cars were provided by* *the car manufacturers. They differentiate between fuel type (diesel/gasoline) as well as cubic capacity. The energy consumption (electricity and heat energy) per square meter of office space and warehouses in Europe was taken from a study of the German Federal Ministry for Economic Affairs and Energy (BMWi, 2015). For North and South America, it was taken from the Commercial Buildings Energy Consumption Survey (EIA, 2012). For Asia, it was taken from a study by Ding et al., 2017. CO2 emissions factors per MWh of electricity were obtained from IEA, 2018, based on data of the year 2016. Emission factors per MWh of heat energy from natural gas and light fuel oil were obtained from the GaBi database. For assessing the GHG emissions from leased equipment, the emission factors were taken from the 2012 Guidelines to DEFRA/DECC's GHG Conversion Factors for Company Reporting, Annex 13 (Indirect emissions from supply chain).*

## Scope 3 category 9: Downstream transportation and distribution

### (7.5.1) Base year end

*12/31/2018*

### (7.5.2) Base year emissions (metric tons CO2e)

*1817000.0*

### (7.5.3) Methodological details

*For the calculation of the GHG emissions associated with the transport of BASF products sold in the reporting year, the respective shipments from BASF sites to BASF customers were evaluated, taking into account regional differences. The transport distances from each Verbund site and in the different regions of Europe, North America, South America and Asia were determined by internal experts. The GHG emissions associated with the transport of BASF's sold products were calculated by multiplying product quantity by the relevant transport distance and by the respective CO2 emissions factor. Activity data (primary data): Quantities and types of products sold in the reporting year as well as their means of transportation, were obtained from BASF internal business data management systems. Emission factors (secondary data): The CO2 emission factors used (except pipeline transport) are specific factors calculated for BASF's outbound transport activities; for pipeline transport, the CO2 emission factor was taken from the McKinnon Report "Measuring and Managing CO2 Emissions from the Transport of Chemicals in Europe". For trucks in Asia, a CO2 emission factor of 90 g per t*km was assumed.*

## Scope 3 category 11: Use of sold products

### (7.5.1) Base year end

*12/31/2018*

### (7.5.2) Base year emissions (metric tons CO2e)

*41509000.0*

## (7.5.3) Methodological details

*For the calculation of the GHG emissions associated with the use of sold BASF products, we only considered the direct use-phase emissions of sold products over their expected lifetime, i.e., the emissions that occur from the use of fuels and feedstock, and GHGs and products that contain or form GHGs that are emitted during use. 1) Oil & Gas: It was assumed that 100% of the oil and gas is combusted for heating purposes. The volume of sold crude oil and natural gas, respectively, was multiplied by the CO2 emission factor for crude oil and natural gas, respectively, to calculate the GHG emissions associated with the thermal conversion of these products. 2) GHG emissions from products sold in the reporting year that form greenhouse gases: Nitrogenous fertilizers release nitrous oxide (N2O) to the atmosphere because of microbial action in the soil. The associated GHG emissions were calculated based on the amount of N-containing fertilizers sold in 2018, the nitrogen content and on the fact that about 1% (in the presence of a nitrification inhibitor only 0.5%) of the nitrogen contained in the fertilizer is converted into N2O-N. CO2 from the use of urea (as fertilizer and solution for diesel truck engines) was calculated based on the sold product quantity and the contained CO2 amount. 3) GHG emissions from products sold in the reporting year that contain greenhouse gases such as dry ice, CO2 as gas for the beverage industry and HFCs as foaming agents to produce polyurethane foams: GHG emissions from dry ice and CO2 liquid sold to the beverage industry were considered based on the sold quantity. GHG emissions from HFCs were calculated based on the procured HFC quantities and the loss rate of HFCs in the polyurethane foams during their use phase (35 % for spray foam and 100% for integral foam). Activity data (primary data): Quantities and types of products sold in the reporting year were obtained from BASF's internal business data management systems. Emission factors (secondary data): The CO2 emission factor for crude oil was taken from IPCC. The CO2 emission factor for natural gas was calculated on the basis that natural gas is solely methane that is entirely converted into CO2. GWPs were taken from the Fifth Assessment Report, IPCC, 2013. In the case of some fluorinated hydrocarbons, GWPs are based on manufacturers' information.*

### Scope 3 category 12: End of life treatment of sold products

## (7.5.1) Base year end

*12/31/2018*

## (7.5.2) Base year emissions (metric tons CO2e)

*15954000.0*

## (7.5.3) Methodological details

*GHG emissions from the disposal of all BASF products (except the products that are already disposed of during their use phase and therefore accounted for in Category 11) manufactured in the reporting year were calculated presuming that these products are disposed of at the end of their lives either by landfilling or by incineration. It was assumed that the products would be used and disposed of in the countries to which BASF sold them. Thus, the ratio of incineration to landfilling in each region was investigated. The amount of GHG emissions was calculated separately for incineration and landfill for each region (corresponding to BASF's sales in Europe, Asia, North and South America), considering the region-specific proportions of the different disposal methods. As the pre-products purchased are known from their amount and C-content, the same range of chemicals as in Category 1 was considered for end-of-life options. The amount of CO2 a compound emits when incinerated can be determined by its C-content. Following this approach, the CO2 emissions for all products incinerated in the different regions were calculated by multiplying CO2 emissions per kg by the amount of pre-product. Incineration with energy recovery was considered proportionately in Europe and Asia. Thus, a* *proportion of the calculated emissions from waste incineration in these two regions was allocated to energy generation. For the calculation of these emissions allocated to energy generation, the heating value methodology was used by assessing the energy content of the products of Category 1 that are incinerated at the end of their lives. In accordance with the Guidance for Accounting & Reporting Corporate GHG Emissions in the Chemical Sector Value Chain, the total emissions from incineration with energy recovery was then allocated to the waste treatment and the energy generation with a zero emission factor by using an economic allocation approach based on the proportions of total costs of waste treatment (i.e. costs per tons of waste multiplied by the amount of waste; allocation share is 47%) and total revenues from the sale of generated steam (i.e. costs per tons of steam multiplied by the net amount of steam; allocation share is 53%). For the fraction of C-containing products disposed of in landfills, an average CO2/CH4 release was assumed, related to 1 kg of plastic waste landfilled. Emission factors (secondary data): The emission factor for landfill was obtained from the GaBi database.*

### Scope 3 category 13: Downstream leased assets

## (7.5.1) Base year end

*12/31/2018*

## (7.5.2) Base year emissions (metric tons CO2e)

*100000.0*

## (7.5.3) Methodological details

*BASF owns only a few downstream leased assets. GHG emissions of this category are estimated to account for about 5% of the category Upstream Leased Assets, which corresponds to <0.1 million tons of CO2e.*

### Scope 3 category 15: Investments

## (7.5.1) Base year end

*12/31/2018*

## (7.5.2) Base year emissions (metric tons CO2e)

*1858000.0*

## (7.5.3) Methodological details

*GHG emissions from equity-accounted joint ventures and equity-accounted associated companies, as well as from subsidiaries and associated companies that are not financially consolidated due to immateriality, are not included in BASF's scope 1 or scope 2 emissions. However, the GHG emissions from these companies are determined on a regular basis by inquiring about these data from the respective companies. GHG emissions were calculated based on BASF's equity share in these companies, but only from non-consolidated companies of which BASF holds a minimum interest of 20%. Activity data (primary data): Scope 1 and scope 2 emissions of BASF's subsidiaries, associated companies and joint ventures were obtained from the respective companies upon inquiry.*
*[Fixed row]*

## (7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

## Reporting year

### (7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

*15552000*

### (7.6.3) Methodological details

*We report our GHG emissions according to the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition). The emissions are preferably measured, calculated, or estimated. To calculate emissions, we use emission factors from databases like Sphera that are, for example, multiplied by recorded fuel volumes.*
*[Fixed row]*

## (7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

## Reporting year

### (7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

*3564000*

### (7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

*2396000*

## (7.7.4) Methodological details

*Generally, we use the GHG Protocol Scope 2 Guidance. To calculate our market-based Scope 2 emissions, we use supplier data where possible. Where such data is not available, we rely on country-specific residual mix and grid-average emission factors, respectively. In this case, we use information from the International Energy Agency and the United States Environmental Protection Agency, among other sources.*
*[Fixed row]*

# (7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

### Purchased goods and services

## (7.8.1) Evaluation status

*Select from:*
☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*52340000*

## (7.8.3) Emissions calculation methodology

*Select all that apply*
☑ Supplier-specific method
☑ Average data method
☑ Spend-based method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*27*

## (7.8.5) Please explain

*The greenhouse gas (GHG) emissions from procured chemical raw materials (including traded goods) are calculated by multiplying the quantities received by the corresponding cradle-to-gate emission factors. The $CO_2e$ emission factors used are either supplier-specific values or regional and technology-specific $CO_2e$ emission factors from databases (e.g., data from industry associations, Sphera MLC database, ecoinvent, etc.). Missing emission factors are estimated using internal data models or average values of similar chemicals. Emissions from packaging are calculated by multiplying the number of purchased packaging units within a packaging group by their respective cradle-to-gate emission factors—determined based on the average material composition per packaging group. GHG emissions from technical goods and services are calculated based on the monetary purchasing volume in the reporting year by multiplying the expenditure amount (adjusted for inflation and including value-added tax) by the GHG conversion factors provided by DEFRA (Department for Environment, Food and Rural Affairs; UK Government).*

## Capital goods

### (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

*1840000*

### (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Spend-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*0*

### (7.8.5) Please explain

*The greenhouse gas (GHG) emissions from BASF's capital goods were estimated as follows: All segments of BASF's global technical procurement related to the acquisition of capital goods were analyzed based on their monetary purchasing volume in the reporting year. Each segment was assigned a corresponding SIC code (SIC: Standard Industrial Classification), as the conversion factors for greenhouse gas emissions provided by DEFRA (Department for Environment, Food and Rural Affairs; UK Government) are based on the SIC classification system. The expenditures, adjusted for inflation and taking value-added tax into account, were then multiplied by the respective GHG conversion factor and subsequently summed to calculate the total GHG emissions from capital goods.*

### Fuel-and-energy-related activities (not included in Scope 1 or 2)

## (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*2630000*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Average data method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*0*

## (7.8.5) Please explain

*Fuels used, such as coal, natural gas, LPG, light and heavy fuel oil, as well as purchased electricity and steam, are recorded annually in an internal BASF EHS database. To calculate the greenhouse gas (GHG) emissions from the extraction, production, and transportation of fossil fuels, representative, region-specific emission factors from the Sphera MLC database are applied. For purchased electricity and steam, the energy sources used for their generation are determined either through regional statistics or site-specific data, and emissions are then calculated analogously to those of purchased fuels. A conversion efficiency of 37% is assumed for electricity and 82.5% for steam. GHG emissions associated with losses from purchased electricity and steam are estimated based on Scope 2 emissions and a grid-related loss factor.*

### Upstream transportation and distribution

## (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*2320000*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Distance-based method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*0*

## (7.8.5) Please explain

*Greenhouse gas (GHG) emissions from the transportation of raw materials purchased by BASF during the reporting year are calculated by multiplying the quantities of procured products by the transport distance and an emission factor for the mode of transport. For bulk chemical raw materials (approximately 50% of the purchasing volume), the transport mode and distance were determined specifically for each substance. For the remaining raw materials, transport distances for each region were estimated by logistics experts. For procured products in Europe, the modal split from a Cefic survey on chemical transport was used; for all other regions, truck transport was assumed. GHG emissions from internal BASF transports were calculated using detailed transport data and the EcoTransIT World Business solution. GHG emissions from the transport of technical and capital goods purchased by BASF were calculated based on an estimated weight for these goods, derived from the monetary purchasing volume and an assumed material content. The weight of purchased packaging was calculated based on its material composition. For the transport of technical goods, only truck transport was assumed.*

### Waste generated in operations

## (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*760000*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Average data method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*100*

## (7.8.5) Please explain

*When determining Scope 3.5 emissions, a distinction is made between solid waste and wastewater, as well as between different disposal methods. GHG emissions from external waste incineration with energy recovery and from recycling are assessed using the cut-off approach. Emissions from incineration without energy recovery and from landfilling are calculated based on a carbon balance, assuming that all carbon is converted into $CO_2$ and that no methane emissions are released during landfilling. Emissions from other solid waste disposal methods are calculated by multiplying the amount of waste by an emission factor for inert plastic waste. To calculate emissions from wastewater, $CO_2$ emissions are estimated by experts based on the carbon content of the wastewater. Nitrous oxide emissions are not considered. In the treatment of sewage sludge, only disposal through incineration and the resulting $CO_2$ emissions are taken into account, assuming that no landfilling of sewage sludge occurs and thus no methane emissions are generated.A distinction is made in waste disposal between solid waste and wastewater. In addition, a distinction is made between different disposal routes for solid waste. It is assumed that the carbon content of solid waste corresponds to the average carbon content of the purchased raw materials. In the case of incineration, total conversion into CO2 is assumed. In the cases of incineration plus energy recovery and landfill, emission factors from the ELCD (European Reference Life Cycle Database) are used. CO2 emissions from wastewater are calculated on the basis of experts' estimates of the carbon content. Potential nitrous oxide emissions are not taken into consideration. In the case of sewage sludge treatment, only disposal via incineration and the resulting CO2 emissions are included. It is assumed that no landfill is used and hence that no methane emissions arise.*

### Business travel

## (7.8.1) Evaluation status

*Select from:*

☑ Not relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*120000*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Distance-based method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*3*

## (7.8.5) Please explain

*The recording and calculation of greenhouse gas (GHG) emissions from business travel are carried out by travel agencies and mobility service providers commissioned by BASF. If no primary data is available from these providers—for example, for train journeys and some car rentals—emission factors from DEFRA (Department for Environment, Food and Rural Affairs) and the U.S. Environmental Protection Agency (EPA) are used. In such cases, the calculation is based on either the monetary purchasing volume or an estimated travel distance.*

### Employee commuting

## (7.8.1) Evaluation status

*Select from:*

☑ Not relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*200000*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Average data method

☑ Distance-based method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*24*

## (7.8.5) Please explain

*The emissions are determined based on a survey on commuting behavior conducted among employees of BASF SE and, on this basis, estimated for all employees in Europe. For other regions, we rely on statistical data on employee commuting behavior. For the calculation, we use transport mode-specific cradle-to-gate emission factors from DEFRA (Department for Environment, Food and Rural Affairs) and the U.S. Environmental Protection Agency (EPA).*

## Upstream leased assets

### (7.8.1) Evaluation status

*Select from:*
☑ Not relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

*150000*

### (7.8.3) Emissions calculation methodology

*Select all that apply*
☑ Average data method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*0*

### (7.8.5) Please explain

*This category comprises leased cars, leased office and storage spaces, as well as leased equipment. Emissions from leased rental cars are calculated by multiplying the contractually agreed mileage by the appropriate DEFRA emission factor, based on engine type and displacement. Due to varying data availability, global emissions are extrapolated based on BASF SE data and the number of employees. The greenhouse gas (GHG) emissions from leased office and storage spaces are already covered under Scope 1 and Scope 2 emissions if the building is located at one of our production sites. The GHG emissions from other leased office and storage spaces were calculated based on the leased area and an estimated annual energy consumption of the respective leased asset (office or storage). For servers leased by BASF that are not operated at our sites and are therefore not included in our Scope 1 or 2 emissions, the electricity consumption for the reporting year was provided by the respective provider. Subsequently, the GHG emissions were calculated by multiplying the consumed electricity by the corresponding regional emission factors.*

## Downstream transportation and distribution

## (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*1490000*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Distance-based method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*100*

## (7.8.5) Please explain

*Greenhouse gas emissions from BASF's freight transports are calculated as well-to-wheel (WtW) emissions using the EcoTransIT World (ETW) IT solution, drawing on transportation data from BASF's ERP system.*

### Processing of sold products

## (7.8.1) Evaluation status

*Select from:*

☑ Not relevant, explanation provided

## (7.8.5) Please explain

*BASF does not calculate and report GHG emissions from the processing of sold products, as these emissions were identified as not being relevant to BASF. This is the result of a thorough analysis and balancing of the different relevance criteria for Scope 3 emissions sources and the five accounting and reporting principles of the GHG Protocol standards by WRI and WBCSD. BASF produces a large variety of intermediate goods. This application diversity cannot be tracked reasonably, and reliable figures every year are virtually impossible to obtain. These circumstances strongly compromise the reporting principles completeness, consistency, and* *accuracy (and feasibility), thereby not serving our business goal of reducing GHG emissions along the value chain. In addition, the WBCSD Chemical Sector Standard "Guidance for Accounting & Reporting Corporate GHG Emissions in the Chemical Sector Value Chain" emphasizes that "chemical companies are not required to report Scope 3, category 10 emissions, since reliable figures are difficult to obtain, due to the diverse application and customer structure".*

### Use of sold products

## (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*3010000*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Methodology for direct use phase emissions, please specify :Direct use-phase emissions from greenhouse gases and products that contain or form greenhouse gases that are emitted during use

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*0*

## (7.8.5) Please explain

*This category comprises the direct emissions from BASF's sales products during the use phase. These are products that release or generate greenhouse gas (GHG) emissions when used by end consumers. This includes nitrogen-based fertilizers that emit nitrous oxide ($N_2O$) through microbial activity in the soil, urea used in the automotive industry, residual fuels for energy generation, and carbonates used in the food industry. Other products that contain and release GHG emissions include dry ice, $CO_2$ used as a gas in the beverage industry, and HFCs used as blowing agents in the production of polyurethane foam. To calculate the emissions, we use internal data on sales volumes and product-specific emission factors.*

### End of life treatment of sold products

## (7.8.1) Evaluation status

*Select from:*
☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*24230000*

## (7.8.3) Emissions calculation methodology

*Select all that apply*
☑ Average data method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*0*

## (7.8.5) Please explain

*To calculate emissions from the end-of-life disposal of BASF products, sales volumes and the carbon content of BASF products are used. It is assumed that the products are disposed of in the regions where they were sold. Regional differences in disposal methods are taken into account. The shares of different municipal waste disposal methods are obtained annually from the following sources: Eurostat, OECDStat, and, if necessary, additional country-specific statistics. For disposal through incineration or landfilling, it is assumed that all carbon contained in the product is ultimately emitted as $CO_2$. In the case of incineration with energy recovery, 50% of the emissions from combustion are allocated to the generated energy using the allocation approach. Greenhouse gas emissions from material recycling of waste are assessed using the cut-off approach of life cycle assessment.*

### Downstream leased assets

## (7.8.1) Evaluation status

*Select from:*
☑ Not relevant, explanation provided

## (7.8.5) Please explain

*BASF owns only a few downstream leased assets. GHG emissions of this category are already covered by BASF's Scope 1&2 emissions.*

### Franchises

## (7.8.1) Evaluation status

*Select from:*

☑ Not relevant, explanation provided

## (7.8.5) Please explain

*Not relevant as BASF does not own or operate franchises.*

### Investments

## (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*2560000*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Investment-specific method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*100*

## (7.8.5) Please explain

*Greenhouse gas emissions from joint ventures and associated companies are accounted for using the equity method and are not included in BASF’s Scope 1 and Scope 2 emissions. Emissions from production sites are captured directly using a database query.*

*[Fixed row]*

### (7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

### Past year 1

#### (7.8.1.1) End date

*12/30/2023*

#### (7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

*49600000*

#### (7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

*1640000*

#### (7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

*2040000*

#### (7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

*1740000*

#### (7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

*1090000*

#### (7.8.1.7) Scope 3: Business travel (metric tons CO2e)

*77000*

#### (7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

*185000*

## (7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

*196000*

## (7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

*1300000*

## (7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

*2750000*

## (7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

*24070000*

## (7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

*100000*

## (7.8.1.16) Scope 3: Investments (metric tons CO2e)

*2850000*

## (7.8.1.19) Comment

*Scope 3.1 emissions for the year 2023 were recalculated to reflect updated activity data and emission factors.*

### Past year 2

## (7.8.1.1) End date

*12/30/2022*

### (7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

*54134000*

### (7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

*1550000*

### (7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

*2070000*

### (7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

*2026000*

### (7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

*1185000*

### (7.8.1.7) Scope 3: Business travel (metric tons CO2e)

*68000*

### (7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

*176000*

### (7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

*168000*

### (7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

*1581000*

## (7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

*3186000*

## (7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

*25163000*

## (7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

*100000*

## (7.8.1.16) Scope 3: Investments (metric tons CO2e)

*3567000*

## (7.8.1.19) Comment

*Scope 3.1 emissions for the year 2022 were recalculated to reflect updated activity data and emission factors. Scope 3.4 emissions were recalculated to reflect updated activity data, and Scope 3.12 emissions were recalculated to reflect a change in the calculation methodology.*
*[Fixed row]*

### (7.9) Indicate the verification/assurance status that applies to your reported emissions.

| | Verification/assurance status |
|---|---|
| Scope 1 | *Select from:*<br>☑ Third-party verification or assurance process in place |
| Scope 2 (location-based or market-based) | *Select from:*<br>☑ Third-party verification or assurance process in place |

| | Verification/assurance status |
|---|---|
| Scope 3 | *Select from:*<br>☑ Third-party verification or assurance process in place |

*[Fixed row]*

### (7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

#### Row 1

## (7.9.1.1) Verification or assurance cycle in place

*Select from:*

☑ Annual process

## (7.9.1.2) Status in the current reporting year

*Select from:*

☑ Complete

## (7.9.1.3) Type of verification or assurance

*Select from:*

☑ Reasonable assurance

## (7.9.1.4) Attach the statement

*entire-full-report-basf-ar24.pdf*

### (7.9.1.5) Page/section reference

*Standards used: p. 445 Reference to type of verification: 178 Auditor's report: p. 447-461 Emissions data: p. 195, 200*

### (7.9.1.6) Relevant standard

*Select from:*

☑ Other, please specify :ESRS

### (7.9.1.7) Proportion of reported emissions verified (%)

*100*

*[Add row]*

## (7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

### Row 1

### (7.9.2.1) Scope 2 approach

*Select from:*

☑ Scope 2 market-based

### (7.9.2.2) Verification or assurance cycle in place

*Select from:*

☑ Annual process

### (7.9.2.3) Status in the current reporting year

*Select from:*

☑ Complete

## (7.9.2.4) Type of verification or assurance

*Select from:*

☑ Reasonable assurance

## (7.9.2.5) Attach the statement

*entire-full-report-basf-ar24.pdf*

## (7.9.2.6) Page/ section reference

*Standards used: p. 445 Reference to type of verification: 178 Auditor's report: p. 447-461 Emissions data: p. 195, 200*

## (7.9.2.7) Relevant standard

*Select from:*

☑ Other, please specify :ESRS

## (7.9.2.8) Proportion of reported emissions verified (%)

*100*
*[Add row]*

### (7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

### Row 1

## (7.9.3.1) Scope 3 category

*Select all that apply*

☑ Scope 3: Franchises
☑ Scope 3: Investments
☑ Scope 3: Capital goods
☑ Scope 3: Use of sold products
☑ Scope 3: Upstream leased assets
☑ Scope 3: Downstream leased assets

☑ Scope 3: Business travel
☑ Scope 3: Employee commuting
☑ Scope 3: Upstream transportation and distribution
☑ Scope 3: Downstream transportation and distribution
☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
☑ Scope 3: Purchased goods and services
☑ Scope 3: Waste generated in operations

## (7.9.3.2) Verification or assurance cycle in place

*Select from:*
☑ Annual process

## (7.9.3.3) Status in the current reporting year

*Select from:*
☑ Complete

## (7.9.3.4) Type of verification or assurance

*Select from:*
☑ Limited assurance

## (7.9.3.5) Attach the statement

*entire-full-report-basf-ar24.pdf*

## (7.9.3.6) Page/section reference

*Standards used: p. 445 Reference to type of verification: 178 Auditor's report: p. 447-461 Emissions data: p. 196, 200*

## (7.9.3.7) Relevant standard

*Select from:*
☑ Other, please specify :ESRS

## (7.9.3.8) Proportion of reported emissions verified (%)

*100*
*[Add row]*

### (7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

*Select from:*
☑ Increased

### (7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

### Change in renewable energy consumption

## (7.10.1.1) Change in emissions (metric tons CO2e)

*424000*

## (7.10.1.2) Direction of change in emissions

*Select from:*
☑ Decreased

## (7.10.1.3) Emissions value (percentage)

*2.4*

## (7.10.1.4) Please explain calculation

*BASF’s Scope 1 and Scope 2 emissions concerning renewable electricity decreased by some 424000 metric tons (t) of CO2e in 2024 compared to 2023 due to more renewable energy being sourced. Our total Scope 1 and Scope 2 emissions in 2023 were 17851000 t CO2e; therefore, we arrived at 2.4%*

*((424000/17851000)*100=2.4%). We supplied many sites with bigger shares of renewable electricity, and most of these sites rely completely on renewable energy. In 2024, our renewable electricity share increased to some 3.6 million MWh, or 26% of total consumption. The statement in CDP for 2023 was 20%.*

### Other emissions reduction activities

## (7.10.1.1) Change in emissions (metric tons CO2e)

*200000*

## (7.10.1.2) Direction of change in emissions

*Select from:*
☑ Decreased

## (7.10.1.3) Emissions value (percentage)

*1.9*

## (7.10.1.4) Please explain calculation

*BASF's Scope 1 and Scope 2 emissions decreased by 337,000 metric tons (t) of CO2e in 2024 compared to 2023 due to emissions reduction activities implemented in 2024. Our total Scope 1 and Scope 2 emissions in 2023 were 17851000 t CO2e; therefore, we arrived at 1.9% ((337000/17851000)*100%=1.9%). The emission reduction activities in 2024 can be broken down as follows: more than 450 operational excellence measures with energy / CO2-reduction focus were implemented in 2024 and reduced energy/resource consumption and emissions by roughly 327,000 metric tons of CO2 in 2024. At the rather small site of Rubi, Spain, heating and cooling processes were analyzed intensively, and some 6600 t of CO2 could be avoided there alone due to fuel savings. Employee ideas in 2024 have contributed to optimization, allowing us to save another 10000 metric tons of CO2e.*

### Change in output

## (7.10.1.1) Change in emissions (metric tons CO2e)

*1930000*

## (7.10.1.2) Direction of change in emissions

*Select from:*

☑ Increased

## (7.10.1.3) Emissions value (percentage)

*10.8*

## (7.10.1.4) Please explain calculation

*In 2024, the volume of production from the operations within the reporting boundary increased in comparison to 2023. Increased demand in some areas (even when prices were stable or decreased), led to an increased production output and sales volume in t. Assuming that the GHG intensity of our various businesses in 2023 had continued to apply in 2024, this corresponded to a 10.8% emission increase (1930000 metric tons of CO2e) in 2024 in comparison to 2023. Our total Scope 1 and Scope 2 emissions in 2023 were 17851000 t CO2e; therefore, we arrived at 10.8% ((1930000/ 17851000)*100 =10.8%). These assumptions exclude emissions of non-production sites (37000 Scope 1, 44000 t Scope 2 in 2024). In 2023, such emissions were not reported yet.*

### Other

## (7.10.1.1) Change in emissions (metric tons CO2e)

*1100000*

## (7.10.1.2) Direction of change in emissions

*Select from:*

☑ Decreased

## (7.10.1.3) Emissions value (percentage)

*6.01*

## (7.10.1.4) Please explain calculation

*BASF is accounting for GHG emissions from about 240 production sites globally. Changes in local operating conditions of these sites (e.g. technical variation of process parameters, dynamic production planning and control, maintenance work during operations, environmental conditions) affect the GHG emissions of these sites. However, the individual factors of influence usually cannot be quantified separately due to the complexity of the sites, hence only their cumulative effect is subsumed under "Other". In 2024, changes in local operating conditions resulted in a net decrease of emissions of 6% (corresponding to 1070000 metric tons of CO2e) compared to 2023. Our total Scope 1 and Scope 2 emissions in 2023 were 17851000 t CO2e; therefore, we arrived at 6.01% ((1072000/17851000)*100*

*6.01%). With some processes running more efficiently due to increased capacity usage, this effect also leads to a small decrease in GHG emissions intensity; emission factors for a few plants/products/processes decreased due to higher output and efficiency.*
*[Fixed row]*

### (7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

*Select from:*
☑ Market-based

### (7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

*Select from:*
☑ Yes

### (7.12.1) Provide the emissions from biogenic carbon relevant to your organization in metric tons CO2.

#### (7.12.1.1) CO2 emissions from biogenic carbon (metric tons CO2)

*140000*

#### (7.12.1.2) Comment

*This emission comprises biogenic CO2 emissions from the combustion of biomass (Scope 1), as well as Biogenic Scope 3 emissions from the combustion or bio-degradation of biomass in the value chain (only category 3.12).*
*[Fixed row]*

### (7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

*Select from:*
☑ Yes

**(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).**

### Row 1

## (7.15.1.1) Greenhouse gas

*Select from:*
☑ CO2

## (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

*15276000*

## (7.15.1.3) GWP Reference

*Select from:*
☑ IPCC Fifth Assessment Report (AR5 – 100 year)

### Row 2

## (7.15.1.1) Greenhouse gas

*Select from:*
☑ CH4

## (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

*27000*

## (7.15.1.3) GWP Reference

*Select from:*
☑ IPCC Fifth Assessment Report (AR5 – 100 year)

### Row 3

## (7.15.1.1) Greenhouse gas

*Select from:*
☑ N2O

## (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

*176000*

## (7.15.1.3) GWP Reference

*Select from:*
☑ IPCC Fifth Assessment Report (AR5 – 100 year)

### Row 4

## (7.15.1.1) Greenhouse gas

*Select from:*
☑ HFCs

## (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

*35000*

## (7.15.1.3) GWP Reference

*Select from:*
☑ IPCC Fifth Assessment Report (AR5 – 100 year)

### Row 5

## (7.15.1.1) Greenhouse gas

*Select from:*
☑ PFCs

## (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

*0*

## (7.15.1.3) GWP Reference

*Select from:*
☑ IPCC Fifth Assessment Report (AR5 – 100 year)

### Row 6

## (7.15.1.1) Greenhouse gas

*Select from:*
☑ SF6

## (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

*700*

## (7.15.1.3) GWP Reference

*Select from:*
☑ IPCC Fifth Assessment Report (AR5 – 100 year)

### Row 7

## (7.15.1.1) Greenhouse gas

*Select from:*
☑ NF3

### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

*0*

### (7.15.1.3) GWP Reference

*Select from:*
☑ IPCC Fifth Assessment Report (AR5 – 100 year)
*[Add row]*

## (7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

### Argentina

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*2000*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*1000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*0*

### Australia

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*400*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*3000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*3000*

### Austria

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*0*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*1000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*1000*

### Bahrain

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*0*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*3000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*3000*

### Belgium

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*3220000*

## (7.16.2) Scope 2, location-based (metric tons CO2e)

*335000*

## (7.16.3) Scope 2, market-based (metric tons CO2e)

*38000*

### Brazil

## (7.16.1) Scope 1 emissions (metric tons CO2e)

*143000*

## (7.16.2) Scope 2, location-based (metric tons CO2e)

*22000*

## (7.16.3) Scope 2, market-based (metric tons CO2e)

*6000*

### Canada

## (7.16.1) Scope 1 emissions (metric tons CO2e)

*14000*

## (7.16.2) Scope 2, location-based (metric tons CO2e)

*1000*

## (7.16.3) Scope 2, market-based (metric tons CO2e)

*1000*

### Chile

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*3000*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*1000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*0*

### China

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*360000*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*1001000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*677000*

### Denmark

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*1000*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*0*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*2000*

**Finland**

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*100*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*7000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*7000*

**France**

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*243000*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*87000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*84000*

### Germany

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*5766000*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*397000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*214000*

### India

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*27000*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*58000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*32000*

### Indonesia

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*8000*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*16000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*16000*

## Ireland

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*10000*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*2000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*200*

## Italy

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*51000*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*7000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*0*

## Japan

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*2000*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*44000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*37000*

## Malaysia

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*417000*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*195000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*95000*

## Mexico

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*18000*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*16000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*14000*

**Netherlands**

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*123000*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*104000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*102000*

**New Zealand**

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*0*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*0*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*0*

**Norway**

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*5000*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*0*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*6000*

**Poland**

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*17000*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*13000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*0*

**Puerto Rico**

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*400*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*7000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*0*

**Republic of Korea**

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*425000*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*329000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*329000*

**Singapore**

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*2000*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*26000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*26000*

**Slovakia**

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*100*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*0*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*100*

**South Africa**

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*3000*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*12000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*12000*

**Spain**

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*21000*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*16000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*13000*

### Switzerland

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*33000*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*35000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*35000*

### Taiwan, China

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*4000*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*27000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*27000*

### Thailand

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*16000*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*17000*

## (7.16.3) Scope 2, market-based (metric tons CO2e)

*16000*

### Turkey

## (7.16.1) Scope 1 emissions (metric tons CO2e)

*7000*

## (7.16.2) Scope 2, location-based (metric tons CO2e)

*7000*

## (7.16.3) Scope 2, market-based (metric tons CO2e)

*1000*

### United Kingdom of Great Britain and Northern Ireland

## (7.16.1) Scope 1 emissions (metric tons CO2e)

*1000*

## (7.16.2) Scope 2, location-based (metric tons CO2e)

*2000*

## (7.16.3) Scope 2, market-based (metric tons CO2e)

*1000*

### United States of America

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*4570000*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*728000*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*555000*
*[Fixed row]*

## (7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

*Select all that apply*
☑ By facility

## (7.17.2) Break down your total gross global Scope 1 emissions by business facility.

### Row 1

### (7.17.2.1) Facility

*Ludwigshafen, Germany*

### (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*5139000*

### (7.17.2.3) Latitude

*49.49594*

### (7.17.2.4) Longitude

*8.431191*

### Row 2

## (7.17.2.1) Facility

*Kuantan, Malaysia*

## (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*410000*

## (7.17.2.3) Latitude

*3.967425*

## (7.17.2.4) Longitude

*103.4237*

### Row 3

## (7.17.2.1) Facility

*Antwerp, Belgium*

## (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*3037000*

## (7.17.2.3) Latitude

*51.32405*

## (7.17.2.4) Longitude

*4.285598*

### Row 4

## (7.17.2.1) Facility

*Rest of world*

## (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*5190000*

## (7.17.2.3) Latitude

*0.0*

## (7.17.2.4) Longitude

*0.0*

### Row 5

## (7.17.2.1) Facility

*Freeport, USA*

## (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*835000*

## (7.17.2.3) Latitude

*29.00441*

## (7.17.2.4) Longitude

*-95.3933*

### Row 6

## (7.17.2.1) Facility

*Geismar, USA*

## (7.17.2.2) Scope 1 emissions (metric tons CO2e)

*940000*

## (7.17.2.3) Latitude

*30.21022*

## (7.17.2.4) Longitude

*-91.0345*
*[Add row]*

### (7.19) Break down your organization’s total gross global Scope 1 emissions by sector production activity in metric tons CO2e.

### Chemicals production activities

## (7.19.1) Gross Scope 1 emissions, metric tons CO2e

*14641000*

## (7.19.3) Comment

*No credits, and no difference between net and gross. All our emissions (except for emissions from energy generation for third parties are chemical sector emissions).*
*[Fixed row]*

## (7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

*Select all that apply*

☑ By facility

## (7.20.2) Break down your total gross global Scope 2 emissions by business facility.

| | Facility | Scope 2, location-based (metric tons CO2e) | Scope 2, market-based (metric tons CO2e) |
|---|---|---|---|
| Row 1 | *Ludwigshafen, Germany* | *122000* | *4000* |
| Row 2 | *Antwerp, Belgium* | *284000* | *0* |
| Row 3 | *Rest of world* | *2748000* | *2137000* |
| Row 4 | *Geismar, USA* | *143000* | *138000* |
| Row 5 | *Freeport, USA* | *91000* | *36000* |
| Row 6 | *Kuantan, Malaysia* | *177000* | *80000* |

*[Add row]*

## (7.21) Break down your organization's total gross global Scope 2 emissions by sector production activity in metric tons CO2e.

| | Scope 2, location-based, metric tons CO2e | Scope 2, market-based (if applicable), metric tons CO2e | Comment |
|---|---|---|---|
| Chemicals production activities | *3520000* | *2396000* | *We source a substantial amount of green electricity. Thus, the market-based approach leads to lower emissions than the location-based one.* |

*[Fixed row]*

### (7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

#### Consolidated accounting group

**(7.22.1) Scope 1 emissions (metric tons CO2e)**

*15552000*

**(7.22.2) Scope 2, location-based emissions (metric tons CO2e)**

*3564000*

**(7.22.3) Scope 2, market-based emissions (metric tons CO2e)**

*2396000*

**(7.22.4) Please explain**

*No other entities are included in 7.6 and 7.7.*

#### All other entities

**(7.22.1) Scope 1 emissions (metric tons CO2e)**

*0*

**(7.22.2) Scope 2, location-based emissions (metric tons CO2e)**

*0*

**(7.22.3) Scope 2, market-based emissions (metric tons CO2e)**

*0*

## (7.22.4) Please explain

*No other entities are included in 7.6 and 7.7.*
*[Fixed row]*

### (7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

*Select from:*
☑ No

### (7.25) Disclose the percentage of your organization's Scope 3, Category 1 emissions by purchased chemical feedstock.

### Row 1

## (7.25.1) Purchased feedstock

*Select from:*
☑ High Value Chemicals (Steam cracking)

## (7.25.2) Percentage of Scope 3, Category 1 tCO2e from purchased feedstock

*14*

## (7.25.3) Explain calculation methodology

*(i) Activity data: Quantities of high-value chemicals (HVCs) purchased in the reporting year were obtained from BASF ERP systems. Please note that we are not always able to distinguish HVCs from steam cracking from those sourced from other HVC sources. As a result, we primarily report the share of total HVC-related emissions here. ii) Emissions factors: Cradle-to-gate emissions factors for raw materials are collected from our suppliers and checked by in-house LCA experts if the data meet the data quality requirements of the GHG Protocol Product Standard and ISO 14067:2018. Only data of sufficient quality and the most recent data available from suppliers were used. Where supplier-specific data was not available, the emissions factors were obtained from commercially and publicly available LCA databases such as Managed LCA content (Sphera), ecoinvent or industry association databases. (iii) GWP values: GWP values referring to the time horizon of 100 years were taken from IPCC, AR6, 2021. (iv) Boundary: all upstream (cradle-to-gate) emissions of purchased HVCs. (v) Methodology and assumptions: We*

*calculated the GHG emissions of the procured HVCs by multiplying the quantities received by the cradle-to-gate emissions factors. The CO2e emissions factors used are either supplier-specific values if available, or regional and technology-specific CO2e emissions factors from secondary databases. If no suitable PCF values could be found in the databases, the missing emissions factors were estimated using our own data models or derived from the mean value of chemicals in the same chemical group.*
*[Add row]*

## (7.25.1) Disclose sales of products that are greenhouse gases.

### Carbon dioxide (CO2)

### (7.25.1.1) Sales, metric tons

*152000*

### (7.25.1.2) Comment

*BASF sells CO2 to the beverage industry.*

### Methane (CH4)

### (7.25.1.1) Sales, metric tons

*0*

### (7.25.1.2) Comment

*BASF does not sell this product.*

### Nitrous oxide (N2O)

### (7.25.1.1) Sales, metric tons

*0*

### (7.25.1.2) Comment

*BASF does not sell this product.*

### Hydrofluorocarbons (HFC)

## (7.25.1.1) Sales, metric tons

*0*

## (7.25.1.2) Comment

*BASF does not sell this product.*

### Perfluorocarbons (PFC)

## (7.25.1.1) Sales, metric tons

*0*

## (7.25.1.2) Comment

*BASF does not sell this product.*

### Sulphur hexafluoride (SF6)

## (7.25.1.1) Sales, metric tons

*0*

## (7.25.1.2) Comment

*BASF does not sell this product.*

### Nitrogen trifluoride (NF3)

## (7.25.1.1) Sales, metric tons

*0*

## (7.25.1.2) Comment

*BASF does not sell this product.*
*[Fixed row]*

## (7.29) What percentage of your total operational spend in the reporting year was on energy?

*Select from:*
☑ More than 0% but less than or equal to 5%

## (7.30) Select which energy-related activities your organization has undertaken.

| | Indicate whether your organization undertook this energy-related activity in the reporting year |
|---|---|
| Consumption of fuel (excluding feedstocks) | *Select from:*<br>☑ Yes |
| Consumption of purchased or acquired electricity | *Select from:*<br>☑ Yes |
| Consumption of purchased or acquired heat | *Select from:*<br>☑ No |
| Consumption of purchased or acquired steam | *Select from:*<br>☑ Yes |
| Consumption of purchased or acquired cooling | *Select from:*<br>☑ No |

| | Indicate whether your organization undertook this energy-related activity in the reporting year |
|---|---|
| Generation of electricity, heat, steam, or cooling | *Select from:*<br>☑ Yes |

*[Fixed row]*

### (7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

### Consumption of fuel (excluding feedstock)

#### (7.30.1.1) Heating value

*Select from:*

☑ LHV (lower heating value)

#### (7.30.1.2) MWh from renewable sources

*23000*

#### (7.30.1.3) MWh from non-renewable sources

*62707000*

#### (7.30.1.4) Total (renewable + non-renewable) MWh

*62730000.00*

### Consumption of purchased or acquired electricity

#### (7.30.1.1) Heating value

*Select from:*

☑ Unable to confirm heating value

## (7.30.1.2) MWh from renewable sources

*3480000*

## (7.30.1.3) MWh from non-renewable sources

*3638000*

## (7.30.1.4) Total (renewable + non-renewable) MWh

*7118000.00*

### Consumption of purchased or acquired steam

## (7.30.1.1) Heating value

*Select from:*

☑ Unable to confirm heating value

## (7.30.1.2) MWh from renewable sources

*105000*

## (7.30.1.3) MWh from non-renewable sources

*5306000*

## (7.30.1.4) Total (renewable + non-renewable) MWh

*5411000.00*

### Consumption of self-generated non-fuel renewable energy

## (7.30.1.1) Heating value

*Select from:*
☑ LHV (lower heating value)

## (7.30.1.2) MWh from renewable sources

*10000*

## (7.30.1.4) Total (renewable + non-renewable) MWh

*10000.00*

**Total energy consumption**

## (7.30.1.1) Heating value

*Select from:*
☑ LHV (lower heating value)

## (7.30.1.2) MWh from renewable sources

*3618000*

## (7.30.1.3) MWh from non-renewable sources

*71651000*

## (7.30.1.4) Total (renewable + non-renewable) MWh

*75269000.00*
*[Fixed row]*

### (7.30.3) Report your organization's energy consumption totals (excluding feedstocks) for chemical production activities in MWh.

### Consumption of fuel (excluding feedstocks)

#### (7.30.3.1) Heating value

*Select from:*
☑ LHV (lower heating value)

#### (7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

*23000*

#### (7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

*34979000*

#### (7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

*27728000*

#### (7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

*62730000.00*

### Consumption of purchased or acquired electricity

#### (7.30.3.1) Heating value

*Select from:*

☑ Unable to confirm heating value

### (7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

*3480000*

### (7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

*3638000*

### (7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

*0*

### (7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

*7118000.00*

## Consumption of purchased or acquired steam

### (7.30.3.1) Heating value

*Select from:*
☑ Unable to confirm heating value

### (7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

*105000*

### (7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

*3475000*

### (7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

*1831000*

### (7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

*5411000.00*

## Consumption of self-generated non-fuel renewable energy

### (7.30.3.1) Heating value

*Select from:*
☑ LHV (lower heating value)

### (7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

*10000*

### (7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

*10000.00*

## Total energy consumption

### (7.30.3.1) Heating value

*Select from:*
☑ LHV (lower heating value)

### (7.30.3.2) MWh consumed from renewable sources inside chemical sector boundary

*3618000*

### (7.30.3.3) MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)

*42092000*

### (7.30.3.4) MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary

*29559000*

### (7.30.3.5) Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary

*75269000.00*
*[Fixed row]*

## (7.30.6) Select the applications of your organization’s consumption of fuel.

| | Indicate whether your organization undertakes this fuel application |
|---|---|
| Consumption of fuel for the generation of electricity | *Select from:* ☑ Yes |
| Consumption of fuel for the generation of heat | *Select from:* ☑ Yes |

| | Indicate whether your organization undertakes this fuel application |
|---|---|
| Consumption of fuel for the generation of steam | *Select from:*<br>☑ Yes |
| Consumption of fuel for the generation of cooling | *Select from:*<br>☑ No |
| Consumption of fuel for co-generation or tri-generation | *Select from:*<br>☑ Yes |

*[Fixed row]*

## (7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

### Sustainable biomass

### (7.30.7.1) Heating value

*Select from:*
☑ LHV

### (7.30.7.2) Total fuel MWh consumed by the organization

*23000*

### (7.30.7.3) MWh fuel consumed for self-generation of electricity

*0*

### (7.30.7.4) MWh fuel consumed for self-generation of heat

*0*

### (7.30.7.5) MWh fuel consumed for self-generation of steam

*23000*

### (7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

*0*

## Other biomass

### (7.30.7.1) Heating value

*Select from:*
☑ LHV

### (7.30.7.2) Total fuel MWh consumed by the organization

*0*

### (7.30.7.3) MWh fuel consumed for self-generation of electricity

*0*

### (7.30.7.4) MWh fuel consumed for self-generation of heat

*0*

### (7.30.7.5) MWh fuel consumed for self-generation of steam

*0*

### (7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

*0*

### Other renewable fuels (e.g. renewable hydrogen)

## (7.30.7.1) Heating value

*Select from:*
☑ LHV

## (7.30.7.2) Total fuel MWh consumed by the organization

*0*

## (7.30.7.3) MWh fuel consumed for self-generation of electricity

*0*

## (7.30.7.4) MWh fuel consumed for self-generation of heat

*0*

## (7.30.7.5) MWh fuel consumed for self-generation of steam

*0*

## (7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

*0*

### Coal

## (7.30.7.1) Heating value

*Select from:*
☑ LHV

## (7.30.7.2) Total fuel MWh consumed by the organization

*1121000*

### (7.30.7.3) MWh fuel consumed for self-generation of electricity

*0*

### (7.30.7.4) MWh fuel consumed for self-generation of heat

*201000*

### (7.30.7.5) MWh fuel consumed for self-generation of steam

*920000*

### (7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

*0*

## Oil

### (7.30.7.1) Heating value

*Select from:*
☑ LHV

### (7.30.7.2) Total fuel MWh consumed by the organization

*84000*

### (7.30.7.3) MWh fuel consumed for self-generation of electricity

*5000*

### (7.30.7.4) MWh fuel consumed for self-generation of heat

*35000*

### (7.30.7.5) MWh fuel consumed for self-generation of steam

*44000*

### (7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

*0*

## Gas

### (7.30.7.1) Heating value

*Select from:*
☑ LHV

### (7.30.7.2) Total fuel MWh consumed by the organization

*33774000*

### (7.30.7.3) MWh fuel consumed for self-generation of electricity

*0*

### (7.30.7.4) MWh fuel consumed for self-generation of heat

*10146000*

### (7.30.7.5) MWh fuel consumed for self-generation of steam

*2920000*

### (7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

*20708000*

## Other non-renewable fuels (e.g. non-renewable hydrogen)

## (7.30.7.1) Heating value

*Select from:*
☑ LHV

## (7.30.7.2) Total fuel MWh consumed by the organization

*27728000*

## (7.30.7.3) MWh fuel consumed for self-generation of electricity

*21466000*

## (7.30.7.4) MWh fuel consumed for self-generation of heat

*966000*

## (7.30.7.5) MWh fuel consumed for self-generation of steam

*0*

## (7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

*5296000*

### Total fuel

## (7.30.7.1) Heating value

*Select from:*
☑ LHV

## (7.30.7.2) Total fuel MWh consumed by the organization

*62730000*

### (7.30.7.3) MWh fuel consumed for self-generation of electricity

*5000*

### (7.30.7.4) MWh fuel consumed for self-generation of heat

*31848000*

### (7.30.7.5) MWh fuel consumed for self-generation of steam

*4873000*

### (7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

*26004000*
*[Fixed row]*

## (7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

## Electricity

### (7.30.9.1) Total Gross generation (MWh)

*7140000*

### (7.30.9.2) Generation that is consumed by the organization (MWh)

*6485000*

### (7.30.9.3) Gross generation from renewable sources (MWh)

*10000*

### (7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

*9000*

### Heat

### (7.30.9.1) Total Gross generation (MWh)

*31849000*

### (7.30.9.2) Generation that is consumed by the organization (MWh)

*31849000*

### (7.30.9.3) Gross generation from renewable sources (MWh)

*0*

### (7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

*0*

### Steam

### (7.30.9.1) Total Gross generation (MWh)

*36667000*

### (7.30.9.2) Generation that is consumed by the organization (MWh)

*33422000*

### (7.30.9.3) Gross generation from renewable sources (MWh)

*17000*

### (7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

*17000*

### Cooling

### (7.30.9.1) Total Gross generation (MWh)

*0*

### (7.30.9.2) Generation that is consumed by the organization (MWh)

*0*

### (7.30.9.3) Gross generation from renewable sources (MWh)

*0*

### (7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

*0*
*[Fixed row]*

## (7.30.11) Provide details on electricity, heat, steam, and cooling your organization has generated and consumed for chemical production activities.

### Electricity

### (7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

*7140000*

### (7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

*6485000*

### (7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

*10000*

### (7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

*0*

**Heat**

### (7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

*31849000*

### (7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

*31849000*

### (7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

*0*

### (7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

*21466000*

**Steam**

### (7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

*36667000*

### (7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

*33422000*

### (7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

*17000*

### (7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

*18181000*

**Cooling**

### (7.30.11.1) Total gross generation inside chemicals sector boundary (MWh)

*0*

### (7.30.11.2) Generation that is consumed inside chemicals sector boundary (MWh)

*0*

### (7.30.11.3) Generation from renewable sources inside chemical sector boundary (MWh)

*0*

### (7.30.11.4) Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)

*0*
*[Fixed row]*

**(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.**

**Row 1**

## (7.30.14.1) Country/area

*Select from:*

☑ Argentina

## (7.30.14.2) Sourcing method

*Select from:*

☑ Unbundled procurement of energy attribute certificates (EACs)

## (7.30.14.3) Energy carrier

*Select from:*

☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*

☑ Renewable energy mix, please specify :Wind, Solar

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*5000*

## (7.30.14.6) Tracking instrument used

*Select from:*

☑ I-REC

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*

☑ Argentina

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*
☑ No

### Row 2

## (7.30.14.1) Country/area

*Select from:*
☑ Austria

## (7.30.14.2) Sourcing method

*Select from:*
☑ Retail supply contract with an electricity supplier (retail green electricity)

## (7.30.14.3) Energy carrier

*Select from:*
☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*
☑ Renewable energy mix, please specify :Wind, Solar

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*5000*

## (7.30.14.6) Tracking instrument used

*Select from:*
☑ GO

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*
☑ Austria

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*
☑ No

### Row 3

## (7.30.14.1) Country/area

*Select from:*
☑ Belgium

## (7.30.14.2) Sourcing method

*Select from:*
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

## (7.30.14.3) Energy carrier

*Select from:*
☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*
☑ Wind

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*1550000*

## (7.30.14.6) Tracking instrument used

*Select from:*
☑ GO

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*
☑ Netherlands

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*
☑ Yes

## (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

*2023*

### Row 4

## (7.30.14.1) Country/area

*Select from:*
☑ Brazil

## (7.30.14.2) Sourcing method

*Select from:*
☑ Unbundled procurement of energy attribute certificates (EACs)

## (7.30.14.3) Energy carrier

*Select from:*
☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*

☑ Renewable energy mix, please specify :Wind, Solar

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*288000*

## (7.30.14.6) Tracking instrument used

*Select from:*

☑ I-REC

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*

☑ Brazil

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*

☑ No

### Row 5

## (7.30.14.1) Country/area

*Select from:*

☑ Canada

## (7.30.14.2) Sourcing method

*Select from:*

☑ Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

## (7.30.14.3) Energy carrier

*Select from:*
☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*
☑ Renewable energy mix, please specify :Wind, Solar

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*7000*

## (7.30.14.6) Tracking instrument used

*Select from:*
☑ I-REC

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*
☑ Canada

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*
☑ No

### Row 6

## (7.30.14.1) Country/area

*Select from:*
☑ Chile

## (7.30.14.2) Sourcing method

*Select from:*
☑ Unbundled procurement of energy attribute certificates (EACs)

### (7.30.14.3) Energy carrier

*Select from:*
☑ Electricity

### (7.30.14.4) Low-carbon technology type

*Select from:*
☑ Renewable energy mix, please specify :Wind, Solar

### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*4000*

### (7.30.14.6) Tracking instrument used

*Select from:*
☑ I-REC

### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*
☑ Chile

### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*
☑ No

**Row 7**

### (7.30.14.1) Country/area

*Select from:*
☑ Finland

## (7.30.14.2) Sourcing method

*Select from:*
☑ Unbundled procurement of energy attribute certificates (EACs)

## (7.30.14.3) Energy carrier

*Select from:*
☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*
☑ Wind

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*5000*

## (7.30.14.6) Tracking instrument used

*Select from:*
☑ GO

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*
☑ Netherlands

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*

☑ Yes

## (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

*2023*

### Row 8

## (7.30.14.1) Country/area

*Select from:*
☑ France

## (7.30.14.2) Sourcing method

*Select from:*
☑ Unbundled procurement of energy attribute certificates (EACs)

## (7.30.14.3) Energy carrier

*Select from:*
☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*
☑ Renewable energy mix, please specify :Wind, Solar

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*3000*

## (7.30.14.6) Tracking instrument used

*Select from:*

☑ GO

### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*

☑ France

### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*

☑ No

**Row 9**

### (7.30.14.1) Country/area

*Select from:*

☑ France

### (7.30.14.2) Sourcing method

*Select from:*

☑ Heat/steam/cooling supply agreement

### (7.30.14.3) Energy carrier

*Select from:*

☑ Steam

### (7.30.14.4) Low-carbon technology type

*Select from:*

☑ Other biomass

### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*105000*

## (7.30.14.6) Tracking instrument used

*Select from:*

☑ Other, please specify :2Bvs, Biomass Biofuel certificate

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*

☑ France

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*

☑ No

### Row 10

## (7.30.14.1) Country/area

*Select from:*

☑ Germany

## (7.30.14.2) Sourcing method

*Select from:*

☑ Unbundled procurement of energy attribute certificates (EACs)

## (7.30.14.3) Energy carrier

*Select from:*

☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*
☑ Renewable energy mix, please specify :Wind, Solar

### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*565000*

### (7.30.14.6) Tracking instrument used

*Select from:*
☑ GO

### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*
☑ Netherlands

### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*
☑ Yes

### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

*2023*

## Row 11

### (7.30.14.1) Country/area

*Select from:*
☑ India

### (7.30.14.2) Sourcing method

*Select from:*
☑ Unbundled procurement of energy attribute certificates (EACs)

## (7.30.14.3) Energy carrier

*Select from:*
☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*
☑ Renewable energy mix, please specify :Wind, Solar

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*34000*

## (7.30.14.6) Tracking instrument used

*Select from:*
☑ I-REC

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*
☑ India

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*
☑ No

### Row 12

## (7.30.14.1) Country/area

*Select from:*

☑ Ireland

## (7.30.14.2) Sourcing method

*Select from:*

☑ Retail supply contract with an electricity supplier (retail green electricity)

## (7.30.14.3) Energy carrier

*Select from:*

☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*

☑ Renewable energy mix, please specify :Wind, Solar

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*6000*

## (7.30.14.6) Tracking instrument used

*Select from:*

☑ GO

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*

☑ Ireland

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*

☑ No

### Row 13

## (7.30.14.1) Country/area

*Select from:*

☑ Italy

## (7.30.14.2) Sourcing method

*Select from:*

☑ Retail supply contract with an electricity supplier (retail green electricity)

## (7.30.14.3) Energy carrier

*Select from:*

☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*

☑ Renewable energy mix, please specify :Wind, Solar

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*26000*

## (7.30.14.6) Tracking instrument used

*Select from:*

☑ GO

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*
☑ Italy

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*
☑ No

### Row 14

## (7.30.14.1) Country/area

*Select from:*
☑ Japan

## (7.30.14.2) Sourcing method

*Select from:*
☑ Retail supply contract with an electricity supplier (retail green electricity)

## (7.30.14.3) Energy carrier

*Select from:*
☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*
☑ Renewable energy mix, please specify :Wind, Solar

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*9000*

## (7.30.14.6) Tracking instrument used

*Select from:*
☑ J-Credit (Renewable)

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*
☑ Japan

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*
☑ No

### Row 15

## (7.30.14.1) Country/area

*Select from:*
☑ Malaysia

## (7.30.14.2) Sourcing method

*Select from:*
☑ Retail supply contract with an electricity supplier (retail green electricity)

## (7.30.14.3) Energy carrier

*Select from:*
☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*
☑ Renewable energy mix, please specify :Wind, Solar

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*2000*

## (7.30.14.6) Tracking instrument used

*Select from:*
☑ I-REC

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*
☑ Malawi

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*
☑ No

### Row 16

## (7.30.14.1) Country/area

*Select from:*
☑ Mexico

## (7.30.14.2) Sourcing method

*Select from:*
☑ Unbundled procurement of energy attribute certificates (EACs)

## (7.30.14.3) Energy carrier

*Select from:*
☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*

☑ Renewable energy mix, please specify :Wind, Solar

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*5000*

## (7.30.14.6) Tracking instrument used

*Select from:*

☑ I-REC

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*

☑ Mexico

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*

☑ No

### Row 17

## (7.30.14.1) Country/area

*Select from:*

☑ Netherlands

## (7.30.14.2) Sourcing method

*Select from:*

☑ Retail supply contract with an electricity supplier (retail green electricity)

## (7.30.14.3) Energy carrier

*Select from:*

☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*

☑ Renewable energy mix, please specify :Wind, Solar

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*24000*

## (7.30.14.6) Tracking instrument used

*Select from:*

☑ GO

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*

☑ Netherlands

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*

☑ No

### Row 18

## (7.30.14.1) Country/area

*Select from:*

☑ Poland

## (7.30.14.2) Sourcing method

*Select from:*

☑ Retail supply contract with an electricity supplier (retail green electricity)

## (7.30.14.3) Energy carrier

*Select from:*

☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*

☑ Renewable energy mix, please specify :Wind, Solar

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*24000*

## (7.30.14.6) Tracking instrument used

*Select from:*

☑ GO

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*

☑ Poland

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*

☑ No

**Row 19**

## (7.30.14.1) Country/area

*Select from:*

☑ Puerto Rico

## (7.30.14.2) Sourcing method

*Select from:*

☑ Financial (virtual) power purchase agreement (VPPA)

## (7.30.14.3) Energy carrier

*Select from:*

☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*

☑ Solar

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*9000*

## (7.30.14.6) Tracking instrument used

*Select from:*

☑ US-REC

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*

☑ United States of America

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*
☑ No

### Row 20

## (7.30.14.1) Country/area

*Select from:*
☑ Spain

## (7.30.14.2) Sourcing method

*Select from:*
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

## (7.30.14.3) Energy carrier

*Select from:*
☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*
☑ Renewable energy mix, please specify :Wind, Solar

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*38000*

## (7.30.14.6) Tracking instrument used

*Select from:*
☑ GO

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*

☑ Spain

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*

☑ Yes

## (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

*2019*

### Row 21

## (7.30.14.1) Country/area

*Select from:*

☑ Thailand

## (7.30.14.2) Sourcing method

*Select from:*

☑ Purchase from an on-site installation owned by a third party (on-site PPA)

## (7.30.14.3) Energy carrier

*Select from:*

☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*

☑ Solar

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*1000*

## (7.30.14.6) Tracking instrument used

*Select from:*

☑ Contract

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*

☑ Thailand

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*

☑ No

### Row 22

## (7.30.14.1) Country/area

*Select from:*

☑ Turkey

## (7.30.14.2) Sourcing method

*Select from:*

☑ Unbundled procurement of energy attribute certificates (EACs)

## (7.30.14.3) Energy carrier

*Select from:*

☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*
☑ Renewable energy mix, please specify :Wind, Solar

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*8000*

## (7.30.14.6) Tracking instrument used

*Select from:*
☑ I-REC

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*
☑ Turkey

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*
☑ No

### Row 23

## (7.30.14.1) Country/area

*Select from:*
☑ United Kingdom of Great Britain and Northern Ireland

## (7.30.14.2) Sourcing method

*Select from:*
☑ Retail supply contract with an electricity supplier (retail green electricity)

## (7.30.14.3) Energy carrier

*Select from:*
☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*
☑ Renewable energy mix, please specify :Wind, Solar

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*3000*

## (7.30.14.6) Tracking instrument used

*Select from:*
☑ REGO

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*
☑ United Kingdom of Great Britain and Northern Ireland

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*
☑ No

### Row 24

## (7.30.14.1) Country/area

*Select from:*
☑ United States of America

## (7.30.14.2) Sourcing method

*Select from:*
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

## (7.30.14.3) Energy carrier

*Select from:*
☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*
☑ Renewable energy mix, please specify :Renewable energy mix

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*233000*

## (7.30.14.6) Tracking instrument used

*Select from:*
☑ US-REC

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*
☑ United States of America

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*
☑ No

**Row 25**

## (7.30.14.1) Country/area

*Select from:*
☑ United States of America

## (7.30.14.2) Sourcing method

*Select from:*
☑ Unbundled procurement of energy attribute certificates (EACs)

## (7.30.14.3) Energy carrier

*Select from:*
☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*
☑ Renewable energy mix, please specify :Wind, Solar

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*8000*

## (7.30.14.6) Tracking instrument used

*Select from:*
☑ US-REC

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*
☑ United States of America

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*

☑ No

**Row 26**

## (7.30.14.1) Country/area

*Select from:*
☑ United States of America

## (7.30.14.2) Sourcing method

*Select from:*
☑ Financial (virtual) power purchase agreement (VPPA)

## (7.30.14.3) Energy carrier

*Select from:*
☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*
☑ Solar

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*179000*

## (7.30.14.6) Tracking instrument used

*Select from:*
☑ US-REC

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*
☑ United States of America

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*
☑ No

### Row 27

## (7.30.14.1) Country/area

*Select from:*
☑ China

## (7.30.14.2) Sourcing method

*Select from:*
☑ Retail supply contract with an electricity supplier (retail green electricity)

## (7.30.14.3) Energy carrier

*Select from:*
☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*
☑ Renewable energy mix, please specify :Wind, Solar

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*271000*

## (7.30.14.6) Tracking instrument used

*Select from:*
☑ GEC

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*
☑ China

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*
☑ No

### Row 28

## (7.30.14.1) Country/area

*Select from:*
☑ China

## (7.30.14.2) Sourcing method

*Select from:*
☑ Unbundled procurement of energy attribute certificates (EACs)

## (7.30.14.3) Energy carrier

*Select from:*
☑ Electricity

## (7.30.14.4) Low-carbon technology type

*Select from:*
☑ Renewable energy mix, please specify :Renewable energy mix

## (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*156000*

## (7.30.14.6) Tracking instrument used

*Select from:*
☑ GEC

## (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*
☑ China

## (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*
☑ No

### Row 29

## (7.30.14.1) Country/area

*Select from:*
☑ Germany

## (7.30.14.2) Sourcing method

*Select from:*
☑ Unbundled procurement of energy attribute certificates (EACs)

## (7.30.14.3) Energy carrier

*Select from:*
☑ Electricity

### (7.30.14.4) Low-carbon technology type

*Select from:*
☑ Renewable energy mix, please specify :Wind, Solar

### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

*13000*

### (7.30.14.6) Tracking instrument used

*Select from:*
☑ GO

### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

*Select from:*
☑ Germany

### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

*Select from:*
☑ No
*[Add row]*

## (7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

**Argentina**

### (7.30.16.1) Consumption of purchased electricity (MWh)

*5000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*4000*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*9000.00*

**Australia**

### (7.30.16.1) Consumption of purchased electricity (MWh)

*6000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*1000*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*7000.00*

### Austria

### (7.30.16.1) Consumption of purchased electricity (MWh)

*5000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*4000*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*0*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*9000.00*

### Bahrain

### (7.30.16.1) Consumption of purchased electricity (MWh)

*4000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*0*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*4000.00*

## Belgium

### (7.30.16.1) Consumption of purchased electricity (MWh)

*1552000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*142000*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*390000*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*4052000*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*6136000.00*

## Brazil

### (7.30.16.1) Consumption of purchased electricity (MWh)

*288000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*1000*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*24000*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*342000*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*655000.00*

**Canada**

### (7.30.16.1) Consumption of purchased electricity (MWh)

*23000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*36000*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*59000.00*

### Chile

### (7.30.16.1) Consumption of purchased electricity (MWh)

*4000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*10000*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*14000.00*

### China

### (7.30.16.1) Consumption of purchased electricity (MWh)

*1281000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*3000*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*1179000*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*1949000*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*4412000.00*

## Denmark

### (7.30.16.1) Consumption of purchased electricity (MWh)

*5000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*6000*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*11000.00*

## Finland

### (7.30.16.1) Consumption of purchased electricity (MWh)

*5000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*30000*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*0*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*35000.00*

**France**

### (7.30.16.1) Consumption of purchased electricity (MWh)

*259000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*22000*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*376000*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*1093000*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*1750000.00*

## Germany

### (7.30.16.1) Consumption of purchased electricity (MWh)

*677000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*4489000*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*913000*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*11673000*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*17752000.00*

## India

### (7.30.16.1) Consumption of purchased electricity (MWh)

*77000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*5000*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*68000*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*150000.00*

## Indonesia

### (7.30.16.1) Consumption of purchased electricity (MWh)

*21000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*39000*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*60000.00*

## Ireland

### (7.30.16.1) Consumption of purchased electricity (MWh)

*8000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*34000*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*42000.00*

## Italy

### (7.30.16.1) Consumption of purchased electricity (MWh)

*26000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*38000*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*153000*

## (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*217000.00*

### Japan

## (7.30.16.1) Consumption of purchased electricity (MWh)

*96000*

## (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

## (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*7000*

## (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*10000*

## (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*113000.00*

### Malaysia

## (7.30.16.1) Consumption of purchased electricity (MWh)

*306000*

## (7.30.16.2) Consumption of self-generated electricity (MWh)

*74000*

## (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*9000*

## (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*1406000*

## (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*1795000.00*

### Mexico

## (7.30.16.1) Consumption of purchased electricity (MWh)

*36000*

## (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

## (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*8000*

## (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*51000*

## (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*95000.00*

## Netherlands

### (7.30.16.1) Consumption of purchased electricity (MWh)

*77000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*457000*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*0*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*534000*

## New Zealand

### (7.30.16.1) Consumption of purchased electricity (MWh)

*0*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*0*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*0*

**Norway**

### (7.30.16.1) Consumption of purchased electricity (MWh)

*10000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*26000*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*36000*

**Poland**

### (7.30.16.1) Consumption of purchased electricity (MWh)

*24000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*0*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*24000*

**Puerto Rico**

### (7.30.16.1) Consumption of purchased electricity (MWh)

*9000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*1000*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*10000*

### Republic of Korea

### (7.30.16.1) Consumption of purchased electricity (MWh)

*621000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*428000*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*1459000*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*2508000*

### Singapore

### (7.30.16.1) Consumption of purchased electricity (MWh)

*25000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*69000*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*0*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*94000*

## Slovakia

### (7.30.16.1) Consumption of purchased electricity (MWh)

*0*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*0*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*0*

## South Africa

### (7.30.16.1) Consumption of purchased electricity (MWh)

*11000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*2000*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*0*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*13000*

**Spain**

### (7.30.16.1) Consumption of purchased electricity (MWh)

*79000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*25000*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*70000*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*174000*

**Switzerland**

### (7.30.16.1) Consumption of purchased electricity (MWh)

*41000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*68000*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*66000*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*175000*

**Taiwan, China**

### (7.30.16.1) Consumption of purchased electricity (MWh)

*53000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*10000*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*20000*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*83000*

**Thailand**

### (7.30.16.1) Consumption of purchased electricity (MWh)

*38000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*24000*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*62000*

**Turkey**

### (7.30.16.1) Consumption of purchased electricity (MWh)

*15000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*27000*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*42000*

**United Kingdom of Great Britain and Northern Ireland**

### (7.30.16.1) Consumption of purchased electricity (MWh)

*6000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*2000*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*10000*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*18000*

### United States of America

### (7.30.16.1) Consumption of purchased electricity (MWh)

*1425000*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*1708000*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*1413000*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*10793000*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*15339000*
*[Fixed row]*

## (7.31) Does your organization consume fuels as feedstocks for chemical production activities?

*Select from:*
☑ Yes

## (7.31.1) Disclose details on your organization's consumption of feedstocks for chemical production activities.

**Row 1**

## (7.31.1.1) Fuels used as feedstocks

*Select from:*

☑ Other, please specify :Total fuel feedstock. This excludes non-fuel chemical feedstocks

## (7.31.1.2) Total consumption

*9530000*

## (7.31.1.3) Total consumption unit

*Select from:*

☑ metric tons

## (7.31.1.4) Inherent carbon dioxide emission factor of feedstock, metric tons CO2 per consumption unit

*2.8*

## (7.31.1.5) Heating value of feedstock, MWh per consumption unit

*11.9*

## (7.31.1.6) Heating value

*Select from:*

☑ LHV

## (7.31.1.7) Comment

*The breakdown of our feedstock mix is considered confidential business information. Therefore, we present the sum of fuel feedstocks that are listed by name in the selection menu of the feedstocks column, as well as a weighted average emission factor and heating value. Note that not all carbon feedstocks are combusted to result in CO2 emissions, but are also used as raw materials as a C-source for other higher-value chemicals. The oxidation level in the final product will most likely be IV.*

*[Add row]*

### (7.31.2) State the percentage, by mass, of primary resource from which your chemical feedstocks derive.

### Oil

### (7.31.2.1) Percentage of total chemical feedstock (%)

*72.8*

### (7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

*Select from:*

☑ Increased

### Natural Gas

### (7.31.2.1) Percentage of total chemical feedstock (%)

*21.9*

### (7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

*Select from:*

☑ Decreased

### Coal

### (7.31.2.1) Percentage of total chemical feedstock (%)

*0*

### (7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

*Select from:*

☑ No change

### Biomass

### (7.31.2.1) Percentage of total chemical feedstock (%)

*5.2*

### (7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

*Select from:*

☑ Increased

### Waste (non-biomass)

### (7.31.2.1) Percentage of total chemical feedstock (%)

*0.1*

### (7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

*Select from:*

☑ No change

### Fossil fuel (where coal, gas, oil cannot be  distinguished)

### (7.31.2.1) Percentage of total chemical feedstock (%)

*0*

### (7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

*Select from:*

☑ No change

### Unknown source or unable to disaggregate

### (7.31.2.1) Percentage of total chemical feedstock (%)

*0*

### (7.31.2.2) Direction of change in percentage of total chemical feedstock from previous year

*Select from:*
☑ No change
*[Fixed row]*

## (7.39) Provide details on your organization's chemical products.

### Row 1

### (7.39.1) Output product

*Select from:*
☑ Other, please specify :Chemical Products

### (7.39.2) Production (metric tons)

*30000000*

### (7.39.3) Capacity (metric tons)

*50000000*

### (7.39.4) Direct emissions intensity (metric tons CO2e per metric ton of product)

*0.0005*

### (7.39.5) Electricity intensity (MWh per metric ton of product)

*0.45*

## (7.39.6) Steam intensity (MWh per metric ton of product)

*1.4*

## (7.39.7) Steam/ heat recovered (MWh per metric ton of product)

*0.63*

## (7.39.8) Comment

*In 2024, our sales volume was 30000000 metric tonnes. We estimate the total capacity to be 50000000 t, corresponding with a 2024 overall capacity utilization of less than about 60%. The production of 30 million t of product required 13.6 million MWh of electricity and 41 million MWh of steam and resulted in direct emissions of 14.6 million t of CO2e. 46% of the steam used (i.e., 25 million t) is excess heat from processes. This leads to the numbers above when divided by the production volume (which is assumed to be equal to the sales volume in t).*
*[Add row]*

### (7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

### Row 1

## (7.45.1) Intensity figure

*0.000274*

## (7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

*17867000*

## (7.45.3) Metric denominator

*Select from:*
☑ unit total revenue

## (7.45.4) Metric denominator: Unit total

*65260000000*

## (7.45.5) Scope 2 figure used

*Select from:*

☑ Market-based

## (7.45.6) % change from previous year

*5.7*

## (7.45.7) Direction of change

*Select from:*

☑ Increased

## (7.45.8) Reasons for change

*Select all that apply*

☑ Change in output

☑ Change in revenue

## (7.45.9) Please explain

*FACTOR FOR CHANGE BASF's total GHG emissions per unit of total revenue increased by 5.7% in 2024 vs. 2023. The absolute gross Scope 1 and Scope 2 emissions increased by 0.1%, but revenues decreased by 5.3% (- 3.642 billion). ADDITIONAL EXPLANATION The sales decline over all segments was driven by the situation in Europe, especially in Germany. Low market growth rates in Europe, a slow recovery in demand, higher gas prices than in other regions and ongoing bureaucratic hurdles have significantly burdened the European chemical industry in recent years. This has affected the Ludwigshafen site in Germany in particular, where production output and profitability have declined considerably. The German economy stagnated again in 2024 due to slow private consumption despite rising incomes and a decline in capital investment. In view of the weakness in Germany's core industries, foreign trade did not provide positive momentum. Overall, the German economy has not grown in real terms since 2019, while GDP in the rest of the eurozone increased by 6% in this period. From a segments' perspective, Surface Technologies and Materials' sales declined most strongly, i.e. by 20% and 5% respectively, compared to 2023. Within Surface Technologies, the negative sales performance was especially notable in the Catalysts division. The decline in surface technologies sales was mainly driven by lower prices for both precious and base metals in the Catalysts division. Price increases, especially in the automotive OEM coatings and surface treatments business areas of the Coatings division,* *were unable to compensate for the lower prices. The decline in sales was exacerbated by considerably lower sales volumes in the Catalysts division, particularly in the mobile emissions catalysts business area. Volumes remained nearly at the prior-year level in the Coatings division. Volume growth in the surface treatments and decorative paints businesses almost made up for slightly lower volumes in the automotive OEM coatings business area.*

### Row 2

## (7.45.1) Intensity figure

*169.4*

## (7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

*17867000*

## (7.45.3) Metric denominator

*Select from:*

☑ full time equivalent (FTE) employee

## (7.45.4) Metric denominator: Unit total

*105400*

## (7.45.5) Scope 2 figure used

*Select from:*

☑ Market-based

## (7.45.6) % change from previous year

*0.3*

## (7.45.7) Direction of change

*Select from:*

☑ Increased

## (7.45.8) Reasons for change

*Select all that apply*

☑ Change in renewable energy consumption

☑ Change in output

## (7.45.9) Please explain

*FACTOR FOR CHANGE BASF increased its GHG emissions per FTE employee in 2024 compared to 2023 by 0.3%. This increase is not significant. ADDITIONAL EXPLANATION The number of FTE employees decreased by 0.1% while absolute Scope 1 and Scope 2 emissions increased by 0,1%, resulting in an insignificant decrease of the indicator value., The number of people working for BASF was rather stable in 2021 and 2022, with no mergers and acquisitions in 2024. Both Scope-1 and Scope-2 emissions remained stable compared to 2023. While Scope 1 decreased (insignificantly) by 0.3% (15.562 million t to 15.515 million t), Scope 2 increased (insignificantly) by 0.3% (2.289 million t in 2023 to 2.352 million t in 2024). Electricity consumption and steam consumption both increased by 5% in 2024 compared to 2023, and the effect on Scope-2-emissions was compensated by an increased share of renewable energy (26% in 2024, 20% in 2023).*
*[Add row]*

### (7.53) Did you have an emissions target that was active in the reporting year?

*Select all that apply*

☑ Absolute target

☑ Intensity target

### (7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

### Row 1

## (7.53.1.1) Target reference number

*Select from:*

☑ Abs 1

## (7.53.1.2) Is this a science-based target?

*Select from:*

☑ No, but we anticipate setting one in the next two years

## (7.53.1.5) Date target was set

*03/25/2021*

## (7.53.1.6) Target coverage

*Select from:*

☑ Organization-wide

## (7.53.1.7) Greenhouse gases covered by target

*Select all that apply*

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

## (7.53.1.8) Scopes

*Select all that apply*

☑ Scope 1

☑ Scope 2

## (7.53.1.9) Scope 2 accounting method

*Select from:*

☑ Market-based

## (7.53.1.11) End date of base year

*12/30/2020*

### (7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

*17523000*

### (7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

*3279000*

### (7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

*0.000*

### (7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

*20802000.000*

### (7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

*96*

### (7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

*100*

### (7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

*97*

### (7.53.1.54) End date of target

*12/30/2030*

### (7.53.1.55) Targeted reduction from base year (%)

*21.1*

### (7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

*16412778.000*

### (7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

*14641000*

### (7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

*2352000*

### (7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

*16993000.000*

### (7.53.1.78) Land-related emissions covered by target

*Select from:*

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

### (7.53.1.79) % of target achieved relative to base year

*86.78*

### (7.53.1.80) Target status in reporting year

*Select from:*

☑ Underway

### (7.53.1.82) Explain target coverage and identify any exclusions

*Compared with the baseline in 2018, we want to reduce greenhouse gas emissions from our production sites (excluding emissions from the sale of energy to third parties) and our energy purchases by 25% by 2030 along a linear trajectory. This results in a reduction of 20,8% from the virtual base year 2020 to 2030. The target applies to our main business as a chemical company, accounting for 97% of total emissions in the base year. We excluded a small share of emissions related to the generation of steam and electricity for sale to third parties (3% of total emissions in the base year), which are not part of our core business activities and partly even* *driven by external factors (e.g. supply regulations in the power sector). Note that this target is a combined one for Scope 1 and Scope 2 emissions: the sum of both is to be reduced by 25%, not necessarily for each individual contributor. The linear trajectory, we defined for reaching our target is used as a basis for the annual compensation of our board members and for steering purposes. For this reason, we do not only have a base year and target year, but also an annual ambition level until 2030, or in other words, the base year could be any year in the time span between 2018 and the actual year because each year is relevant.*

## (7.53.1.83) Target objective

*By 2030, we want to reduce Scope 1 and Scope 2 emissions by 25% compared with 2018 on a linear trajectory (equal to a reduction of 20,8% from the virtual base year 2020 to 2030) – while growing production volumes in parallel. Compared with 1990, this translates into a reduction of around 60%. As we become increasingly transparent about our upstream emissions and want to offer more products with a low carbon footprint to our customers and be a solution provider for sustainable products. Moreover, reducing our emissions positively impacts costs for carbon tax and Emission Allowances, e.g., within the EU. We constantly aim to work as profitably and efficiently as possible. The target is compatible with limiting global warming to 1.5°C based on the emission reduction pathways described by the International Energy Agency (IEA) in its study entitled "Net Zero by 2050." Already today, the emissions intensity of our plants for producing basic chemicals such as ammonia, methanol and high-value chemicals is below the values defined by the IEA for 2030. Moreover, it served as a foundation for our Climate Transition Plan.*

## (7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

*REDUCTION PLAN To achieve our ambitious climate protection goals, we have adopted comprehensive carbon management. This has four levers to reduce greenhouse gas emissions: Using renewable energies for both electricity and steam production (gray-to-green and power-to-steam levers), developing and applying new carbon-free and low-carbon production processes (climate-smart technologies lever), and ongoing measures to further increase energy and resource efficiency in our production (continuous opex lever). By adjusting our organizational structures, we have created the conditions for implementing our climate protection targets and the measures that contribute to them in a focused and swift manner: The Corporate Center's Environmental Protection, Health, Safety and Quality (EHSQ) unit, which reports to the Board of Executive Directors, develops Group-wide requirements and guidelines for collecting emissions and energy data and for energy management. It conducts regular audits to monitor the implementation of and compliance with internal guidelines and legal requirements by our sites and Group companies. The Corporate Strategy & Sustainability unit develops the BASF Group's climate targets and strategic levers for achieving them. Implementation of existing and new cross-divisional projects to reduce emissions is key. PROGRESS AND MEASURES IN REPORTING YEAR We were able to reduce emissions by 22.4% in the reporting year compared to the baseline. The stagnation in 2024 is partly due to a higher production volume (+11%) (whereas direct emissions did not rise) and higher electricity and steam use. The change in output would have justified emissions (Scope 1 and 2) to rise by 1.9 million t; in fact, they stayed the same (change of less than 0.1%). That was partially due to a larger share of renewable energy, energy efficiency measures (leading to a combined decrease in emissions of 0.8 million t). BASF increased the fraction of renewable energy from 20% (2023) to 26% globally in 2024. In the past year, we implemented some 450 measures to reduce energy and resource consumption and increase our competitiveness; most of them had a reductive effect on our Scope 1 and 2 emissions. At a plant the site of Rubi, Spain, heating and cooling processes were analyzed intensively, and 6600 t of CO2 could be avoided due to fuel savings.*

## (7.53.1.85) Target derived using a sectoral decarbonization approach

*Select from:*

☑ No

*[Add row]*

## (7.53.2) Provide details of your emissions intensity targets and progress made against those targets.

### Row 1

### (7.53.2.1) Target reference number

*Select from:*

☑ Int 1

### (7.53.2.2) Is this a science-based target?

*Select from:*

☑ No, but we anticipate setting one in the next two years

### (7.53.2.5) Date target was set

*12/05/2023*

### (7.53.2.6) Target coverage

*Select from:*

☑ Suppliers

### (7.53.2.7) Greenhouse gases covered by target

*Select all that apply*

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Nitrogen trifluoride (NF3)

☑ Sulphur hexafluoride (SF6)

## (7.53.2.8) Scopes

*Select all that apply*

☑ Scope 3

## (7.53.2.10) Scope 3 categories

*Select all that apply*

☑ Category 1: Purchased goods and services

## (7.53.2.11) Intensity metric

*Select from:*

☑ Other, please specify :Metric tons of CO2 per t of raw material bought

## (7.53.2.12) End date of base year

*12/30/2022*

## (7.53.2.15) Intensity figure in base year for Scope 3, Category 1: Purchased goods and services

*1.64*

## (7.53.2.32) Intensity figure in base year for total Scope 3

*1.6400000000*

## (7.53.2.33) Intensity figure in base year for all selected Scopes

*1.6400000000*

## (7.53.2.36) % of total base year emissions in Scope 3, Category 1: Purchased goods and services covered by this Scope 3, Category 1: Purchased goods and services intensity figure

*92*

### (7.53.2.53) % of total base year emissions in Scope 3 (in all Scope 3 categories) covered by this total Scope 3 intensity figure

*48*

### (7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

*92*

### (7.53.2.55) End date of target

*12/30/2030*

### (7.53.2.56) Targeted reduction from base year (%)

*15*

### (7.53.2.57) Intensity figure at end date of target for all selected Scopes

*1.3940000000*

### (7.53.2.59) % change anticipated in absolute Scope 3 emissions

*-5*

### (7.53.2.62) Intensity figure in reporting year for Scope 3, Category 1: Purchased goods and services

*1.58*

### (7.53.2.79) Intensity figure in reporting year for total Scope 3

*1.5800000000*

### (7.53.2.80) Intensity figure in reporting year for all selected Scopes

*1.5800000000*

## (7.53.2.81) Land-related emissions covered by target

*Select from:*

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

## (7.53.2.82) % of target achieved relative to base year

*24.39*

## (7.53.2.83) Target status in reporting year

*Select from:*

☑ Underway

## (7.53.2.85) Explain target coverage and identify any exclusions

*Our target covers Scope 3.1 emissions but excludes emissions from technical goods and services and battery materials. Those emissions were about 4 million t in 2022, the base year. The total Scope-3.1-figure – after the 2025 base year recalculation - was 50 million t in the base year. Thus, 92% (50.07 million t divided by 54.13 million t) of Scope 3.1 are covered by our target. We focused on the most relevant group of emissions within Scope 3.1. Technical goods and services are of minor relevance for our carbon footprints. Battery materials are excluded from the Scope-3.1-target because they cannot be steered properly until closed-loop business models for battery recycling are established. This is not expected before 2030.*

## (7.53.2.86) Target objective

*BASF wants to play an active role in shaping the transformation toward a climate-neutral society. In working toward our Scope 3.1 target, we will focus on raw materials that have a large impact on the product carbon footprint of our sales products. The objective is to reduce these PCFs.*

## (7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year

*REDUCTION PLAN We launched the Supplier CO2 Management Program in 2021 to achieve transparency with respect to our raw materials-related emissions. The goal is to obtain a more accurate data base and to better manage and reduce emissions in the supply chain. In a first step, we have requested the Product Carbon Footprints (PCFs) of our raw materials since then and support our suppliers in determining these, for example, by sharing our knowledge of assessment and calculation methods with them. PROGRESS AND MEASURES IN REPORTING YEAR Since the start of the program, we have asked more than 1,900 suppliers, accounting for around 80% of our raw materials related greenhouse gas emissions. After around three years, we have validated PCFs for more than 1,700 of our raw materials. This corresponds to a coverage of almost 30% in relation to the greenhouse gas emissions of our raw materials. We launched the next phase of our Supplier CO2 Management Program in 2024, so as to agree on PCF reduction pathways with our suppliers. We use dialog forums to exchange with suppliers about opportunities, challenges, and BASF’s specific expectations regarding PCF reductions. One example is the BASF Supplier Days that were held on the topic of Scope*

*3.1 emissions for the first time in 2024 in Ludwigshafen, Germany (Europe Region) and São Paulo, Brazil (South America Region). The format is to be rolled out to the regions Asia Pacific and North America as well in 2025. We are also enhancing our purchasing processes and establishing PCFs as a relevant criterion for raw materials in the procurement requirements.*

## (7.53.2.88) Target derived using a sectoral decarbonization approach

*Select from:*

☑ No

*[Add row]*

## (7.54) Did you have any other climate-related targets that were active in the reporting year?

*Select all that apply*

☑ Net-zero targets

## (7.54.3) Provide details of your net-zero target(s).

### Row 1

## (7.54.3.1) Target reference number

*Select from:*

☑ NZ1

## (7.54.3.2) Date target was set

*12/30/2021*

## (7.54.3.3) Target Coverage

*Select from:*

☑ Organization-wide

## (7.54.3.4) Targets linked to this net zero target

*Select all that apply*

☑ Abs1

## (7.54.3.5) End date of target for achieving net zero

*12/30/2050*

## (7.54.3.6) Is this a science-based target?

*Select from:*

☑ No, but we anticipate setting one in the next two years

## (7.54.3.8) Scopes

*Select all that apply*

☑ Scope 1

☑ Scope 2

☑ Scope 3

## (7.54.3.9) Greenhouse gases covered by target

*Select all that apply*

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

## (7.54.3.10) Explain target coverage and identify any exclusions

*The target applies to Scope 1 and Scope 2 (market-based) and our main business as a chemical company, accounting for 97% of total emissions under Scope 1 & 2 in the base year 2018. We excluded a small share of emissions related to the generation of steam and electricity for sale to third parties (3% of total emissions in the base year), which are not part of our core business activities and partly even driven by external factors (e.g. supply regulations in the power sector). In the original target defined in 2018, we had excluded Scope 3 completely. As of 2023, we expanded our Net Zero Target to Scope 3.1 (emissions from raw materials sourced with* *the exclusion of technical goods, since they are of minor relevance for our Product Carbon Footprints. All other Scope-3-categories are still not included, since we are not confident enough to be able to control, e.g. the way our products are being disposed of.*

## (7.54.3.11) Target objective

*We want to reach Net-Zero for Scope 1 and 2 by using BASF wants to play an active role in in shaping the transformation toward a climate-neutral society. In working toward our Scope 3.1 target Net Zero target, we will focus on raw materials that have a large impact on the product carbon footprint of our sales products. We want to offer our customers products with lower carbon footprints and thus help them to decarbonize. We were able to reduce Scope 1 and 2 emissions by 22.4% in the reporting year compared to the baseline, regarding our absolute reduction target (referred to as Abs1). This target is the basis for our Net Zero Target (referred to as NZ1) and a fundamental element of our transition plan. To achieve our ambitious climate protection goals, we have adopted comprehensive carbon management. This has several levers to reduce greenhouse gas emissions: - Using renewable energies for both electricity and steam production (gray-to-green and power-to-steam levers) to minimize Scope-2- and ultimately also Scope-1-emissions - Developing and applying new carbon-free and low-carbon production processes (new technologies lever for Scope 1).In 2024, together with our partners SABIC and Linde, we commissioned a demonstration plant for electrically heated steam cracker furnaces at our site in Ludwigshafen, Germany. This is where we are testing this new process, and associated direct and indirect heating concepts, on an industrial scale. The prototype is completely integrated into one of the two existing steam crackers at the site. We rely on ongoing measures to further increase energy and resource efficiency in our production (continuous OPEX lever for Scope 1 and 2) - Supply chain engagement (Supplier CO2 Management Program SCMP) to collaborate with our suppliers in reducing the Product Carbon Footprint of the raw materials we buy (Scope 3.1).*

## (7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

*Select from:*

☑ Yes

## (7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

*Select from:*

☑ No, but we plan to within the next two years

## (7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

*Select all that apply*

☑ Yes, we plan to purchase and cancel carbon credits for beyond value chain mitigation

☑ Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

## (7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

*We are currently establishing our strategy for sourcing credits for neutralization. Besides neutralization at the end of the target, we assess several target points (2030, 2039) on the way to 2050.*

## (7.54.3.17) Target status in reporting year

*Select from:*

☑ Revised

## (7.54.3.18) Explain the reasons for the revision, retirement, or replacement of the target

*We have extended our long-term target of achieving net-zero greenhouse gas emissions by 2050 and are striving toward this target for Scope 3.1 (purchase of raw materials) in addition to Scope 1 and 2. As we become increasingly transparent about our upstream emissions and want to offer more products with a low carbon footprint to our customers, we have set ourselves another intermediate target, our intensity target for Scope 3.1 emissions: We aim to reduce our raw materials-related emissions specifically by 15% by 2030 from the 2022 baseline. As a consequence, we feel confident to reach Net Zero for this section of Scope 3. In the base year, the targeted Scope 3.1 emissions accounted for 48 million metric tons of 92 million metric tons. It is not only the main fraction, but also the fraction we feel most confident to control.*

## (7.54.3.19) Process for reviewing target

*The target undergoes an annual review by the dedicated departments. We monitor progress toward our targets annually as part of our strategic controlling activities.*
*[Add row]*

### (7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

*Select from:*

☑ Yes

### (7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

| | Number of initiatives | Total estimated annual CO2e savings in metric tonnes CO2e |
|---|---|---|
| Under investigation | *178* | *`Numeric input* |
| To be implemented | *357* | *252000* |
| Implementation commenced | *251* | *85000* |
| Implemented | *717* | *891000* |
| Not to be implemented | *83* | *`Numeric input* |

*[Fixed row]*

## (7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

### Row 1

### (7.55.2.1) Initiative category & Initiative type

Non-energy industrial process emissions reductions

☑ Process material efficiency

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

*72000*

### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

*Select all that apply*

☑ Scope 3 category 1: Purchased goods & services

### (7.55.2.4) Voluntary/Mandatory

*Select from:*
☑ Voluntary

## (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

*50213000*

## (7.55.2.6) Investment required (unit currency – as specified in 1.2)

*27531000*

## (7.55.2.7) Payback period

*Select from:*
☑ <1 year

## (7.55.2.8) Estimated lifetime of the initiative

*Select from:*
☑ Ongoing

## (7.55.2.9) Comment

*In 2024 we were able to implement 159 measures in order to reduce raw material consumption. The focus was on process optimization with regard to yield improvement. Examples are increased separation efficiency and higher product purity and yields via process optimization at an America site with CO2 savings of around 6,000 t/year and process optimization at a Chinese site which reduced the raw material consumption and conseqently enables a CO2 reduction of about 5,000 t/year.*

### Row 2

## (7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Process optimization

## (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

*327000*

## (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

*Select all that apply*

☑ Scope 1

☑ Scope 2 (market-based)

## (7.55.2.4) Voluntary/Mandatory

*Select from:*

☑ Voluntary

## (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

*38945000*

## (7.55.2.6) Investment required (unit currency – as specified in 1.2)

*69583000*

## (7.55.2.7) Payback period

*Select from:*

☑ 1-3 years

## (7.55.2.8) Estimated lifetime of the initiative

*Select from:*

☑ Ongoing

## (7.55.2.9) Comment

*In 2024, we implemented more than 400 measures to reduce energy consumption and increase our competitiveness, which led to a reduction in emissions of over 300,000 metric tons of CO2. For example, optimizing process technology and energy usage at several plants at our Antwerp, Belgium, site has enabled us to prevent more than 38,000 metric tons of CO2 emissions per year. This includes measures to reduce natural gas, hydrogen and steam consumption. Enhanced heat integration with additional heat exchangers at a plant at our site in Yeosu, South Korea, led to a reduction of 9,000 metric tons CO2 per year. Our site in Camaçari, Brazil, reduced its natural gas consumption of the waste heat boiler and safety flares by optimizing controls, cutting CO2 emissions by more than 5,000 metric tons per year. Since many projects benefit from a combination of different activities highlighted by CDP (e.g. heat recovery, cooling technology) and belong to the same overarching internal program, we decided to represent them jointly under "Process optimization".*

## Row 3

### (7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☑ Low-carbon electricity mix

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

*424000*

### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

*Select all that apply*

☑ Scope 2 (market-based)

### (7.55.2.4) Voluntary/Mandatory

*Select from:*

☑ Voluntary

### (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

*0*

### (7.55.2.6) Investment required (unit currency – as specified in 1.2)

*3800000*

## (7.55.2.7) Payback period

*Select from:*

☑ No payback

## (7.55.2.8) Estimated lifetime of the initiative

*Select from:*

☑ Ongoing

## (7.55.2.9) Comment

*The CO2 savings resulted from new green electricity sourcing in 2024 for 28 dedicated sites in Europe, Asia, and North America. The investment reflects the additional costs for renewable energy, compared to conventional energy supply contracts.*

### Row 4

## (7.55.2.1) Initiative category & Initiative type

Waste reduction and material circularity

☑ Waste reduction

## (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

*68000*

## (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

*Select all that apply*

☑ Scope 1

☑ Scope 3 category 5: Waste generated in operations

## (7.55.2.4) Voluntary/Mandatory

*Select from:*
☑ Voluntary

## (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

*9290000*

## (7.55.2.6) Investment required (unit currency – as specified in 1.2)

*10774000*

## (7.55.2.7) Payback period

*Select from:*
☑ 1-3 years

## (7.55.2.8) Estimated lifetime of the initiative

*Select from:*
☑ Ongoing

## (7.55.2.9) Comment

*In 2024 we were able to implement 82 measures with a focus on waste reduction at sites worldwide. The focus of the implementations was on process optimizations with respect to enhanced material recycling and thus waste savings. Through the reduction of wastewater volumes and organic load via optimized process operation at a site in Malaysia, a CO2 saving of more than 6,000 t/yr can be achieved. A German site reused the waste from the evaporation plant for auxiliary firing which prevents over 2,800 t CO2 per year.*
*[Add row]*

### (7.55.3) What methods do you use to drive investment in emissions reduction activities?

### Row 1

## (7.55.3.1) Method

*Select from:*

☑ Other :Setting of corporate goals

## (7.55.3.2) Comment

*By setting ambitious corporate goals a process is initiated that ensures that measures relying on respective investments are implemented to reach these goals.*

### Row 2

## (7.55.3.1) Method

*Select from:*

☑ Internal price on carbon

## (7.55.3.2) Comment

*Carbon pricing plays a role in internal assessments of capital investments and operational costs of our production facilities, the rationale being that costs originating from respective pricing schemes have an impact on the return on investment and cost-benefit ratio of operations. The price of carbon considered depends on various factors driven by the specific assessment, e.g., geography and timeframe of an investment. Sometimes, several pricing scenarios are used to evaluate uncertainties in future regulatory environments.*

### Row 3

## (7.55.3.1) Method

*Select from:*

☑ Employee engagement

## (7.55.3.2) Comment

*To enhance the awareness of employees and to realize emission reductions that are mainly based on behavioral changes, employee engagement programs are conducted, e.g., through brochures on how to increase energy efficiency at the office, a specific employee suggestion scheme targeted at climate protection, specific employee events or an awareness campaign within the EMEA region (“Join in and become a Net Zero Hero”) This campaign was rolled out in 2023.*

### Row 4

## (7.55.3.1) Method

*Select from:*

☑ Compliance with regulatory requirements/standards

## (7.55.3.2) Comment

*BASF complies with the regulatory requirements resulting from emission trading systems, e.g., in the EU, China, and South Korea. Moreover, compliance with air quality regulations can have an impact on the emission of GHGs. Our plants comply with these regulatory requirements. Additionally, regulations in many countries require a certain standard for the energy efficiency of new buildings. This is the minimum standard that is met if a new building is planned by BASF.*

### Row 5

## (7.55.3.1) Method

*Select from:*

☑ Dedicated budget for other emissions reduction activities

## (7.55.3.2) Comment

*We have set up a dedicated budget for operational excellence measures, which covers measures to increase energy and resource efficiency as well as certain other emission reductions (e.g., abatement technology) in operations. Efficiency measures below a certain investment threshold delivering savings in steam, electricity, fuel or other contributions to CO2 savings are funded even if their payback time exceeds the general expectations in order to foster the OpEx lever within our net zero transformation.*

### Row 6

## (7.55.3.1) Method

*Select from:*

☑ Internal incentives/recognition programs

## (7.55.3.2) Comment

*Employees with core responsibilities concerning energy and climate protection sign individual target agreements relating to emission reduction activities. The BASF compensation system links their bonus to the achievement of these individual targets. Every employee can engage in the employee suggestion scheme and bring forward ideas on emission reductions and will be rewarded financially if the idea is implemented.*

## Row 7

### (7.55.3.1) Method

*Select from:*

☑ Dedicated budget for energy efficiency

### (7.55.3.2) Comment

*We have set up a dedicated budget for operational excellence measures, which covers measures to increase energy and resource efficiency as well as certain other emission reductions (e.g., abatement technology) in operations. Efficiency measures below a certain investment threshold delivering savings in steam, electricity, fuel or other contributions to CO2 savings are funded even if their payback time exceeds the general expectations in order to foster the OpEx lever within our net zero transformation.*

## Row 8

### (7.55.3.1) Method

*Select from:*

☑ Compliance with regulatory requirements/standards

### (7.55.3.2) Comment

*We invest a substantial fraction of our annual R&D expenditures (€2.13 billion total R&D expenses in 2023) on product and process innovations where the R&D target is related to energy/resource efficiency and climate protection. As part of our Carbon Management R&D Program, we are carrying out intensive research into pioneering, low-carbon production processes for basic chemicals such as hydrogen. Our research and development units explicitly address the industry-specific needs of our customers. Customer-focused activities are directly integrated into the operating divisions. Research activities that are relevant to several operating divisions are bundled in the cross-functional global division Group Research. It supports the R&D activities of our divisions and drives forward cross-divisional projects on topics relevant to the entire Group, such as avoiding CO2 emissions in chemical processes and products, energy efficiency, and recycling technologies. The unit is globally positioned with research centers in Europe, North America, and Asia Pacific. Together with the research and development units in our operating divisions, Group Research forms the core of our global Know-How Verbund. Additionally, we use corporate funding to finance research activities that are of broad relevance to the BASF Group and go beyond the industry-specific focus of the individual operating divisions, such as digital tools, polymer technologies, catalyst processes, and biotechnological methods.*

### Row 9

## (7.55.3.1) Method

*Select from:*

☑ Partnering with governments on technology development

## (7.55.3.2) Comment

*BASF is involved in several government-sponsored R&D initiatives on new technology development. For example, we are developing an innovative, climate-friendly production process for hydrogen (methane pyrolysis) together with partners from academia and industry in a joint project sponsored by the German Federal Ministry of Education and Research. Our investment and research activities in Schwarzheide Germany, for battery recycling, cathode material production, and production of black mass from batteries receive funding from the German Federal Ministry for Economic Affairs and Climate Action and the Ministry for Economic Affairs, Labor and Energy of the German state of Brandenburg under the IPCEI on Batteries (funding code 16BZF101A/B).*
*[Add row]*

### (7.73) Are you providing product level data for your organization's goods or services?

*Select from:*

☑ No, I am not providing data

### (7.74) Do you classify any of your existing goods and/or services as low-carbon products?

*Select from:*

☑ Yes

### (7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

### Row 1

## (7.74.1.1) Level of aggregation

*Select from:*

☑ Group of products or services

## (7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

*Select from:*

☑ The EU Taxonomy for environmentally sustainable economic activities

## (7.74.1.3) Type of product(s) or service(s)

Power

☑ Other, please specify :Manufacture of energy efficiency equipment for buildings

## (7.74.1.4) Description of product(s) or service(s)

*Our products that help to reduce emissions by increasing the energy efficiency of buildings are summarized under 'Manufacture of energy efficiency equipment for buildings", representing one part of our climate protection products. Data on revenue generated in this table refer to revenues with EU-taxonomy eligible and aligned energy efficiency equipment for buildings only. We systematically assess the sustainability performance of our products regarding climate change and energy, resource efficiency, and circular economy using our newly updated TripleS methodology. Products that make a positive sustainability contribution to the value chain are classified as Pioneer and Contributor products. In 2024, the sales share of these products accounted for about 25 billion Euros, which corresponds to 46,3% of the total sales volume relevant for Triple S. We offer many climate protection technologies in a variety of sectors. For selected climate protection products, we assess the contribution to avoiding GHG emissions in dedicated case studies. We only showcase our methodology of calculating avoided GHG emissions based on lifecycle analysis in the following columns by using BASF's expandable polystyrene granulates (EPS) Styropor and Neopor as representative examples of our climate protection portfolio and energy efficiency equipment for buildings. EPS are used to insulate buildings, help save heating energy and reduce carbon emissions.*

## (7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

*Select from:*

☑ Yes

## (7.74.1.6) Methodology used to calculate avoided emissions

*Select from:*

☑ Addressing the Avoided Emissions Challenge- Chemicals sector

## (7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

*Select from:*

☑ Cradle-to-grave

## (7.74.1.8) Functional unit used

*Heating an existing single-family detached house in Germany at an average room temperature of 19°C for 40 years (net energy demand 20,875 kWh/a)*

## (7.74.1.9) Reference product/service or baseline scenario used

*Heating an existing single-family detached house in Germany at an average room temperature of 19°C for 40 years (net energy demand 20,875 kWh/a)*

## (7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

*Select from:*

☑ Cradle-to-grave

## (7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

*141*

## (7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

*We conducted an attributional LCA study based on ISO 14040:2006 and ISO 14044:2006 that includes all material and energy inputs and outputs from raw materials acquisition through production, use, and disposal (cradle-to-grave analysis). The study focuses on the wall insulation of an existing house by using an External Thermal Insulation Composite System (ETICS) based on expanded polystyrene (EPS). The study compares two alternatives for an existing detached house in Germany: one in which the house is left as representing the weighted average of non-refurbished and already refurbished houses, and one in which the façade is refurbished to current German standards using an External Thermal Insulation Composite System based on expanded polystyrene. The dimensions and geometry of the house, including the number and size of windows, were chosen to represent a typical single-family detached house in Germany built in the 1960s. The thickness of the insulation board and the heating demand of the house were calculated based on monthly energy balances by energy experts using software to simulate the thermal behavior of the representative house. The applied reference flows are: (1) The newly insulated house with 198 m2 of an External Thermal Insulation Composite System with an EPS Board (WLG 035 (lambda 0.035 W/(m*K), density 20 kg/m3) with a thickness of 14 cm achieving a U-value (wall) of 0.2 W/(m2*K) and a net heating energy demand of 10,018 kWh/a (2) The house left as is with a net heating energy demand of 20,875 kWh/a. In this study, the simplified calculation method was used. This means that the production and disposal phases of the study do not consider the entire house, but only the differences between the two alternatives. These are the production and installation of the ETIC System and the disposal of the insulation system at the end of its defined service life. GWP factors from the IPCC 5th AR were used. No allocation was needed in the documented input data. Results: The results of the study demonstrate the environmental benefits of wall insulation in particular concerning the reduction of GHG emissions. The newly insulated house has a significantly lower carbon footprint than the house left as* *is, with about 141 tons of avoided greenhouse gas emissions. The GHG emissions are dominated by the use phase, i.e., the heating energy demand of the house and the service life.*

### (7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

*0.1*
*[Add row]*

## (7.79) Has your organization retired any project-based carbon credits within the reporting year?

*Select from:*
☑ No

# C8. Environmental performance - Forests

## (8.1) Are there any exclusions from your disclosure of forests-related data?

| | Exclusion from disclosure |
|---|---|
| Palm oil | *Select from:*<br>☑ No |

*[Fixed row]*

## (8.2) Provide a breakdown of your disclosure volume per commodity.

| | Disclosure volume (metric tons) | Volume type | Sourced volume (metric tons) |
|---|---|---|---|
| Palm oil | *390591* | *Select all that apply*<br>☑ Sourced | *390591* |

*[Fixed row]*

## (8.5) Provide details on the origins of your sourced volumes.

### Palm oil

### (8.5.1) Country/area of origin

*Select from:*
☑ Indonesia

## (8.5.2) First level administrative division

*Select from:*
☑ States/equivalent jurisdictions

## (8.5.3) Specify the states or equivalent jurisdictions

*Riau; Sumatera Utara;Sumatera Selatan; Kalimantan Tengah;Kalimantan Selatan; Kalimantan Barat; Kalimantan Timur; Jambi; Bangka Belitung; Aceh; Lampung; Sumatera Barat; Papua; Bengkulu; Sulawesi Tengah; Sulawesi Selatan; Papua Barat; Banten; Kalimatan Timur; Sulawesi Barat; Bangka Tengah; Kalimatan Barat; Gorontalo; Sulawesi Tenggara;Konawe Selatan; Sumatera Salatan; Jawa Barat; Kepulauan Riau; Bombana; Kalimantan Oriental; Maluku Utara*

## (8.5.4) Volume sourced from country/area of origin (metric tons)

*230141*

## (8.5.5) Source

*Select all that apply*
☑ Trader/broker/commodity market

## (8.5.7) Please explain

*No further comment*

### Palm oil

## (8.5.1) Country/area of origin

*Select from:*
☑ Malaysia

## (8.5.2) First level administrative division

*Select from:*
☑ States/equivalent jurisdictions

## (8.5.3) Specify the states or equivalent jurisdictions

*Sabah; Sarawak;Perak; Pahang; Johor; Selangor; Negeri Sembilan; Trengganu;Kedah; Kelantan; Pulau Pinang; Melaka*

## (8.5.4) Volume sourced from country/area of origin (metric tons)

*127521.1*

## (8.5.5) Source

*Select all that apply*
☑ Trader/broker/commodity market

## (8.5.7) Please explain

*No further comment*

# Palm oil

## (8.5.1) Country/area of origin

*Select from:*
☑ Papua New Guinea

## (8.5.2) First level administrative division

*Select from:*
☑ States/equivalent jurisdictions

## (8.5.3) Specify the states or equivalent jurisdictions

*West New Britain, Morobe, Oro, Milne Bay, New Ireland*

## (8.5.4) Volume sourced from country/area of origin (metric tons)

*8682.5*

## (8.5.5) Source

*Select all that apply*
☑ Trader/broker/commodity market

## (8.5.7) Please explain

*No further comment*

### Palm oil

## (8.5.1) Country/area of origin

*Select from:*
☑ Guatemala

## (8.5.2) First level administrative division

*Select from:*
☑ States/equivalent jurisdictions

## (8.5.3) Specify the states or equivalent jurisdictions

*Izabal, Petén, Escuintla, Alta Verapaz, Quezaltenango, San Marcos*

## (8.5.4) Volume sourced from country/area of origin (metric tons)

*3459*

## (8.5.5) Source

*Select all that apply*

☑ Trader/broker/commodity market

### (8.5.7) Please explain

*No further comment*

## Palm oil

### (8.5.1) Country/area of origin

*Select from:*

☑ Gabon

### (8.5.2) First level administrative division

*Select from:*

☑ States/equivalent jurisdictions

### (8.5.3) Specify the states or equivalent jurisdictions

*Surat Thani, Chumphon, Krabi, Kanchanaburi, Trang, Nakhon Si Thammarat, Chon Buri, Prachuap Khiri Khan*

### (8.5.4) Volume sourced from country/area of origin (metric tons)

*2997.5*

### (8.5.5) Source

*Select all that apply*

☑ Trader/broker/commodity market

### (8.5.7) Please explain

*No further comment*

## Palm oil

### (8.5.1) Country/area of origin

*Select from:*
☑ Honduras

### (8.5.2) First level administrative division

*Select from:*
☑ States/equivalent jurisdictions

### (8.5.3) Specify the states or equivalent jurisdictions

*Colón, Atlántida, Yoro, Cortés*

### (8.5.4) Volume sourced from country/area of origin (metric tons)

*1385.2*

### (8.5.5) Source

*Select all that apply*
☑ Trader/broker/commodity market

### (8.5.7) Please explain

*No further comment*

## Palm oil

### (8.5.1) Country/area of origin

*Select from:*
☑ Colombia

## (8.5.2) First level administrative division

*Select from:*
☑ States/equivalent jurisdictions

## (8.5.3) Specify the states or equivalent jurisdictions

*Casanare, Meta, Cesar, Magdalena, Sandtander, Vichada, Norte de Santander, Bolívar, Antioquia, Cundinamarca*

## (8.5.4)  Volume sourced from country/area of origin (metric tons)

*1263.7*

## (8.5.5) Source

*Select all that apply*
☑ Trader/broker/commodity market

## (8.5.7) Please explain

*No further comment*

### Palm oil

## (8.5.1) Country/area of origin

*Select from:*
☑ Solomon Islands

## (8.5.2) First level administrative division

*Select from:*
☑ States/equivalent jurisdictions

## (8.5.3) Specify the states or equivalent jurisdictions

*Guadalcanal*

## (8.5.4) Volume sourced from country/area of origin (metric tons)

*361.8*

## (8.5.5) Source

*Select all that apply*

☑ Trader/broker/commodity market

## (8.5.7) Please explain

*No further comment*

# Palm oil

## (8.5.1) Country/area of origin

*Select from:*

☑ Costa Rica

## (8.5.2) First level administrative division

*Select from:*

☑ States/equivalent jurisdictions

## (8.5.3) Specify the states or equivalent jurisdictions

*Puntarenas*

## (8.5.4) Volume sourced from country/area of origin (metric tons)

*187.8*

## (8.5.5) Source

*Select all that apply*

☑ Trader/broker/commodity market

## (8.5.7) Please explain

*No further comment*

### Palm oil

## (8.5.1) Country/area of origin

*Select from:*

☑ Cambodia

## (8.5.2) First level administrative division

*Select from:*

☑ States/equivalent jurisdictions

## (8.5.3) Specify the states or equivalent jurisdictions

*Krong Preah Sihanouk, Kaôh Kong*

## (8.5.4) Volume sourced from country/area of origin (metric tons)

*144.3*

## (8.5.5) Source

*Select all that apply*

☑ Trader/broker/commodity market

## (8.5.7) Please explain

*No further comment*

### Palm oil

## (8.5.1) Country/area of origin

*Select from:*
☑ Côte d'Ivoire

## (8.5.2) First level administrative division

*Select from:*
☑ States/equivalent jurisdictions

## (8.5.3) Specify the states or equivalent jurisdictions

*Bas-Sassandra*

## (8.5.4) Volume sourced from country/area of origin (metric tons)

*90.6*

## (8.5.5) Source

*Select all that apply*
☑ Trader/broker/commodity market

## (8.5.7) Please explain

*No further comment*

### Palm oil

## (8.5.1) Country/area of origin

*Select from:*
☑ Brazil

## (8.5.2) First level administrative division

*Select from:*
☑ States/equivalent jurisdictions

## (8.5.3) Specify the states or equivalent jurisdictions

*Pará*

## (8.5.4) Volume sourced from country/area of origin (metric tons)

*85.8*

## (8.5.5) Source

*Select all that apply*
☑ Trader/broker/commodity market

## (8.5.7) Please explain

*No further comment*

### Palm oil

## (8.5.1) Country/area of origin

*Select from:*
☑ Panama

## (8.5.2) First level administrative division

*Select from:*

☑ States/equivalent jurisdictions

## (8.5.3) Specify the states or equivalent jurisdictions

*Chiriqui*

## (8.5.4)  Volume sourced from country/area of origin (metric tons)

*61.9*

## (8.5.5) Source

*Select all that apply*

☑ Trader/broker/commodity market

## (8.5.7) Please explain

*No further comment*

# Palm oil

## (8.5.1) Country/area of origin

*Select from:*

☑ Ghana

## (8.5.2) First level administrative division

*Select from:*

☑ States/equivalent jurisdictions

## (8.5.3) Specify the states or equivalent jurisdictions

*Western, Eastern*

### (8.5.4) Volume sourced from country/area of origin (metric tons)

*52.5*

### (8.5.5) Source

*Select all that apply*
☑ Trader/broker/commodity market

### (8.5.7) Please explain

*No further comment*

## Palm oil

### (8.5.1) Country/area of origin

*Select from:*
☑ Nigeria

### (8.5.2) First level administrative division

*Select from:*
☑ States/equivalent jurisdictions

### (8.5.3) Specify the states or equivalent jurisdictions

*Rivers*

### (8.5.4) Volume sourced from country/area of origin (metric tons)

*26.2*

### (8.5.5) Source

*Select all that apply*

☑ Trader/broker/commodity market

### (8.5.7) Please explain

*No further comment*

## Palm oil

### (8.5.1) Country/area of origin

*Select from:*

☑ Ecuador

### (8.5.2) First level administrative division

*Select from:*

☑ States/equivalent jurisdictions

### (8.5.3) Specify the states or equivalent jurisdictions

*Santo Domingo de los Tschilas, Esmeraldas*

### (8.5.4)  Volume sourced from country/area of origin (metric tons)

*14.1*

### (8.5.5) Source

*Select all that apply*

☑ Trader/broker/commodity market

### (8.5.7) Please explain

*No further comment*

## Palm oil

### (8.5.1) Country/area of origin

*Select from:*

☑ Liberia

### (8.5.2) First level administrative division

*Select from:*

☑ States/equivalent jurisdictions

### (8.5.3) Specify the states or equivalent jurisdictions

*GrandBassa*

### (8.5.4) Volume sourced from country/area of origin (metric tons)

*12.1*

### (8.5.5) Source

*Select all that apply*

☑ Trader/broker/commodity market

### (8.5.7) Please explain

*No further comment*
*[Add row]*

## (8.6) Does your organization produce or source palm oil derived biofuel?

*Select from:*

☑ No

### (8.7) Did your organization have a no-deforestation or no-conversion target, or any other targets for sustainable production/ sourcing of your disclosed commodities, active in the reporting year?

### Palm oil

#### (8.7.1) Active no-deforestation or no-conversion target

*Select from:*
☑ Yes, we have a no-conversion target

#### (8.7.2) No-deforestation or no-conversion target coverage

*Select from:*
☑ Organization-wide (including suppliers)

#### (8.7.5) Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target

*Select from:*
☑ Yes, we have other targets related to this commodity
*[Fixed row]*

### (8.7.1) Provide details on your no-deforestation or no-conversion target that was active during the reporting year.

### Palm oil

#### (8.7.1.1) No-deforestation or no-conversion target

*Select from:*
☑ No-conversion

#### (8.7.1.2) Your organization's definition of "no-deforestation" or "no-conversion"

*The RSPO Principles and Criteria 2018, adopted at the 15th annual General Assembly on 15 November 2018, incorporated the High Carbon Stock Approach as a new requirement to halt deforestation. New land clearing must be preceded by a High Conservation Value assessment. We have committed ourselves to fostering sustainable palm by procuring all oils only from RSPO sources by 2020 and expanding our oil commitments to significant intermediates based on palm oil and palm kernel by 2025.*

### (8.7.1.3) Cutoff date

*Select from:*

☑ 2018

### (8.7.1.4) Geographic scope of cutoff date

*Select from:*

☑ Applied globally

### (8.7.1.5) Rationale for selecting cutoff date

*Select from:*

☑ Compliance with initiative, please specify :RSPO Principles & Criteria

### (8.7.1.6) Target date for achieving no-deforestation or no-conversion

*Select from:*

☑ 2025

*[Add row]*

## (8.7.2) Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them.

## Palm oil

### (8.7.2.1) Target reference number

*Select from:*

☑ Target 1

## (8.7.2.2) Target contributes to no-deforestation or no-conversion target reported in 8.7

*Select from:*

☑ Yes, this target contributes to our no-conversion target

## (8.7.2.3) Target coverage

*Select from:*

☑ Organization-wide (including suppliers)

## (8.7.2.4) Commodity volume covered by target (metric tons)

*Select from:*

☑ Total commodity volume

## (8.7.2.5) Category of target & Quantitative metric

Third-party certification

☑ % of volume third-party certified

## (8.7.2.7) Third-party certification scheme

Forest management unit/Producer certification

☑ RSPO producer/grower certification

## (8.7.2.8) Date target was set

*06/30/2015*

## (8.7.2.9) End date of base year

*12/30/2015*

## (8.7.2.10) Base year figure

*0*

## (8.7.2.11) End date of target

*12/30/2025*

## (8.7.2.12) Target year figure

*100*

## (8.7.2.13) Reporting year figure

*58.12*

## (8.7.2.14) Target status in reporting year

*Select from:*
☑ Underway

## (8.7.2.15) % of target achieved relative to base year

*58.12*

## (8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target

*Select all that apply*
☑ Sustainable Development Goals
☑ Other, please specify :Amsterdam Declaration Partnership

## (8.7.2.17) Explain target coverage and identify any exclusions

*RATIONALE FOR COVERAGE AND TARGET When the Roundtable of Sustainable Palm Oil was set up in April 2004, BASF envisioned it as a milestone for the palm oil world. Consequently, BASF joined the RSPO in November 2004. Since then, the RSPO has had a remarkable journey towards the sustainable certified production of palm and palm kernel oil, and we have actively participated in consultations within the organization, most notably in the subgroup oleochemicals and derivatives under the RSPO working group Trade & Traceability. The BASF Palm Commitment was first published in 2011 and extended in 2015 to foster a market transformation towards sustainable palm oil production and usage. Key elements include a sourcing policy for oil palm-derived products that incorporates forest and peat conservation as well as requirements for free, prior informed consent, social impact assessment, and human and labor rights. We have committed ourselves to fostering sustainable palm by procuring all oils only from RSPO-certified sources by 2020 and expanding our oil commitments to significant intermediates based on palm oil and palm kernel by 2025. We support progress in the palm oil sector by moving the supply chain toward certified products. In this way, we take part in global palm initiatives and in networks with various stakeholders in order to drive change for oleo-derivatives. Target Description: Time bound target of sourcing all palm- and palm kernel oil derivatives (e.g., Fatty Acids, Fatty Alcohols, Methylester) to 100% as RSPO certified sustainable by 2025. By this, BASF will drive even further the market transformation towards certified sustainable oil palm value chains. BASF has offered since 2012 a broad range of MB (Mass Balance) palm- and palm kernel oil-based ingredients for the Personal Care industry globally. BASF uses mainly palm kernel oil or palm kernel oil-based derivatives. In 2018, BASF implemented a major portfolio shift towards sustainable palm and offers palm-based specialties for the cosmetics industry exclusively as RSPO certified. We have switched about 330 palm-based products to 'Mass Balance' standard globally. This helps our customers to meet their obligations to customers, consumers, and stakeholders. To fully complete the switch on a global level, BASF discusses with all its stakeholders to expand the demand for RSPO Mass Balance certified products.*

## (8.7.2.18) Plan for achieving target, and progress made to the end of the reporting year

*The BASF Palm Dialog, established in 2016, is a platform to discuss topics relevant to the industry with representatives from the entire supply chain. During the past years, we have discussed solutions and possible pathways forward with participants from industry, retail, associations and NGOs. To this end, we have endorsed the Roundtable on Sustainable Palm Oil (RSPO) since 2004 and we consider RSPO to be a standardized implementation of a strong No Deforestation, No Peat, No Exploitation (NDPE) policy. We purchased 213,003 metric tons of palm oil and palm kernel oil in 2024. In recent years, we have met our own voluntary commitment to source only RSPO-certified palm oil and palm kernel oil. Due to insufficient availability of RSPO-certified palm kernel oil, we were unfortunately unable to meet this target in 2024, posting a figure of 98.1% (2023: 100%). By 2025, we aim to extend our voluntary commitment to sustainable procurement to the main intermediate products based on palm oil and palm kernel oil. We were able to trace approximately. 97% of our global palm footprint to the oil mill level as of the end of 2024 (2023: 96%). In addition, we continued to drive forward the RSPO supply chain certification of our sites for cosmetic ingredients. At the end of 2023, 25 production sites worldwide were certified by the RSPO. In line with raised awareness for sustainability, we continue to see growing demand for certified palm-based products from our customers. BASF offers a very broad range of ingredients based on RSPO-certified sustainable palm (kernel) oil in accordance with its principles and criteria. Since launching certified ingredients in 2012, BASF has been continuously moving towards a comprehensive global product range that will allow consumer goods manufacturers to develop value-added formulations that meet increasing demand for ingredients that are certified sustainable. The annual BASF Palm Progress Report reports on our measures and progress towards more sustainability and transparency in the value chain.*

## (8.7.2.20) Further details of target

*TARGET DESCRIPTION Time-bound target of sourcing all palm- and palm kernel oil derivatives (e.g., Fatty Acids, Fatty Alcohols, Methylester) to 100% as RSPO certified sustainable by 2025. By this, BASF will drive even further the market transformation towards certified sustainable oil palm value chains. BASF has offered since 2012 a broad range of MB (Mass Balance) palm- and palm kernel oil-based ingredients for the Personal Care industry globally. BASF uses mainly palm kernel oil or palm kernel oil-based derivatives. In 2018, BASF implemented a major portfolio shift towards sustainable palm and offers palm-based specialties for the*

*cosmetics industry exclusively as RSPO certified. We have switched about 330 palm-based products to 'Mass Balance' standard globally. This helps our customers to meet their obligations to customers, consumers, and stakeholders. To fully complete the switch on a global level, BASF discusses with all its stakeholders to expand the demand for RSPO Mass Balance certified products.*
*[Add row]*

## (8.8) Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used.

### Palm oil

#### (8.8.1) Traceability system

*Select from:*
☑ Yes

#### (8.8.2) Methods/tools used in traceability system

*Select all that apply*
☑ Internal traceability system

#### (8.8.3) Description of methods/tools used in traceability system

*The physical market transformation based on the RSPO certification is an important element in our journey toward sustainable palm. In addition, traceability is the tool that helps companies along the palm oil supply chain to identify the origin of the oil sourced. In general, the traceability system used is set up by compiling all traceability information from all palm oil raw material supplies for BASF (a list of palm oil mills for each supply) – this results in general in the overall global BASF palm oil mill list. In addition, BASF introduces a volume-based sourcing priority classification. For this, the commodity volume proportion per palm oil mill is calculated by taking the standardized traceability information (Palm Oil Mill Name, Palm Oil Mill Owner, GPS Code Industry Standard) of each palm oil raw material delivery and distributing the volume of this single delivery equally to each of the palm oil mills (GPS codes) associated with this single delivery. This approach enables the introduction of a volume-based sourcing priority classification.*
*[Fixed row]*

## (8.8.1) Provide details of the point to which your organization can trace its sourced volumes.

### Palm oil

### (8.8.1.1) % of sourced volume traceable to production unit

*96.7*

### (8.8.1.2) % of sourced volume traceable to sourcing area and not to production unit

*0*

### (8.8.1.3) % sourced volume traceable to country/area of origin and not to sourcing area or production unit

*0*

### (8.8.1.4) % of sourced volume traceable to other point (i.e., processing facility/first importer) not in the country/area of origin

*3.3*

### (8.8.1.5) % of sourced volume from unknown origin

*0*

### (8.8.1.6) % of sourced volume reported

*100.00*
*[Fixed row]*

## (8.9) Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.

## Palm oil

### (8.9.1) DF/DCF status assessed for this commodity

*Select from:*

☑ Yes, deforestation- and conversion-free (DCF) status assessed

## (8.9.2) % of disclosure volume determined as DF/DCF in the reporting year

*58.1*

## (8.9.3) % of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance

*2.7*

## (8.9.4) % of disclosure volume determined as DF/DCF through monitoring of production unit

*0*

## (8.9.5) % of disclosure volume determined as DF/DCF through monitoring of sourcing area

*55.4*

## (8.9.6) Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?

*Select from:*
☑ Yes
*[Fixed row]*

# (8.9.1) Provide details of third-party certification schemes used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of the disclosure volume, since specified cutoff date.

## Palm oil

## (8.9.1.1) Third-party certification scheme providing full DF/DCF assurance

Chain-of-custody certification
☑ RSPO supply chain certification – Segregated

### (8.9.1.2) % of disclosure volume determined as DF/DCF through certification scheme providing full DF/DCF assurance

*2.7*

### (8.9.1.3) Comment

*In 2024, we have sourced 2.7% of our overall demand on oil palm and related derivatives according to the RSPO Segregation supply chain standard. We are using mainly palm kernel oil due to its specific C-chain distribution. But palm kernel oil is a byproduct of the palm oil production, which makes it more challenging to segregate and track separately through the supply chain. The palm kernel supply chain is often more complex, involving multiple sources, refineries, and traders. Achieving RSPO segregated certification requires strict segregation and traceability measures, which can be difficult to implement for palm kernel due to its mixed sourcing. Therefore, palm kernel oil is mainly RSPO mass balance certified rather than RSPO segregated.*

### (8.9.1.4) Certification documentation

*BASF_SE_ACOP2024.pdf*
*[Add row]*

## (8.9.2) Provide details of third-party certification schemes not providing full DF/DCF assurance.

## Palm oil

### (8.9.2.1) Third-party certification scheme not providing full DF/DCF assurance

Chain-of-custody certification
☑ RSPO - Mass Balance

### (8.9.2.2) % of disclosure volume certified through scheme not providing full DF/DCF assurance

*55.4*

### (8.9.2.3) Additional control methods in place to determine DF/DCF status of volumes certified through scheme not providing full DF/DCF assurance

*Select all that apply*

☑ Sourcing area monitoring

## (8.9.2.4) Comment

*Since launching certified ingredients in 2012, BASF has been continuously moving toward a comprehensive global product range that will allow consumer goods manufacturers to develop value-added formulations that meet increasing certification demand. To speed up that process, we have initiated a major shift of our specialty portfolio in 2018 and offer palm-based specialty ingredients for the personal care market exclusively RSPO-certified sustainable. Actions taken in the reporting year: BASF reached an important milestone toward sustainable palm by fulfilling part of its Palm Commitment to procure palm (kernel) oils exclusively from sources physically certified by the RSPO by 2020. Last year, the company purchased 216,583 metric tons of certified sustainable palm (kernel) oil and its respective derivatives. This means that 98% of BASF's total palm (kernel) oil volume has been sourced as RSPO certified. BASF also made further progress in developing transparent supply chains: the company was able to trace 96.7 percent of its global palm footprint* of 390,591 metric tons back to the oil mill level. BASF is now focusing on its next goal: to expand the commitment to those significant intermediates that are based on palm oil and palm kernel oil by 2025. BASF also supports the RSPO Segregated certification by purchasing some RSPO Segregated volumes. We downgrade these Segregated volumes and offer Mass Balance-certified sustainable products. The RSPO Mass Balance certification scheme represents the greatest certified volume for our palm-based products. Since 2021, BASF has signed up to the Palmoil.io platform to track deforestation from plantations and link it to its suppliers. Palmoil.io brings together effective forest monitoring, high-resolution satellite scenes, supplier relationships, grievance information, along with an estimated traceability to the plantation approach.*

## (8.9.2.5) Certification documentation

*BASF_SE_ACOP2024.pdf*
*[Add row]*

### (8.9.4) Provide details of the sourcing area monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.

### Palm oil

## (8.9.4.1) % of disclosure volume determined as DF/DCF through monitoring of deforestation and conversion within the sourcing area

*55.40*

## (8.9.4.2) Monitoring approach used for determining that sourcing areas have no or negligible risk of deforestation or conversion

*Select all that apply*

☑ Landscape or jurisdictional approaches

☑ Pre-existing current and credible risk profiles/indexes

☑ Remote sensing or other geospatial data

☑ Third-party assessment tool

## (8.9.4.3) Description of approach, including frequency of assessment

*We source 81.7 percent of our traceable raw material from 10 provinces in Indonesia and Malaysia and have relationships with a total of 44 provinces in the two countries, corresponding to 92 percent of our traceable raw material supply. Beyond this, we are in the process of risk assessment of our sourcing based on environmental and social criteria. We have once again achieved full traceability for certified sustainable palm kernel oil originating from 380 oil mills. Palmoil.io produces monthly Risk Insight reports (frequency of assessment). The reports use high-resolution imagery to document and map new deforestation. The report shows before and after satellite scenes of the loss, traceability from plantation to mill, and likely transport routes. It also determines whether the deforestation cause was smallholders or industrial clearance. Insights are published in a concise report that BASF sends to suppliers for further information and potential action plans to stop deforestation and to keep compliance with BASF's NDPE policy. BASF uses Palmoil.io together with BASFs traceability to Palm Oil Mill approach, including BASFs volume approach to identify an area proportionate distribution of the sourced volume per mill onto the assigned TTP plots. For any plot matching our DF/DCF criteria, the assigned sourced volume is counted as DF/DCF. Executing this calculation over all mills in the BASF supply chain delivers the quota of sourced volume being DF/DCF.*

## (8.9.4.4) Countries/areas of origin

*Select all that apply*

☑ Indonesia

☑ Malaysia

## (8.9.4.5) Sourcing areas

*All plantation within 25 km radius of oil palm mills connected to BASF's supply chain.*

## (8.9.4.6) DF/DCF status is verified

*Select from:*

☑ No

## (8.9.4.11) Use of risk classification

*Suppliers are evaluated based on risk. Both country and industry-specific risks, as well as our ability to exert influence are taken into account. We select them from our global supplier portfolio (70,000 Tier 1 suppliers). Relevant suppliers are those showing an elevated sustainability risk potential acc. to our risk matrices, our purchasers' assessments, or other sources, such as evaluations from TfS. Suppliers can also be subject to assessment because they show improvement potential in a former evaluation.*
*[Fixed row]*

## (8.10) Indicate whether you have monitored or estimated the deforestation and conversion of other natural ecosystems footprint for your disclosed commodities.

| | Monitoring or estimating your deforestation and conversion footprint |
|---|---|
| Palm oil | *Select from:*<br>☑ Yes |

*[Fixed row]*

## (8.10.1) Provide details on the monitoring or estimating of your deforestation and conversion footprint.

## Palm oil

### (8.10.1.1) Monitoring and estimating your deforestation and conversion footprint

*Select from:*
☑ We estimate the deforestation and conversion footprint based on sourcing area

### (8.10.1.2) % of disclosure volume monitored or estimated

*96.7*

### (8.10.1.3) Reporting of deforestation and conversion footprint

*Select all that apply*
☑ Since a specified cutoff date

## (8.10.1.4) Year of cutoff date

*2016*

## (8.10.1.6) Known or estimated deforestation and conversion footprint since the specified cutoff date (hectares)

*20918*

## (8.10.1.9) Describe the methods and data sources used to monitor or estimate your deforestation and conversion footprint

*Since 2021, BASF has been using the palmoil.io web platform to track deforestation from plantations and link it to its suppliers. Palmoil.io brings together the critical ingredients for effective peat and forest monitoring – forest alerts, high-resolution imagery, supplier relationships, grievance information, along with an estimated traceability to the plantation approach. Palmoil.io organizes BASF's palm mills into a list and uses RADD forest alerts every month to monitor deforestation in proximity to the mill and nearby concessions. The mills are ranked by a number of measures, including total hectares of alerts, historical deforestation, planting on peat, and remaining forest. This helps BASF to analyze not only which mills to prioritize, but also which concessions they are likely to be sourcing from. The DCF is calculated as DCF % - DCF areas / total sourcing areas (DCF areas + NDPE Risk areas), excluding land uses that were not forest or oil palm as of NDPE cutoff of Dec. 31, 2015.*
*[Add row]*

### (8.11) For volumes not assessed and determined as deforestation- and conversion-free (DCF), indicate if you have taken actions in the reporting year to increase production or sourcing of DCF volumes.

| | Actions taken to increase production or sourcing of DCF volumes |
|---|---|
| Palm oil | *Select from:*<br>☑ Yes |

*[Fixed row]*

### (8.11.1) Provide details of actions taken in the reporting year to assess and increase production/sourcing of deforestation- and conversion-free (DCF) volumes.

### Palm oil

#### (8.11.1.1) Action type

*Select from:*

☑ Other, please specify :Increase sourcing from NDPE Policies-driven companies

#### (8.11.1.2) % of disclosure volume that is covered by this action

*89.4*

#### (8.11.1.3) Indicate whether you had any major barriers or challenges related to this action in the reporting year

*Select from:*

☑ Yes

#### (8.11.1.4) Main measures identified to manage or resolve the challenges

*Select all that apply*

☑ Greater transparency

#### (8.11.1.5) Provide further details on the actions taken, their contribution to achieving DCF status, and any related barriers or challenges

*Increase sourcing from NDPE Policies-driven companies, to reduce deforestation footprint.*

### Palm oil

#### (8.11.1.1) Action type

*Select from:*
☑ Engaging and working collaboratively in landscape/jurisdictional initiatives

### (8.11.1.2) % of disclosure volume that is covered by this action

*0.2*

### (8.11.1.3) Indicate whether you had any major barriers or challenges related to this action in the reporting year

*Select from:*
☑ Yes

### (8.11.1.4) Main measures identified to manage or resolve the challenges

*Select all that apply*
☑ Greater transparency

### (8.11.1.5) Provide further details on the actions taken, their contribution to achieving DCF status, and any related barriers or challenges

*Increase sourcing from NDPE Policies-driven companies, to reduce deforestation footprint.*
*[Add row]*

## (8.13) Does your organization calculate the GHG emission reductions and/or removals from land use management and land use change that have occurred in your direct operations and/or upstream value chain?

| | GHG emissions reductions and removals from land use management and land use change calculated |
|---|---|
| Palm oil | *Select from:*<br>☑ Yes, but not willing to share details with requesting CDP Supply Chain members |

*[Fixed row]*

### (8.14) Indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards, and provide details.

#### (8.14.1) Assess legal compliance with forest regulations

*Select from:*

☑ Yes, from suppliers

#### (8.14.2) Aspects of legislation considered

*Select all that apply*

☑ Labor rights

☑ Land use rights

☑ Environmental protection

☑ Human rights protected under international law

☑ Forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting

☑ The principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples

#### (8.14.3) Procedure to ensure legal compliance

*Select all that apply*

☑ Third party audits

## (8.14.5) Please explain

*Procedure to ensure legal compliance: The palm raw materials BASF is sourcing comply with RSPO, ISPO, and MSPO standards, which include regular audits to renew compliance with these standards. These standards (among others) ensure that agricultural standards set by the government and standard-specific requirements are kept and controlled. ISPO is mandatory for all oil palm growers operating in Indonesia. Because of its national reach, ISPO has the potential to improve the entire Indonesian plantation industry. The MSPO aligns the management of palm oil production with many existing national laws and regulations. The standard was launched in order to help small and mid-range growers, who could not afford RSPO certification, to operate sustainably. RSPO is the main certification standard for the use of oil palm and its fractions. It requires that companies abide by national laws and requirements, and in some instances, to go far beyond what national law dictates. Methods and/or tools used: The NDPE Implementation Reporting Framework is a reporting tool that provides a shared and consistent view of progress towards NDPE commitments and implementation on the ground across the full supply base of companies throughout the supply chain. The NDPE IRF is aggregating information on performance with NDPE across the whole production base supplying a refinery or (further down the supply chain) a user of palm oil. Currently, the information is collected and analysed for mills, but in the future can be for FFB supply to a mill. With the Together for Sustainability program, risk matrices help us identify suppliers with a high sustainability risk potential based on country and product risks. Using this risk analysis and other evaluations, we audit raw material supplier sites on sustainability standards and initiate sustainability assessments through an external provider. Methods/tools used to assure compliance, such as the Together for Sustainability (TfS) supplier audit scheme and NDPE IRF profiles, are also not supplier or country-exclusive and are potentially functioning to ensure compliance across every country in our palm supply chain.*

*[Fixed row]*

## (8.15) Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals?

| | Engagement in landscape/jurisdictional initiatives |
|---|---|
| | *Select from:*<br>☑ Yes, we engage in landscape/jurisdictional initiatives |

*[Fixed row]*

## (8.15.1) Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation.

## (8.15.1.1) Criteria for prioritizing landscapes/jurisdictions for engagement

*Select all that apply*

☑ Opportunity for increased human well-being in area

☑ Opportunity to protect and restore natural ecosystems

☑ Risk of deforestation, forests/land degradation, or conversion of other natural ecosystems

☑ Risk of fires

## (8.15.1.2) Explain your process for prioritizing landscapes/jurisdictions for engagement

*PROCESS FOR PRIORITIZATION BASF prioritizes palm oil landscapes where smallholder farmers play a significant role and face systemic barriers to adopting sustainable practices. In Indonesia and Malaysia, smallholders account for 40% of planted area and 33% of production, yet often lack access to the knowledge, inputs, and financing needed for certification and regenerative agriculture. These constraints limit yields, reduce income, and hinder broader sustainability efforts. CRITERIA Engagement is focused on jurisdictions where there is both a clear need and opportunity for positive change. These include areas with high smallholder concentration, limited prior support by NGOs or technical service providers, and local authorities open to collaboration. BASF selects regions where partnerships can help overcome barriers to certification (e.g., RSPO, ISPO, MSPO), improve traceability, and contribute to national sustainability goals such as Indonesia's climate NDCs and green development strategies. The use of a jurisdictional approach allows for policy-level impact, with local governments engaged to support scaling, living wages, and enabling regulation. Projects emphasize farmer training, group strengthening, and demonstration of regenerative practices to address soil health, productivity, and water use. Gender inclusion and livelihood diversification are also prioritized, especially in regions where women represent a high share of smallholders. In Colombia, BASF engages through sector-wide partnerships to implement national sustainability protocols and prevent deforestation. In all cases, landscape selection is guided by potential for long-term transformation, measurable impact on people and ecosystems, and alignment with BASF's sourcing commitments and NDPE principles. Progress is supported by ongoing training, monitoring, and multi-stakeholder collaboration.*

*[Fixed row]*

### (8.15.2) Provide details of your engagement with landscape/jurisdictional initiatives to sustainable land use during the reporting year.

### Row 1

## (8.15.2.1) Landscape/jurisdiction ID

*Select from:*

☑ LJ1

## (8.15.2.2) Name of initiative

*Project "Enhancing Indonesian Palm Oil Smallholders to Improve Sustainable Palm Oil Production" implemented by Solidaridad, in cooperation with Business Watch Indonesia*

## (8.15.2.3) Country/area

*Select from:*

☑ Indonesia

## (8.15.2.4) Name of landscape or jurisdiction area

*Indonesia, Central Kalimantan, Seruyan District*

## (8.15.2.5) Attach public information about the initiative (optional)

*responsible-sourcing-report_2024.pdf*

## (8.15.2.6) Indicate if you can provide the size of the area covered by the initiative

*Select from:*

☑ Yes

## (8.15.2.7) Area covered by the initiative (ha)

*207*

## (8.15.2.8) Type of engagement

*Select all that apply*

☑ Funder: Provides full or partial financial resources

## (8.15.2.9) Engagement start year

*2023*

## (8.15.2.10) Engagement end year

*Select from:*
☑ Please specify :2024

## (8.15.2.12) Landscape goals supported by engagement

Environmental

☑ Avoided deforestation/conversion of other natural ecosystems and/or decreased degradation rate

☑ Decreased ecosystem degradation rate

Social

☑ Implementation of livelihood activities/practices that reduce pressure on forests

Production

☑ Improved and/or maintained soil health

☑ Increased adoption of sustainable production practices (e.g., input use efficiency and water management practices)

☑ Increased uptake of certification

Other

☑ Other, please specify :Greater smallholder inclusion, Improved productivity, Improved water management practices

## (8.15.2.13) Organization actions supporting initiative

Build community and multi-stakeholder capacities

☑ Engage stakeholders on importance of conservation, restoration and/or rehabilitation

☑ Support communities and smallholders in gaining access to incentives (e.g. support achieving certification, group formation, getting land title, packaging access to loans, preferential sourcing etc.)

Support and incentivize sustainable production and community land use practices

☑ Capacity building for farmers, smallholders and local communities to implement good agricultural practices (including improved efficiency, crop diversification and adoption of certification)

## (8.15.2.14) Type of partners engaged in the initiative design and implementation

*Select all that apply*

☑ Sub-national government

☑ Local communities

☑ NGO and/or civil society

☑ Private sector

## (8.15.2.15) Description of engagement

*In 2023 and 2024 BASF, together with a leading company for natural cosmetics, has partnered with the Indonesian non-profit organization Kaleka, to support the sustainable management of palm and palm kernel oil production in Indonesia. The smallholder project was implemented by Kaleka using a jurisdictional approach in Selunuk Village in the Seruyan District in Central Kalimantan.*

## (8.15.2.16) Collective monitoring framework used to measure progress towards landscape goals and actions

*Select from:*

☑ Yes, progress is monitored using an internally defined framework

## (8.15.2.17) State the achievements of your engagement so far and how progress is monitored

*The project has successfully engaged 12 farmers who have established demonstration plots using organic and recycled fertilizers, mulching, and organic pest/weed control on their 30.1 hectares of land. These regenerative farming practices have led to improvements in soil health, farm productivity, and farmer income, as well as reduced water pollution and greenhouse gas emissions. Farmers were provided with essential resources, such as the knowledge to produce organic fertilizers on their own, incentives for equipment to support regenerative agriculture, and incentives to promote livelihood diversification. In addition, 207.07 hectares of oil palm plantations of 76 farmers achieved RSPO certification. Following the jurisdictional approach, local authorities were actively involved in the management of the project to develop policies and regulations to replicate and scale up regenerative agriculture and ensure living wages through jurisdictional certification. The project was completed in November 2024. Overall, this initiative has made significant progress in promoting sustainable agriculture and improving the livelihoods of farmers in Selunuk village.*

## (8.15.2.18) Claims made

*Select from:*

☑ Yes, we are making a claim

## (8.15.2.19) Type of claim made

*Select from:*

☑ Collective claim

### (8.15.2.20) Provide further details on your claim

*No further comment*
*[Add row]*

## (8.15.3) For each of your disclosed commodities, provide details on the disclosure volume from each of the landscapes/jurisdictions you engage in.

### Row 1

### (8.15.3.1) Landscape/jurisdiction ID

*Select from:*
☑ LJ1

### (8.15.3.2) Does any of your produced and/or sourced commodity volume originate from this landscape/jurisdiction, and are you able/willing to disclose information on this volume?

*Select from:*
☑ Yes, we do produce/source from this landscape/jurisdiction, and we are able/willing to disclose volume data

### (8.15.3.3) Commodity

*Select from:*
☑ Palm oil

### (8.15.3.4) % of disclosure volume from this landscape/jurisdiction

*6.4*
*[Add row]*

### (8.16) Do you participate in any other external activities to support the implementation of policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains?

*Select from:*

☑ Yes

### (8.16.1) Provide details of the external activities to support the implementation of your policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains

### Row 1

## (8.16.1.1) Commodity

*Select all that apply*

☑ Palm oil

## (8.16.1.2) Activities

*Select all that apply*

☑ Involved in industry platforms

☑ Engaging with non-governmental organizations

## (8.16.1.3) Country/area

*Select from:*

☑ Worldwide

## (8.16.1.4) Subnational area

*Select from:*

☑ Not applicable

## (8.16.1.5) Provide further details of the activity

*BASF takes part in global palm initiatives and in networks with various stakeholders in order to drive change towards certification. BASF became a member of the Roundtable on Sustainable Palm Oil (RSPO) in 2004. Since then, we have actively participated in consultations within the organization, most notably in the subgroup oleochemicals and derivatives under the RSPO working group Trade & Traceability. In order to leverage industry activities to stop deforestation, BASF became a member of the High Carbon Stock (HCS) Steering Group in 2016 and has since integrated the criteria of the HCS Approach into our Palm Sourcing Policy. BASF is also an active member of the NDPE Implementation Reporting Framework. The High Carbon Stock Approach (HCSA) is a global not-for-profit membership organisation dedicated to stopping commodity-driven deforestation in tropical rainforest landscapes while respecting the rights of indigenous peoples and local communities. The HCSA has been incorporated into global certification standards, including the Roundtable on Sustainable Palm Oil and the Climate Bonds Initiative's forestry assessment criteria, and was awarded a 'Top Innovator Winner'of the Tropical Forest Commodities Challenge at the United Nations Climate Change Conference, COP26 in 2021.*

## Row 2

### (8.16.1.1) Commodity

*Select all that apply*

☑ Palm oil

### (8.16.1.2) Activities

*Select all that apply*

☑ Other, please specify :Engaging with policymakers or governments

### (8.16.1.3) Country/area

*Select from:*

☑ Other, please specify :DACH region

### (8.16.1.4) Subnational area

*Select from:*

☑ Not applicable

### (8.16.1.5) Provide further details of the activity

*BASF stepped up its commitment to certified sustainable oil palm products in the German, Austrian, and Swiss markets by joining the Forum for Sustainable Palm Oil (FONAP) in 2017 as a manufacturer of oleo derivatives (category "Supporter"). The Forum für Nachhaltiges Palmöl (FONAP) — or Forum for Sustainable Palm Oil —*

*is a multi-stakeholder initiative based in Germany that brings together companies, non-governmental organizations, industry associations, and government ministries such as the Federal Ministry of Food and Agriculture (BMEL) and the Federal Ministry for Economic Cooperation and Development (BMZ). FONAP's primary goal is to significantly increase the share of sustainably produced palm oil in the German, Austrian, and Swiss markets. It aims to: - Promote sustainable agricultural supply chains with a focus on palm oil. - Improve existing certification systems and sustainability standards. - Ensure traceability of palm oil and compliance with additional sustainability criteria not yet covered by standard certifications.*

### Row 3

## (8.16.1.1) Commodity

*Select all that apply*

☑ Palm oil

## (8.16.1.2) Activities

*Select all that apply*

☑ Involved in industry platforms

## (8.16.1.3) Country/area

*Select from:*

☑ Poland

## (8.16.1.4) Subnational area

*Select from:*

☑ Not applicable

## (8.16.1.5) Provide further details of the activity

*In 2019, BASF signed the Declaration of "Polish Coalition for Sustainable Palm Oil (PKZOP)" together with eleven other founding members. The PKZOP (officially known as Polskiej Koalicji ds. Zrównoważonego Oleju Palmowego) is an independent Coalition aimed at achieving 100% sustainable palm oil in Poland by 2023. It consists of twelve non-profit and non-governmental organizations, certification agencies, food and beverage, cosmetics, and chemical companies in the country.*

### Row 4

## (8.16.1.1) Commodity

*Select all that apply*

☑ Palm oil

## (8.16.1.2) Activities

*Select all that apply*

☑ Engaging with communities

## (8.16.1.3) Country/area

*Select from:*

☑ Indonesia

## (8.16.1.4) Subnational area

*Select from:*

☑ Please specify :Central Kalimantan (Seruyan District)

## (8.16.1.5) Provide further details of the activity

*BASF is working together with Kaleka, an Indonesian non-profit organisation, specialized in sustainable sourcing and agri-food systems. A jurisdictional approach is applied, where local governments lead multi-stakeholder processes for sustainable commodity production within a specific area, while applying regenerative practices to farming at scale. Kaleka implements regenerative agriculture in oil palm villages in the Seruyan district, Central Kalimantan, while supporting the district to achieve RSPO jurisdictional certification.*

*[Add row]*

### (8.17) Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection?

*Select from:*

☑ Yes

**(8.17.1) Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).**

**Row 1**

## (8.17.1.1) Project reference

*Select from:*

☑ Project 1

## (8.17.1.2) Project type

*Select from:*

☑ Reforestation

## (8.17.1.3) Expected benefits of project

*Select all that apply*

☑ Reduce/halt biodiversity loss

☑ Restoration of natural ecosystem(s)

☑ Other, please specify :Forest and biodiversity conservation

## (8.17.1.4) Is this project originating any carbon credits?

*Select from:*

☑ No

## (8.17.1.5) Description of project

*The Mata Viva® initiative was launched voluntarily by BASF in Brazil in 1984 to protect water, conserve soil, and restore native vegetation and wildlife, going beyond regulatory requirements. It reflects BASF's long-term commitment to biodiversity and local community engagement. The first milestone was the restoration of 128 ha of riparian forest along the Paraíba do Sul River near the Guaratinguetá site. Since then, over 875 ha have been restored and around 1.4 million seedlings planted. In 2005, coordination was assumed by the Espaço ECO Foundation, created by BASF with the support of the German government, which expanded the program across more than 53 municipalities in Brazil. In 2024, the 40th anniversary was marked with a nationwide campaign across all BASF business areas and employees, planting*

*40,000 native seedlings. Transparency is supported by the Mata Viva® Dashboard, an interactive webpage mapping tree plantings since 1984. In 2024, biodiversity assessments were carried out at Jacareí and Batistini (São Paulo), with Jacareí receiving WHC (Wildlife Habitat Council) certification. Across five BASF sites, about 290 ha of restored vegetation with more than 250 native species are now maintained. Internationally, over 400 native trees were planted in Argentina ("Bosque BASF"), and in Chile, a survey was conducted to map forest areas, species, and carbon storage. Mata Viva® also supports education and awareness, e.g. with >150 children visiting restored areas in Santo Antônio de Posse, and by contributing to internal environmental weeks at BASF sites in South America. In 2023, the initiative co-created a seed network with family farmers, strengthening training, farmer income, and the supply of genetically diverse native seeds. These activities underline BASF's voluntary, long-term approach to ecosystem restoration and biodiversity conservation.*

## (8.17.1.6) Where is the project taking place in relation to your value chain?

*Select all that apply*

☑ Project based in area with direct operations

☑ Project based in sourcing area(s)

☑ Project based elsewhere

## (8.17.1.7) Start year

*1984*

## (8.17.1.8) Target year

*Select from:*

☑ Indefinitely

## (8.17.1.9) Project area to date (Hectares)

*875*

## (8.17.1.10) Project area in the target year (Hectares)

*24*

## (8.17.1.11) Country/Area

*Select from:*

☑ Brazil

## (8.17.1.14) Monitoring frequency

*Select from:*

☑ Annually

## (8.17.1.16) For which of your expected benefits are you monitoring progress?

*Select all that apply*

☑ Restoration of natural ecosystem(s)

## (8.17.1.17) Please explain

*Mata Viva ® does not have an explicit long-term quantitative goal for the area protected or restored. The increase in numbers will depend on the future level of participant engagement. Annual monitoring occurs in the areas restored at BASF sites, covering around 170 hectares, and all other restored areas are monitored at least two years after the start of ecological restoration activities. Monitoring results to date: From 2020-2022, a total of 16 hectares were restored in areas inhabited by endangered fauna species. Monitoring and management efforts continue for the 2022 sites, while areas restored in 2020 and 2021 have already achieved the expected success indicators. In 2023, we supported the development of a native seed network with family farmers and planted 33,000 seedlings across three regions of São Paulo state. In 2024, the highlight was the planting of 40,000 additional seedlings across BASF sites and external partner areas, reinforcing our commitment to climate resilience and biodiversity. At three of these locations – Mata Viva® Batistini, Jacareí, and Suvinil/Demarchi — comprehensive assessments were conducted on local fauna and flora biodiversity in addition to vegetation monitoring. These biodiversity assessments provide valuable baseline data, and periodic new surveys are planned to track ecosystem health and guide adaptive management. The certification of Mata Viva® Jacareí by the Wildlife Habitat Council (WHC) marked a significant milestone, introducing enhanced standards for biodiversity monitoring and habitat management. This new phase of monitoring and reserve governance is expected to expand, with other BASF sites being considered for WHC certification.*

*[Add row]*

# C9. Environmental performance - Water security

## (9.1) Are there any exclusions from your disclosure of water-related data?

*Select from:*

☑ Yes

## (9.1.1) Provide details on these exclusions.

### Row 1

### (9.1.1.1) Exclusion

*Select from:*

☑ Specific groups, businesses, or organizations

### (9.1.1.2) Description of exclusion

*Administrative sites (e.g. sales offices): BASF only reports data for its production sites. Data from solely administrative sites are not collected since their contribution to total water inputs/outputs is not significant (<0.1%). Wastewater from these sites typically consists of only sanitary sewage. Subsidiaries that are not material from BASF's point of view (so-called C-Companies): The contribution of water inputs/outputs and emissions from BASF's C-Companies is not material and therefore not collected and reported (<0.1%) Joint Ventures (B-Companies) over which BASF does not have full operational control: Data are not reported because they are out of the scope of ESRS E2 and E3.*

### (9.1.1.3) Reason for exclusion

*Select from:*

☑ Other, please specify :Insignificant volume

### (9.1.1.7) Percentage of water volume the exclusion represents

*Select from:*

☑ 1-5%

## (9.1.1.8) Please explain

*In the context of defining the CSRD consolidation, some locations were excluded due to a lack of relevance. This selection was made in consultation with the external auditors. As stated above water volumes are <1% and therefore not material.*
*[Add row]*

# (9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

## Water withdrawals – total volumes

## (9.2.1) % of sites/facilities/operations

*Select from:*
☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*
☑ Yearly

## (9.2.3) Method of measurement

*BASF collects water data at site level in a global database, called REHSA. Withdrawn water volumes are either determined continuously or updated regularly with various methods depending on the withdrawal method and specific applicability, e.g., pump characteristics, dynamic pressure measurements, ultrasound or magneto-inductive measurements and transferred to REHSA.*

## (9.2.4) Please explain

*We publicly report the information for the entire company in our annual report and the database is audited externally. 100% of BASF production sites are monitored for volumes of water withdrawals. 'Site' refers to all worldwide production sites of BASF SE, its fully consolidated subsidiaries, proportionally consolidated joint operations, and equity accounted joint-ventures over which BASF has operational control.*

## Water withdrawals – volumes by source

## (9.2.1) % of sites/facilities/operations

*Select from:*

☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*

☑ Yearly

## (9.2.3) Method of measurement

*Each withdrawal source is an individual measurement point. Withdrawal volumes are either determined continuously or updated regularly with various methods, e.g., pump characteristics, dynamic pressure measurements, ultrasound, or magneto-inductive measurements and transferred to our global database REHSA. BASF aggregates source data on water supply, water use, and water discharge at the site level in REHSA. Data entry and maintenance have globally standardized reporting requirements.*

## (9.2.4) Please explain

*We publicly report the information for the entire company in our annual report and the database is audited externally. 100% of BASF production sites are monitored for volumes of water withdrawals by sources. 'Site' refers to all worldwide production sites of BASF SE, its fully consolidated subsidiaries, proportionally consolidated joint operations, and equity accounted joint-ventures over which BASF has operational control.*

### Water withdrawals quality

## (9.2.1) % of sites/facilities/operations

*Select from:*

☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*

☑ Yearly

## (9.2.3) Method of measurement

*Total dissolved solids (TDS) are generally determined by analyzing the electrical conductivity in water samples or by online monitoring. 100% of BASF production sites are monitored for water withdrawal quality (i.a. amount of TDS). Depending on the use of withdrawn water, further measurements are carried out according to site-specific processes.*

### (9.2.4) Please explain

*'Site' refers to all worldwide production sites of BASF SE, its fully consolidated subsidiaries, proportionally consolidated joint operations, and equity accounted joint-ventures over which BASF has operational control. We publicly report the information for the entire company in our annual report and the database is audited externally.*

## Water discharges – total volumes

### (9.2.1) % of sites/facilities/operations

*Select from:*

☑ 100%

### (9.2.2) Frequency of measurement

*Select from:*

☑ Yearly

### (9.2.3) Method of measurement

*BASF collects water data at the site level in a global database called REHSA. Discharge volumes are either determined continuously or updated regularly with various methods depending on specific applicability, e.g., mass balance, pump characteristics, dynamic pressure measurements, ultrasound, or magneto-inductive measurements, and transferred to REHSA. 100% of BASF production sites are monitored for total volumes of water discharges.*

### (9.2.4) Please explain

*'Site' refers to all worldwide production sites of BASF SE, its fully consolidated subsidiaries, proportionally consolidated joint operations, and equity accounted joint-ventures over which BASF has operational control. We publicly report the information for the entire company in the annual BASF report and the database is audited externally.*

## Water discharges – volumes by destination

## (9.2.1) % of sites/facilities/operations

*Select from:*

☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*

☑ Yearly

## (9.2.3) Method of measurement

*BASF collects water data at the site level in a global database called REHSA. For each discharge point, the discharge volumes are either determined continuously or updated regularly with various methods depending on specific applicability, e.g., mass balance, pump characteristics, dynamic pressure measurements, ultrasound or magneto-inductive measurements and transferred to REHSA. The measuring equipment is monitored and regularly maintained.*

## (9.2.4) Please explain

*100% of BASF production sites are monitored for volumes of water discharges by destination. Site refers to all worldwide production sites of BASF SE, its fully consolidated subsidiaries, proportionally consolidated joint operations, and equity accounted joint-ventures over which BASF has operational control. We publicly report the information in our annual report. The database is audited externally.*

### Water discharges – volumes by treatment method

## (9.2.1) % of sites/facilities/operations

*Select from:*

☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*

☑ Yearly

## (9.2.3) Method of measurement

*BASF collects water data at the site level in a global database called REHSA. For each discharge point, the discharge volumes are either determined continuously or updated regularly with various methods depending on specific applicability, e.g., mass balance, pump characteristics, dynamic pressure measurements, ultrasound, or magneto-inductive measurements. The measuring equipment is monitored and regularly maintained.*

## (9.2.4) Please explain

*Site' refers to all worldwide production sites of BASF SE, its fully consolidated subsidiaries, proportionally consolidated joint operations, and equity accounted joint-ventures over which BASF has operational control. 100% of BASF production sites with BASF-operated treatment plants are monitored for volumes of water discharges by treatment method. The database is audited externally.*

### Water discharge quality – by standard effluent parameters

## (9.2.1) % of sites/facilities/operations

*Select from:*

☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*

☑ Yearly

## (9.2.3) Method of measurement

*BASF collects water data at the site level in a global database called REHSA. Training sessions are conducted to ensure that the same data standards are implemented around the world. 100% of BASF production sites are monitored for quality by standard effluent parameters, e.g., chemical oxygen demand, total organic carbon. Results are transferred to REHSA. Depending on the type of production, further measurements of substances are carried out according to site-specific processes.*

## (9.2.4) Please explain

*For our company site refers to all worldwide production sites of BASF SE, its fully consolidated subsidiaries, proportionally consolidated joint operations, and equity accounted joint-ventures over which BASF has operational control. We publicly report the information for the entire company in the annual BASF report and the database is audited externally.*

### Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

## (9.2.1) % of sites/facilities/operations

*Select from:*

☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*

☑ Yearly

## (9.2.3) Method of measurement

*BASF collects water data at the site level in a global database called REHSA. 100% of BASF production sites are monitored for quality by monitoring emissions of nitrogen compounds, phosphorus compounds, including nitrate and phosphate, and heavy metals, including those heavy metals listed as priority substances according to Annex X WFD.*

## (9.2.4) Please explain

*For our company, 'site' refers to all worldwide production sites of BASF SE, its fully consolidated subsidiaries, proportionally consolidated joint operations, and equity accounted joint-ventures over which BASF has operational control. We publicly report the information for the entire company in the annual BASF report and the database is audited externally.*

### Water discharge quality – temperature

## (9.2.1) % of sites/facilities/operations

*Select from:*

☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*

☑ Yearly

## (9.2.3) Method of measurement

*BASF collects discharge temperature data on a local site level (not part of the REHSA). In general, the effluent temperature of wastewater and cooling water is monitored online with temperature sensors and the results are recorded in local databases. In some cases, we also monitor/calculate heat input to e.g. surface water bodies. Therefore, we assume coverage of 100% of relevant sites (i.e., all sites with discharges of cooling water), or a slightly smaller coverage if all sites are considered.*

## (9.2.4) Please explain

*'Site' refers to all worldwide production sites of BASF SE, its fully consolidated subsidiaries, proportionally consolidated joint operations, and equity accounted joint-ventures over which BASF has operational control. We publicly report the information for the entire company in our annual report and the database is audited externally. 100% of BASF production sites are monitored for volumes of Water discharge quality – temperature.*

### Water consumption – total volume

## (9.2.1) % of sites/facilities/operations

*Select from:*

☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*

☑ Yearly

## (9.2.3) Method of measurement

*BASF tracks water data in the global database REHSA. Water consumption is determined by cooling evaporation, water in products, and other consumption and is measured or calculated and reported by each site. Evaporation is derived e.g., by the delta between make-up and blow-down water or using plant-specific or average evaporation rates. Water in products is taken from internal databases or calculated from the average water content of sold products.*

## (9.2.4) Please explain

*'Site' refers to all worldwide production sites of BASF SE, its fully consolidated subsidiaries, proportionally consolidated joint operations, and equity accounted joint-ventures over which BASF has operational control. We publicly report the information for the entire company in our annual report and the database is audited externally. 100% of BASF production sites are monitored for volumes of water discharges by treatment method.*

### Water recycled/reused

## (9.2.1) % of sites/facilities/operations

*Select from:*

☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*

☑ Yearly

## (9.2.3) Method of measurement

*BASF collects water data at the site level in a global database called REHSA. Water recycled/reused is derived by measuring the volume of e.g. recirculated cooling water, collected condensate, and water reused in the production process, using e.g. pump rates of the cooling water or flow-meters.*

## (9.2.4) Please explain

*Site refers to all worldwide production sites of BASF SE, its fully consolidated subsidiaries, proportionally consolidated joint operations, and equity accounted joint-ventures over which BASF has operational control. We publicly report the information for the entire company in our annual report and the database is audited externally.*

### The provision of fully-functioning, safely managed WASH services to all workers

## (9.2.1) % of sites/facilities/operations

*Select from:*

☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*

☑ Other, please specify :Every 5 years

## (9.2.3) Method of measurement

*BASF provides access to water, sanitation, and hygiene at the workplace at an appropriate level of standard for all employees. The Department Corporate Health Management is responsible for the management of general and occupational health topics of our employees, and the coordination and auditing of occupational medicine in 100% of BASF production sites worldwide. Part of this responsibility is the topic of sanitation and hygiene in the workplace.*

## (9.2.4) Please explain

*'Site' refers to all worldwide production sites of BASF SE, its fully consolidated subsidiaries, proportionally consolidated joint operations, and equity accounted joint-ventures over which BASF has operational control. Sites are audited on a regular basis - 5-year intervals - if no negative findings are identified, or more frequently in case of findings. Audit results and action items are tracked in an audit database, which is audited externally.*
*[Fixed row]*

# (9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

### Total withdrawals

## (9.2.2.1) Volume (megaliters/year)

*1507000*

## (9.2.2.2) Comparison with previous reporting year

*Select from:*
☑ About the same

## (9.2.2.3) Primary reason for comparison with previous reporting year

*Select from:*
☑ Increase/decrease in business activity

## (9.2.2.4) Five-year forecast

*Select from:*
☑ About the same

## (9.2.2.5) Primary reason for forecast

*Select from:*

☑ Increase/decrease in business activity

## (9.2.2.6) Please explain

*CHANGES The total amount of water withdrawn was about the same, with a decrease of about 0.73%, compared to last year (2023: 1,518,000 megaliters). There is a decrease in the abstraction of river water at the site Ludwigshafen due to higher recirculation of cooling water. We define changes below 15% as “about the same”, changes between 15% and 30% as “higher”/”lower” and changes of more than 30% as “much higher”/”much lower”. It must be taken into account that the consolidation scope in 2025 due to ESRS requirement is different from the consolidation in previous years. FUTURE TRENDS At this time, we expect no significant changes in total water withdrawal, as core groups of procured materials will remain in place. However, further extension of our facilities or a future change in product portfolio could alter this status.*

### Total discharges

## (9.2.2.1) Volume (megaliters/year)

*1343000*

## (9.2.2.2) Comparison with previous reporting year

*Select from:*

☑ About the same

## (9.2.2.3) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in business activity

## (9.2.2.4) Five-year forecast

*Select from:*

☑ About the same

## (9.2.2.5) Primary reason for forecast

*Select from:*

☑ Increase/decrease in business activity

## (9.2.2.6) Please explain

*CHANGES The total amount of water discharged was about the same as last year (2023: 1,352,000 megaliters). A slight decrease in water discharge (0.67%) is due to a decrease in the discharge of cooling water at the site Ludwigshafen due to higher recirculation of cooling water. Decreased production and increased recycling of cooling water e.g., at our Verbund site in Antwerp. We define changes below 15% as “about the same”, changes between 15% and 30% as “higher”/”lower” and changes of more than 30% as “much higher”/”much lower”. It must be taken into account that the consolidation scope in 2025 due to ESRS requirement is different from the consolidation in previous years. FUTURE TRENDS At this time, we expect no significant changes in total water withdrawal, as core groups of procured materials will remain in place. However, further extension of our facilities or a future change in product portfolio could alter this status.*

### Total consumption

## (9.2.2.1) Volume (megaliters/year)

*76000*

## (9.2.2.2) Comparison with previous reporting year

*Select from:*

☑ About the same

## (9.2.2.3) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in business activity

## (9.2.2.4) Five-year forecast

*Select from:*

☑ About the same

## (9.2.2.5) Primary reason for forecast

*Select from:*

☑ Increase/decrease in business activity

## (9.2.2.6) Please explain

*The BASF Group’s company-wide water consumption describes the amount of water that is not discharged back into a water body, meaning that it is no longer available to other users. We calculate water consumption as the sum of evaporation in cooling processes, water content in our sales products and water consumed otherwise at our sites. Consumption is mainly attributable to the evaporation of water in recirculating cooling systems. A smaller amount is from the water contained in our products. Water consumption in 2024 amounted to around 76 million cubic meters. CHANGES Water consumption in 2024 was about the same as last year (2023: 67,000 megaliters). The slight increase was e.g., due to a higher abstraction of seawater at our site in Yallabatharra, Australia and a higher proportion of water evaporated in production processes at our site in Port Arthur. We define changes below 15% as “about the same”, changes between 15% and 30% as “higher”/”lower” and changes of more than 30% as “much higher”/”much lower”. It must be taken into account that the consolidation scope in 2024 due to ESRS requirement is different from the consolidation in previous years. EXPLANATION WHY FIGURES DO NOT BALANCE The figures do not add up using the basic calculation “Consumption = Withdrawals – Discharges” due to measurement uncertainties for discharged cooling water in open channels. Cooling water accounts for 88% of the total discharge. Even small uncertainties can therefore result in high discrepancies, which is why calculating the consumption is not very sensible. FUTURE TRENDS At this time, we expect no significant changes in total water consumption, as core groups of procured materials will remain in place. However, higher production / further extension of our facilities or a future change in product portfolio could alter this status.*

*[Fixed row]*

### (9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

## (9.2.4.1) Withdrawals are from areas with water stress

*Select from:*

☑ Yes

## (9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

*19000*

## (9.2.4.3) Comparison with previous reporting year

*Select from:*

☑ About the same

## (9.2.4.4) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in business activity

## (9.2.4.5) Five-year forecast

*Select from:*

☑ About the same

## (9.2.4.6) Primary reason for forecast

*Select from:*

☑ Increase/decrease in business activity

## (9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

*1.26*

## (9.2.4.8) Identification tool

*Select all that apply*

☑ WRI Aqueduct

## (9.2.4.9) Please explain

*ASSESSMENT In 2024, around 30% of our production sites were located in water-stressed areas. We define water stress areas as regions in which more than 40% of available water is used by industry, households and agriculture. Our definition is based on the Water Risk Atlas (Aqueduct 4.0) published by the World Resources Institute. All our sites have to report their water withdrawal or supply (see question 9.2). Based on the results, we can filter water data to show only withdrawals/supplies for the sites in water stress areas. The evaluation of sites located in water stress areas is updated at the end of each calendar year. The*

*evaluation is conducted centrally for all sites by water experts in our corporate Environmental Protection unit. Examples are, among others, Port Arthur, USA, and Shanghai, China. All sites in water stress areas accounted for 1% of BASF's total water abstraction. VOLUMES Water consumption in water stress areas accounted for around 12% of total water consumption, which corresponds to an absolute volume of 9 million cubic meters. CHANGES In 2024, water withdrawal by the sites in water stress areas was about the same as in 2023 (1% in 2023) of BASF's total withdrawal. We define changes below 15% as "about the same", changes between 15% and 30% as "higher"/"lower" and changes of more than 30% as "much higher"/"much lower". It must be taken into account that in 2024 the updated Water Risk Atlas (Aqueduct 4.0) was used to determine sites located in water stress areas. It must also be taken into account that the consolidation scope in 2024 due to ESRS requirement is different from the consolidation in previous years.*
*[Fixed row]*

## (9.2.7) Provide total water withdrawal data by source.

## Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

### (9.2.7.1) Relevance

*Select from:*
☑ Relevant

### (9.2.7.2) Volume (megaliters/year)

*1206000*

### (9.2.7.3) Comparison with previous reporting year

*Select from:*
☑ About the same

### (9.2.7.4) Primary reason for comparison with previous reporting year

*Select from:*
☑ Increase/decrease in business activity

### (9.2.7.5) Please explain

*All our sites are either measuring the abstracted volume of water or the supplied volume of water. The most important type of freshwater used is river water for once-through cooling at our site in Ludwigshafen. CHANGES The volume of abstracted fresh surface water is about the same as in 2023. A slight decrease was mainly due to decreased abstraction of cooling river water for cooling processes at our Verbund site in Ludwigshafen (last year: 1,249,000 megaliters). We define changes below 15% as "about the same", changes between 15% and 30% as "higher"/"lower" and changes of more than 30% as "much higher"/" much lower". Of note: consolidation scope changed in 2024 due to ESRS requirement. Comparison to previous years is therefore only possible to a limited extent. FUTURE TRENDS Since the proportion of once-through cooling and recirculating cooling flow is dependent on the weather situations and influenced by the water-energy nexus, volumes of abstracted surface water may vary yearly.*

### Brackish surface water/Seawater

## (9.2.7.1) Relevance

*Select from:*

☑ Relevant

## (9.2.7.2) Volume (megaliters/year)

*176000*

## (9.2.7.3) Comparison with previous reporting year

*Select from:*

☑ About the same

## (9.2.7.4) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in business activity

## (9.2.7.5) Please explain

*Abstracted brackish water is measured, and brackish water has a relevant share within BASF's overall water withdrawals. Most of the brackish water is withdrawn and discharged at our site in Antwerp, located near the sea. The brackish water is taken from the harbor and discharged back after use in a recirculating cooling system. CHANGES The increase of about 4.8% in brackish water withdrawal was mainly caused by increased cooling water abstraction at our Antwerpen site due to higher production (last year: 168,000 megaliters). We define changes below 15% as "about the same", changes between 15% and 30% as "higher"/"lower" and changes of more than 30% as "much higher"/" much lower". Of note: consolidation scope changed in 2024 due to ESRS requirement. Comparison to previous years* *is therefore only possible to a limited extent. FUTURE TRENDS Since water withdrawal in our operations is affected by production output due to cooling water use, it may increase with growing production.*

### Groundwater – renewable

## (9.2.7.1) Relevance

*Select from:*

☑ Relevant

## (9.2.7.2) Volume (megaliters/year)

*100000*

## (9.2.7.3) Comparison with previous reporting year

*Select from:*

☑ Much higher

## (9.2.7.4) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in business activity

## (9.2.7.5) Please explain

*Abstracted groundwater is measured. The groundwater has a rather small, but relevant share within BASF's overall water withdrawals, especially for higher-quality water requirements. CHANGES With 100,000 megaliters, the amount is much higher than last year, when it amounted to 74,000 megaliters. Higher production resulted in a higher volume of abstracted groundwater. We define changes below 15% as "about the same", changes between 15% and 30% as "higher"/" lower" and changes of more than 30% as "much higher"/"much lower". Of note: consolidation scope changed in 2024 due to ESRS requirement. Comparison to previous years is therefore only possible to a limited extent. FUTURE TRENDS At this time, we expect no significant changes in groundwater withdrawal in our operations, as core groups of procured materials will remain in place. However, future shifts in the product portfolio could alter this status.*

### Groundwater – non-renewable

## (9.2.7.1) Relevance

*Select from:*

☑ Not relevant

## (9.2.7.5) Please explain

*Non-renewable groundwater occurs in arid regions. According to Aqueduct 4.0, arid regions are e.g., Northern Africa, Arabian Peninsula, Australia, etc. BASF does not abstract non-renewable groundwater. E.g., BASF site Whyalla, which is located in an arid region in Australia, uses mainly seawater for production.*

### Produced/Entrained water

## (9.2.7.1) Relevance

*Select from:*

☑ Relevant

## (9.2.7.2) Volume (megaliters/year)

*4000*

## (9.2.7.3) Comparison with previous reporting year

*Select from:*

☑ Lower

## (9.2.7.4) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in business activity

## (9.2.7.5) Please explain

*On the group level, we calculated the volume of produced/entrained water (4,000 megaliters) from the water content of our raw materials and imported steam in 2024. CHANGES The amount is lower compared to the 2023 figure (5,000 megaliters). We define changes below 15% as "about the same", changes between 15% and 30% as "higher"/" lower" and changes of more than 30% as "much higher"/" much lower". Of note: consolidation scope changed in 2024 due to ESRS requirement. Comparison to previous years is therefore only possible to a limited extent. FUTURE TRENDS Currently, we expect no significant changes in withdrawal from*

*Produced/Entrained water. Since water withdrawal in our operations is affected by production output due to cooling water use, it may increase to a certain extent with growing production.*

### Third party sources

## (9.2.7.1) Relevance

*Select from:*

☑ Relevant

## (9.2.7.2) Volume (megaliters/year)

*23000*

## (9.2.7.3) Comparison with previous reporting year

*Select from:*

☑ About the same

## (9.2.7.4) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in business activity

## (9.2.7.5) Please explain

*A relevant third-party source is drinking water from municipal suppliers (20,000 megaliters). Wastewater from other organizations accounts for about 3,000 megaliters. Supplied volumes are measured. CHANGES The amount is constant compared to the 2023 figure (23,000 megaliters). We define changes below 15% as "about the same", changes between 15% and 30% as "higher"/ "lower" and changes of more than 30% as "much higher"/ "much lower". Of note: consolidation scope changed in 2024 due to ESRS requirement. Comparison to previous years is therefore only possible to a limited extent. FUTURE TRENDS Currently, we expect no significant changes in withdrawal from third-party sources regarding drinking water. The amount of wastewater from other organizations is expected to increase.*
*[Fixed row]*

### (9.2.8) Provide total water discharge data by destination.

## Fresh surface water

### (9.2.8.1) Relevance

*Select from:*

☑ Relevant

### (9.2.8.2) Volume (megaliters/year)

*1162000*

### (9.2.8.3) Comparison with previous reporting year

*Select from:*

☑ About the same

### (9.2.8.4) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in business activity

### (9.2.8.5) Please explain

*RATIONALE FOR RELEVANCE Fresh surface water is the most important source of water supply. Most of the water is used for once-through cooling at our site in Ludwigshafen. The water is taken from the river and is given back to it after use without having contact with chemicals. The volume of discharged water is measured. By volume, fresh surface water is the most important destination of discharge. CHANGES The discharge is virtually the same as in the previous year (2023: 1,179,000 megaliters). We define changes below 15% as "about the same", changes between 15% and 30% as "higher/lower" and changes of more than 30% as "much higher/much lower". Of note: consolidation scope changed in 2024 due to ESRS requirement. Comparison to previous years is therefore only possible to a limited extent. FUTURE TRENDS Since water discharge in our operations is affected by production output due to cooling water use, it may increase to a certain extent with growing production.*

## Brackish surface water/seawater

### (9.2.8.1) Relevance

*Select from:*

☑ Relevant

## (9.2.8.2) Volume (megaliters/year)

*164000*

## (9.2.8.3) Comparison with previous reporting year

*Select from:*

☑ About the same

## (9.2.8.4) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in business activity

## (9.2.8.5) Please explain

*RATIONALE FOR RELEVANCE Some sites are located near the coast and brackish water or the sea is the destination for discharge. The volume of discharged water is measured. By volume, brackish water and seawater are the second most important destinations of discharge. CHANGES The discharge is approximately the same as in the previous year (2024: 156,000 megaliters). The slight increase is due to higher cooling water discharge at the site Antwerp due to increased production. We define changes below 15% as "about the same", changes between 15% and 30% as "higher/lower" and changes of more than 30% as "much higher/much lower". Of note: consolidation scope changed in 2024 due to ESRS requirement. Comparison to previous years is therefore only possible to a limited extent. FUTURE TRENDS Since water discharge in our operations is affected by production output due to cooling water use, it may increase to a certain extent with growing production.*

### Groundwater

## (9.2.8.1) Relevance

*Select from:*

☑ Relevant

## (9.2.8.2) Volume (megaliters/year)

*300*

## (9.2.8.3) Comparison with previous reporting year

*Select from:*

☑ Much lower

## (9.2.8.4) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in business activity

## (9.2.8.5) Please explain

*RATIONALE FOR RELEVANCE Water discharge via soil to water beneath the soil surface This represents a rather small share of our overall discharges, but the relevance is constituted by the potential ecological implications. The volume of discharged water is measured. CHANGES The level is much lower as the previous year (2023: 1,000 megaliters). We define changes below 15% as “about the same", changes between 15% and 30% as “higher/lower" and changes of more than 30% as "much higher/much lower". Of note: consolidation scope changed in 2024 due to ESRS requirement. Comparison to previous years is therefore only possible to a limited extent. FUTURE TRENDS At this time, we expect no significant changes in discharges to groundwater.*

### Third-party destinations

## (9.2.8.1) Relevance

*Select from:*

☑ Relevant

## (9.2.8.2) Volume (megaliters/year)

*18000*

## (9.2.8.3) Comparison with previous reporting year

*Select from:*

☑ About the same

## (9.2.8.4) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in business activity

## (9.2.8.5) Please explain

*RATIONALE FOR RELEVANCE This includes mainly water treated in wastewater treatment plants (WWTP) that are not operated by BASF - municipal and privately owned WWTP and a small fraction (<1%) of water sent to others for further use. Third-party destinations represent a rather small share of our overall discharges, but the relevance is constituted by the dependence on and interrelations with external stakeholders. The volume of water discharged to third parties is measured. CHANGES The amount is about the same as the 2023 figures (16,000 megaliters). A slight increase is due to increased production. We define changes below 15% as "about the same", changes between 15% and 30% as "higher/lower" and changes of more than 30% as "much higher/much lower". Of note: consolidation scope changed in 2024 due to ESRS requirement. Comparison to previous years is therefore only possible to a limited extent. FUTURE TRENDS At this time, we expect no significant changes in discharges to third-party de*

*[Fixed row]*

# (9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

### Tertiary treatment

## (9.2.9.1) Relevance of treatment level to discharge

*Select from:*

☑ Relevant

## (9.2.9.2) Volume (megaliters/year)

*97000*

## (9.2.9.3) Comparison of treated volume with previous reporting year

*Select from:*

☑ About the same

## (9.2.9.4) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in business activity

## (9.2.9.5) % of your sites/facilities/operations this volume applies to

*Select from:*

☑ 1-10

## (9.2.9.6) Please explain

*The majority (60%) of production wastewater of BASF sites (162,000 megalitres) has been treated at the tertiary level in our own wastewater treatment plants. RATIONALE FOR LEVEL OF TREATMENT The sites have established a biological wastewater treatment with additional steps for the removal of nutrients (nitrification and denitrification and P-elimination). For our company, "site" refers to all worldwide production sites of BASF SE, its fully consolidated subsidiaries, proportionally consolidated joint operations and equity accounted joint-ventures over which BASF has operational control. BASF complies with all relevant regulatory standards and imposes minimum limit values set by the competent authorities based on local law (e.g., Industrial Emission Directive in the EU). CHANGES Compared to 2023, the volume in 2024 is about the same (2023: 98,000). A slight increase is due to increased production, e.g. at the sites in Ludwigshafen and in Antwerp. We define changes below 15% as "about the same", changes between 15% and 30% as "higher/lower" and changes of more than 30% as "much higher/much lower". It must be taken into account that the consolidation scope in 2024 due to ESRS requirement is different from the consolidation in previous years. Of note: consolidation scope changed in 2024 due to ESRS requirement. Comparison to previous years is therefore only possible to a limited extent. FUTURE TRENDS Currently, we expect no significant changes in the volumes of tertiary treated wastewater. The volumes and the percentage of facilities vary with production or due to acquisitions or divestitures.*

### Secondary treatment

## (9.2.9.1) Relevance of treatment level to discharge

*Select from:*

☑ Relevant

## (9.2.9.2) Volume (megaliters/year)

*14000*

## (9.2.9.3) Comparison of treated volume with previous reporting year

*Select from:*

☑ About the same

## (9.2.9.4) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in business activity

## (9.2.9.5) % of your sites/facilities/operations this volume applies to

*Select from:*

☑ 11-20

## (9.2.9.6) Please explain

*RATIONALE FOR LEVEL OF TREATMENT Most BASF-operated wastewater treatment plants (WWTPs) treat wastewater biologically to remove nutrients. After biological treatment, some of the wastewater undergoes additional steps for the removal of chemical oxygen demand (COD) / total organic carbon (TOC), nutrients, heavy metals, and harmful substances. BASF complies with all relevant regulatory standards and imposes minimum limit values set by the competent authorities based on local law (e.g., Industrial Emission Directive in the EU). CHANGES Compared to 2023, the volume of secondary treated wastewater is virtually the same (2023: 15,000). Again, we define changes below 15% as "about the same", changes between 15% and 30% as "higher/lower" and changes of more than 30% as "much higher/much lower". It must be taken into account that the consolidation scope in 2024 due to ESRS requirement is different from the consolidation in previous years. Of note: consolidation scope changed in 2024 due to ESRS requirement. Comparison to previous years is therefore only possible to a limited extent. FUTURE TRENDS Currently, we expect no significant changes in the volumes of secondary treated wastewater. The volumes and the percentage of facilities vary with production or due to acquisitions or divestitures.*

### Primary treatment only

## (9.2.9.1) Relevance of treatment level to discharge

*Select from:*

☑ Relevant

## (9.2.9.2) Volume (megaliters/year)

*27000*

## (9.2.9.3) Comparison of treated volume with previous reporting year

*Select from:*

☑ Much higher

## (9.2.9.4) Primary reason for comparison with previous reporting year

*Select from:*

☑ Other, please specify :Inclusion of sites with primary treatment due to changed consolidation rules(9

## (9.2.9.5) % of your sites/facilities/operations this volume applies to

*Select from:*

☑ 1-10

## (9.2.9.6) Please explain

*RATIONALE FOR LEVEL OF TREATMENT Primary wastewater treatment is physical/chemical treatment and typically involves sedimentation or filtration to remove solids from wastewater. Primary treatment is done e.g., at our kaolin mining and processing site in Georgia, US. Kaolin is a naturally occurring mineral. There are also sites that incinerate or pretreat highly polluted wastewater streams and finally discharge these streams with together with other wastewater after primary treatment. BASF complies with all relevant regulatory standards and imposes minimum limit values set by the competent authorities based on local law (e.g., Industrial Emission Directive in the EU). CHANGES Compared to 2023 (19,000 megaliters) the volume of primary treated wastewater is much higher. The increase is due to the full inclusion of specific sites in France due to a change in consolidation. We define changes below 15% as "about the same", changes between 15% and 30% as "higher/lower", and changes of more than 30% as "much higher/much lower". It must be taken into account that the consolidation scope in 2024 due to ESRS requirement is different from the consolidation in previous years. Of note: consolidation scope changed in 2024 due to ESRS requirement. Comparison to previous years is therefore only possible to a limited extent. FUTURE TRENDS Currently, we expect no significant changes in the volumes of primary treated wastewater. The volumes and the percentage of facilities vary with production, or due to acquisitions or divestitures.*

### Discharge to the natural environment without treatment

## (9.2.9.1) Relevance of treatment level to discharge

*Select from:*

☑ Relevant

## (9.2.9.2) Volume (megaliters/year)

*1187000*

## (9.2.9.3) Comparison of treated volume with previous reporting year

*Select from:*

☑ About the same

## (9.2.9.4) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in business activity

## (9.2.9.5) % of your sites/facilities/operations this volume applies to

*Select from:*

☑ 31-40

## (9.2.9.6) Please explain

*RATIONALE FOR LEVEL OF TREATMENT Most of BASF's water supply is used for cooling purposes. In once-through cooling systems, the water is withdrawn from the surface water and returned to the source at a slightly increased temperature. About one-third of BASF's production sites are operating once-through cooling systems. The highest volumes are discharged at our sites in Ludwigshafen and Antwerp. BASF complies with all relevant regulatory standards and imposes minimum limit values set by the competent authorities based on local law. CHANGES The amount is in the same range as in 2023. A slight decrease in discharge compared to last year is due to decreased cooling water discharge at our Verbund site in Ludwigshafen from once-through cooling systems. Again, we define changes below 15% as "about the same", changes between 15% and 30% as "higher/lower", and changes of more than 30% as "much higher/much lower". It must be taken into account that the consolidation scope in 2024 due to ESRS requirement is different from the consolidation in previous years. Of note: consolidation scope changed in 2024 due to ESRS requirement. Comparison to previous years is therefore only possible to a limited extent. FUTURE TRENDS Since water discharge in our operations is affected by production output, it may increase to a certain extent with growing production.*

### Discharge to a third party without treatment

## (9.2.9.1) Relevance of treatment level to discharge

*Select from:*

☑ Relevant

## (9.2.9.2) Volume (megaliters/year)

*18000*

## (9.2.9.3) Comparison of treated volume with previous reporting year

*Select from:*

☑ About the same

## (9.2.9.4) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in business activity

## (9.2.9.5) % of your sites/facilities/operations this volume applies to

*Select from:*

☑ 71-80

## (9.2.9.6) Please explain

*RATIONALE FOR LEVEL OF TREATMENT About 3/4 of BASF sites discharge wastewater to a third-party treatment plant. Before discharging, this wastewater is pre-treated at the production sites depending on local regulations. CHANGES The slightly higher volume compared to the 2023 figures (16,000 megaliters), is due to increased production. We define changes below 15% as "about the same", changes between 15% and 30% as "higher/lower" and changes of more than 30% as "much higher/much lower". It must be taken into account that the consolidation scope in 2024 due to ESRS requirement is different from the consolidation in previous years. Of note: consolidation scope changed in 2024 due to ESRS requirement. Comparison to previous years is therefore only possible to a limited extent. FUTURE TRENDS At this time, we expect no significant changes in discharges to third-party sources.*

### Other

## (9.2.9.1) Relevance of treatment level to discharge

*Select from:*

☑ Not relevant

## (9.2.9.6) Please explain

*There are no further treatment levels.*

*[Fixed row]*

## (9.2.10) Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

### (9.2.10.1) Emissions to water in the reporting year (metric tons)

*2050*

### (9.2.10.2) Categories of substances included

*Select all that apply*

☑ Nitrates

☑ Phosphates

☑ Priority substances listed under the EU Water Framework Directive

### (9.2.10.3) List the specific substances included

*We monitor and report the emissions of pollutants listed in the EU-PRTR by our sites according to ESRS requirements. These include nitrogen and phosphorus compounds, including nitrate and phosphate. Several pollutants listed in the EU-PRTR are also listed as priority substances under the EU-WFD, including heavy metals (Cd, Pb, Hg, Ni) and organic pollutants like nonylphenol and octylphenol. Depending on the type of production, further measurements of substances are carried out according to site-specific processes. These substances, however, are not included in the reported emissions in row 1.*

### (9.2.10.4) Please explain

*Depending on the type of production, our production sites have emissions to water. Limits for emissions are set by the authorities to avoid a negative impact on people and the environment. Limits take into account the vulnerability of the receiving water body. Our production sites are monitoring the emissions into the water. The emissions of pollutants, according to ESRS are collected in our global database for environmental data REHSA. Threshold values are taken into account. Depending on the type of production, further measurements of substances are carried out according to site-specific processes. E.g., sites producing pesticides will have to monitor and report emissions of substances they produce to their competent authority. Wastewater from production is treated in own or third-party treatment plants before it is discharged. We use different methods depending on the type and degree of contamination. In order to avoid unanticipated emissions and the pollution of surface water or groundwater, we have water protection concepts in place.*
*[Fixed row]*

## (9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

### Direct operations

### (9.3.1) Identification of facilities in the value chain stage

*Select from:*

☑ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

### (9.3.2) Total number of facilities identified

*1*

### (9.3.3) % of facilities in direct operations that this represents

*Select from:*

☑ 1-25

### (9.3.4) Please explain

*'Site' refers to all worldwide production sites of BASF SE, its fully consolidated subsidiaries, proportionally consolidated joint operations, and equity accounted joint-ventures over which BASF has operational control. In total, around 30% of our production sites are located in water stress areas according to Aqueduct 4.0. The site in Ludwigshafen is exposed to supply chain-related risks that have a potentially substantive financial impact.*

### Upstream value chain

### (9.3.1) Identification of facilities in the value chain stage

*Select from:*

☑ No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, but we are planning to do so in the next 2 years

### (9.3.4) Please explain

*For the time being, BASF's focus lies on its own facilities. However, suppliers can be subject to assessments due to our risk analysis procedure. Observations from our employees in procurement, concerns reported through the compliance hotline and information from internal and external databases, such as Together for Sustainability (TfS) assessments, are also taken into account.*
*[Fixed row]*

## (9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

### Row 1

### (9.3.1.1) Facility reference number

*Select from:*
☑ Facility 1

### (9.3.1.2) Facility name (optional)

*Ludwigshafen SE*

### (9.3.1.3) Value chain stage

*Select from:*
☑ Direct operations

### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

*Select all that apply*
☑ Dependencies

### (9.3.1.5) Withdrawals or discharges in the reporting year

*Select from:*

☑ Yes, withdrawals and discharges

## (9.3.1.7) Country/Area & River basin

Germany

☑ Rhine

## (9.3.1.8) Latitude

*49.494739*

## (9.3.1.9) Longitude

*8.433164*

## (9.3.1.10) Located in area with water stress

*Select from:*

☑ No

## (9.3.1.13) Total water withdrawals at this facility (megaliters)

*1063442*

## (9.3.1.14) Comparison of total withdrawals with previous reporting year

*Select from:*

☑ About the same

## (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

*1044726*

## (9.3.1.16) Withdrawals from brackish surface water/seawater

*0*

### (9.3.1.17) Withdrawals from groundwater - renewable

*17626*

### (9.3.1.18) Withdrawals from groundwater - non-renewable

*0*

### (9.3.1.19) Withdrawals from produced/entrained water

*0*

### (9.3.1.20) Withdrawals from third party sources

*1090*

### (9.3.1.21) Total water discharges at this facility (megaliters)

*961567*

### (9.3.1.22) Comparison of total discharges with previous reporting year

*Select from:*
☑ About the same

### (9.3.1.23) Discharges to fresh surface water

*961567*

### (9.3.1.24) Discharges to brackish surface water/seawater

*0*

### (9.3.1.25) Discharges to groundwater

*0*

## (9.3.1.26) Discharges to third party destinations

*0*

## (9.3.1.27) Total water consumption at this facility (megaliters)

*8039*

## (9.3.1.28) Comparison of total consumption with previous reporting year

*Select from:*

☑ About the same

## (9.3.1.29) Please explain

*METHODS BASF collects water data at the site level in a global database, called REHSA. Withdrawn water volumes are either determined continuously or updated on a regular basis with various methods depending on the withdrawal method and specific applicability, e.g., pump characteristics, dynamic pressure measurements, ultrasound or magneto-inductive measurements and transferred to REHSA. EXPLANATION WHY FIGURES DO NOT BALANCE Water consumption is determined by the sum of water evaporated in cooling processes, water in sold products, and water consumed otherwise at the production site (e.g. incinerated water). This measured consumption does not match the difference between total water supply and total water discharge due to measurement uncertainties. At the site Ludwigshafen, the discharge of high volumes of cooling water from once-through cooling in open channels is affected by measurement uncertainties. THRESHOLDS We define changes below 15% as "about the same", changes between 15% and 30% as "higher/lower" and changes of more than 30% as "much higher/much lower". It must be taken into account that the consolidation scope in 2024 due to ESRS requirement is different from the consolidation in previous years.*

*[Add row]*

### (9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

### Water withdrawals – total volumes

## (9.3.2.1) % verified

*Select from:*

☑ 76-100

## (9.3.2.2) Verification standard used

*Our reporting is independently audited by third parties. With regard to the Combined Sustainability Statement prepared by BASF SE in accordance with the ESRS adopted by way of Commission Delegated Regulation (EU) 2023/2772, which also includes the disclosures required under Article 8 of Regulation (EU) 2020/852 (EU taxonomy), an external auditor has performed a limited assurance engagement in accordance with ISAE 3000 (revised).*

### Water withdrawals – volume by source

## (9.3.2.1) % verified

*Select from:*

☑ 76-100

## (9.3.2.2) Verification standard used

*Our reporting is independently audited by third parties. With regard to the Combined Sustainability Statement prepared by BASF SE in accordance with the ESRS adopted by way of Commission Delegated Regulation (EU) 2023/2772, which also includes the disclosures required under Article 8 of Regulation (EU) 2020/852 (EU taxonomy), an external auditor has performed a limited assurance engagement in accordance with ISAE 3000 (revised).*

### Water withdrawals – quality by standard water quality parameters

## (9.3.2.1) % verified

*Select from:*

☑ 76-100

## (9.3.2.2) Verification standard used

*Our reporting is independently audited by third parties. With regard to the Combined Sustainability Statement prepared by BASF SE in accordance with the ESRS adopted by way of Commission Delegated Regulation (EU) 2023/2772, which also includes the disclosures required under Article 8 of Regulation (EU) 2020/852 (EU taxonomy), an external auditor has performed a limited assurance engagement in accordance with ISAE 3000 (revised).*

### Water discharges – total volumes

## (9.3.2.1) % verified

*Select from:*

☑ 76-100

## (9.3.2.2) Verification standard used

*Our reporting is independently audited by third parties. With regard to the Combined Sustainability Statement prepared by BASF SE in accordance with the ESRS adopted by way of Commission Delegated Regulation (EU) 2023/2772, which also includes the disclosures required under Article 8 of Regulation (EU) 2020/852 (EU taxonomy), an external auditor has performed a limited assurance engagement in accordance with ISAE 3000 (revised).*

### Water discharges – volume by destination

## (9.3.2.1) % verified

*Select from:*

☑ 76-100

## (9.3.2.2) Verification standard used

*Our reporting is independently audited by third parties. With regard to the Combined Sustainability Statement prepared by BASF SE in accordance with the ESRS adopted by way of Commission Delegated Regulation (EU) 2023/2772, which also includes the disclosures required under Article 8 of Regulation (EU) 2020/852 (EU taxonomy), an external auditor has performed a limited assurance engagement in accordance with ISAE 3000 (revised).*

### Water discharges – volume by final treatment level

## (9.3.2.1) % verified

*Select from:*

☑ Not verified

## (9.3.2.3) Please explain

*Our reporting is independently audited by third parties. The water discharge volumes by treatment level are not part of BASF's Annual Report. Currently, it is not planned to include the volumes in the future.*

### Water discharges – quality by standard water quality parameters

## (9.3.2.1) % verified

*Select from:*

☑ 76-100

## (9.3.2.2) Verification standard used

*Our reporting is independently audited by third parties. With regard to the Combined Sustainability Statement prepared by BASF SE in accordance with the ESRS adopted by way of Commission Delegated Regulation (EU) 2023/2772, which also includes the disclosures required under Article 8 of Regulation (EU) 2020/852 (EU taxonomy), an external auditor has performed a limited assurance engagement in accordance with ISAE 3000 (revised).*

### Water consumption – total volume

## (9.3.2.1) % verified

*Select from:*

☑ 76-100

## (9.3.2.2) Verification standard used

*Our reporting is independently audited by third parties. With regard to the Combined Sustainability Statement prepared by BASF SE in accordance with the ESRS adopted by way of Commission Delegated Regulation (EU) 2023/2772, which also includes the disclosures required under Article 8 of Regulation (EU) 2020/852 (EU taxonomy), an external auditor has performed a limited assurance engagement in accordance with ISAE 3000 (revised).*
*[Fixed row]*

### (9.5) Provide a figure for your organization’s total water withdrawal efficiency.

## (9.5.1) Revenue (currency)

*65260000000*

## (9.5.2) Total water withdrawal efficiency

*43304.58*

## (9.5.3) Anticipated forward trend

*Most of the water withdrawn is used for cooling purposes (88%) and returned (i.e. not consumed). Water withdrawal efficiency implies that higher efficiency is better, although the cooling would have to be replaced by alternative methods. These are, e.g. higher recirculation rates in closed loop systems, which require more energy for pumps and hence increase the carbon footprint of production facilities. BASF balances cooling water withdrawals, also considering energy consumption & other factors.*
*[Fixed row]*

### (9.6) Do you calculate water intensity for your activities in the chemical sector?

*Select from:*
☑ Yes

### (9.6.1) For your top five products by production weight/volume, provide the following water intensity information associated with your activities in the chemical sector.

### Row 1

## (9.6.1.1) Product type

Bulk organic chemicals
☑ Lower olefins (cracking)

## (9.6.1.2) Product name

*Ethylene*

## (9.6.1.3) Water intensity value (m3/denominator)

*0.32*

## (9.6.1.4) Numerator: water aspect

*Select from:*

☑ Total water withdrawals

## (9.6.1.5) Denominator

*Select from:*

☑ Ton

## (9.6.1.6) Comparison with previous reporting year

*Select from:*

☑ About the same

## (9.6.1.7) Please explain

*WHY VOLUMES CHANGE/ANTICIPATED FUTURE TRENDS Compared to the previous year the intensity is about the same (2024: 0.37). We define changes below 15% as “about the same”, changes between 15 % and 30% as “higher”/”lower” and changes of more than 30% as “much higher”/”much lower”. We define water consumption as water not returned to its original environment (including evaporated water, water contained in products, and consumed as part of chemical reactions). Water intensities at BASF plants are vastly different depending on location (even for the same product). Our largest sites in Ludwigshafen and Antwerp were chosen as examples for 5 major products. Hot summers can lead to less fresh water available and higher river water temperatures. In such periods, recirculated water volume is increased, which results in higher water consumption intensities. Shutdowns and testing of equipment can also lead to higher water consumption. Hence, volumes change continuously and cannot be anticipated. USE OF METRICS /STRATEGY TO REDUCE INTENSITIES The more water is recirculated (and partially evaporated/consumed), the more electricity for pumping is needed, representing a cost factor, and causing GHG emissions. The recirculated water portion of the cooling water cycle is continuously monitored to maintain an optimum of emissions, water consumption, and once-through cooling mode. The main parameters determining the optimum are regulatory constraints (max. effluent temp., receiving water body temp., max. freshwater intake), electricity prices, and pumping capacity. We seek to limit re-cooling save energy, thus also reducing calculated water intensities. At the site level, the recirculation rate/water intensity is a central parameter to planning future demand for cooling capacities and is part of the long-term development strategy of the sites. Our central environmental goal is to reduce CO2 emissions (BASF GHG target). Since 88% of the water withdrawn is used for cooling purposes, a reduction of re-cooling with reduced power demand for pumps reduces water intensities (lower evaporation from cooling towers) and CO2 emissions. These optimization criteria are integrated into daily operations and are part of the strategy for reaching BASF’s global climate target.*

### Row 2

## (9.6.1.1) Product type

Bulk organic chemicals

☑ Lower olefins (cracking)

## (9.6.1.2) Product name

*Propylene*

## (9.6.1.3) Water intensity value  (m3/denominator)

*0.32*

## (9.6.1.4) Numerator: water aspect

*Select from:*

☑ Total water withdrawals

## (9.6.1.5) Denominator

*Select from:*

☑ Ton

## (9.6.1.6) Comparison with previous reporting year

*Select from:*

☑ About the same

## (9.6.1.7) Please explain

*WHY VOLUMES CHANGE/ANTICIPATED FUTURE TRENDS Compared to the previous year the intensity is about the same (2024: 0.37). We define changes below 15% as "about the same", changes between 15 % and 30% as "higher"/"lower" and changes of more than 30% as "much higher"/"much lower". We define water consumption as water not returned to its original environment (including evaporated water, water contained in products, and consumed as part of chemical reactions). Water intensities at BASF plants are vastly different depending on location (even for the same product). Our largest sites in Ludwigshafen and Antwerp were chosen as examples for 5 major products. Hot summers can lead to less fresh water available and higher river water temperatures. In such periods, recirculated water* *volume is increased, which results in higher water consumption intensities. Shutdowns and testing of equipment can also lead to higher water consumption. Hence, volumes change continuously and cannot be anticipated. USE OF METRICS /STRATEGY TO REDUCE INTENSITIES The more water is recirculated (and partially evaporated/consumed), the more electricity for pumping is needed, representing a cost factor, and causing GHG emissions. The recirculated water portion of the cooling water cycle is continuously monitored to maintain an optimum of emissions, water consumption, and the once-through cooling mode. The main parameters determining the optimum are regulatory constraints (max. effluent temp., receiving water body temp., max. freshwater intake), electricity prices, and pumping capacity. We seek to limit re-cooling to save energy, thus also reducing calculated water intensities. At the site level, the recirculation rate/water intensity is a central parameter to planning future demand for cooling capacities and is part of the long-term development strategy of the sites. Our central environmental goal is to reduce CO2 emissions (BASF GHG target). Since 88% of the water withdrawn is used for cooling purposes, a reduction of re-cooling with reduced power demand for pumps reduces water intensities (lower evaporation from cooling towers) and CO2 emissions. These optimization criteria are integrated into daily operations and are part of the strategy for reaching BASF's global climate target.*

### Row 3

## (9.6.1.1) Product type

Bulk organic chemicals

☑ Aromatics

## (9.6.1.2) Product name

*Benzene*

## (9.6.1.3) Water intensity value  (m3/denominator)

*0.09*

## (9.6.1.4) Numerator: water aspect

*Select from:*

☑ Total water withdrawals

## (9.6.1.5) Denominator

*Select from:*

☑ Ton

## (9.6.1.6) Comparison with previous reporting year

*Select from:*

☑ Lower

## (9.6.1.7) Please explain

*WHY VOLUMES CHANGE/ANTICIPATED FUTURE TRENDS Compared to the previous year the intensity is lower (2024: 0.119). We define changes below 15% as “about the same”, changes between 15 % and 30% as “higher”/”lower” and changes of more than 30% as “much higher”/”much lower”. We define water consumption as water not returned to its original environment (includes evaporated water, water contained in products, and consumed as part of chemical reactions). Water intensities at BASF plants are vastly different depending on location (even for the same product). Our largest sites in Ludwigshafen and Antwerp were chosen as examples for 5 major products. Hot summers can lead to less fresh water available and higher river water temperatures. In such periods, recirculated water volume is increased, which results in higher water consumption intensities. Shutdowns and testing of equipment can also lead to higher water consumption. Hence, volumes change continuously and cannot be anticipated. USE OF METRICS /STRATEGY TO REDUCE INTENSITIES The more water is recirculated (and partially evaporated/consumed), the more electricity for pumping is needed, representing a cost factor, and causing GHG emissions. The recirculated water portion of the cooling water cycle is continuously monitored to maintain an optimum of emissions, water consumption, and once-through cooling mode. The main parameters determining the optimum are regulatory constraints (max. effluent temp., receiving water body temp., max. freshwater intake), electricity prices, and pumping capacity. We seek to limit re-cooling to save energy, thus also reducing calculated water intensities. At the site level, the recirculation rate/water intensity is a central parameter to planning future demand for cooling capacities and is part of the long-term development strategy of the sites. Our central environmental goal is to reduce CO2 emissions (BASF GHG target). Since 88% of the water withdrawn is used for cooling purposes, a reduction of re-cooling with reduced power demand for pumps reduces water intensities (lower evaporation from cooling towers) and CO2 emissions. These optimization criteria are integrated into daily operations and are part of the strategy for reaching BASF’s global climate target.*

### Row 4

## (9.6.1.1) Product type

Bulk inorganic chemicals

☑ Ammonia

## (9.6.1.2) Product name

*Ammonia*

## (9.6.1.3) Water intensity value (m3/denominator)

*1.29*

## (9.6.1.4) Numerator: water aspect

*Select from:*

☑ Total water withdrawals

## (9.6.1.5) Denominator

*Select from:*

☑ Ton

## (9.6.1.6) Comparison with previous reporting year

*Select from:*

☑ Lower

## (9.6.1.7) Please explain

*WHY VOLUMES CHANGE/ANTICIPATED FUTURE TRENDS Compared to the previous year the intensity is lower (2024: 1.75). We define changes below 15% as “about the same”, changes between 15 % and 30% as “higher”/”lower” and changes of more than 30% as “much higher”/”much lower”. We define water consumption as water not returned to its original environment (including evaporated water, water contained in products, and consumed as part of chemical reactions). Water intensities at BASF plants are vastly different depending on location (even for the same product). Our largest sites in Ludwigshafen and Antwerp were chosen as examples for 5 major products. Hot summers can lead to less fresh water available and higher river water temperatures. In such periods, recirculated water volume is increased, which results in higher water consumption intensities. Shutdowns and testing of equipment can also lead to higher water consumption. Hence, volumes change continuously and cannot be anticipated. USE OF METRICS /STRATEGY TO REDUCE INTENSITIES The more water is recirculated (and partially evaporated/consumed), the more electricity for pumping is needed, representing a cost factor, and causing GHG emissions. The recirculated water portion of the cooling water cycle is continuously monitored to maintain an optimum of emissions, water consumption, and once-through cooling mode. The main parameters determining the optimum are regulatory constraints (max. effluent temp., receiving water body temp., max. freshwater intake), electricity prices, and pumping capacity. We seek to limit re-cooling save energy, thus also reducing calculated water intensities. At the site level, the recirculation rate/water intensity is a central parameter to planning future demand for cooling capacities and is part of the long-term development strategy of the sites. Our central environmental goal is to reduce CO2 emissions (BASF GHG target). Since 88% of the water withdrawn is used for cooling purposes, a reduction of re-cooling with reduced power demand for pumps reduces water intensities (lower evaporation from cooling towers) and CO2 emissions. These optimization criteria are integrated into daily operations and are part of the strategy for reaching BASF’s global climate target.*

### Row 5

## (9.6.1.1) Product type

Bulk organic chemicals

☑ Lower olefins (cracking)

## (9.6.1.2) Product name

*Butadiene*

## (9.6.1.3) Water intensity value (m3/denominator)

*3.32*

## (9.6.1.4) Numerator: water aspect

*Select from:*

☑ Total water withdrawals

## (9.6.1.5) Denominator

*Select from:*

☑ Ton

## (9.6.1.6) Comparison with previous reporting year

*Select from:*

☑ Lower

## (9.6.1.7) Please explain

*WHY VOLUMES CHANGE/ANTICIPATED FUTURE TRENDS Compared to the previous year the intensity is much higher (2024: 3.61). We define changes below 15% as "about the same", changes between 15 % and 30% as "higher"/"lower" and changes of more than 30% as "much higher"/"much lower". We define water consumption as water not returned to its original environment (including CDP Page 12 of 52 evaporated water, water contained in products, and consumed as part of chemical reactions). Water intensities at BASF plants are vastly different depending on location (even for the same product). Our largest sites in Ludwigshafen and Antwerp were chosen as examples for 5 major products. Hot summers can lead to less fresh water available and higher river water temperatures. In such periods,*

*recirculated water volume is increased, which results in higher water consumption intensities. Shutdowns and testing of equipment can also lead to higher water consumption. Hence, volumes change continuously and cannot be anticipated. USE OF METRICS /STRATEGY TO REDUCE INTENSITIES The more water is recirculated (and partially evaporated/consumed), the more electricity for pumping is needed, representing a cost factor, and causing GHG emissions. The recirculated water portion of the cooling water cycle is continuously monitored to maintain an optimum of emissions, water consumption, and the once-through cooling mode. The main parameters determining the optimum are regulatory constraints (max. effluent temp., receiving water body temp., max. freshwater intake), electricity prices, and pumping capacity. We seek to limit re-cooling to save energy, thus also reducing calculated water intensities. At the site level, the recirculation rate/water intensity is a central parameter to planning future demand for cooling capacities and is part of the long-term development strategy of the sites. Our central environmental goal is to reduce CO2 emissions (BASF GHG target). Since 88% of the water withdrawn is used for cooling purposes, a reduction of re-cooling with reduced power demand for pumps reduces water intensities (lower evaporation from cooling towers) and CO2 emissions. These optimization criteria are integrated into daily operations and are part of the strategy for reaching BASF's global climate target.*
*[Add row]*

## (9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

| | **Products contain hazardous substances** |
|---|---|
| | *Select from:*<br>☑ Yes |

*[Fixed row]*

## (9.13.1) What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?

### Row 1

### (9.13.1.1) Regulatory classification of hazardous substances

*Select from:*
☑ Annex XVII of EU REACH Regulation

## (9.13.1.2) % of revenue associated with products containing substances in this list

*Select from:*

☑ Less than 10%

## (9.13.1.3) Please explain

*BASF's commitment to product safety is enshrined in our Responsible Care charter and the initiatives of the International Council of Chemical Associations. We use the Globally Harmonized System to classify and label our products globally and we consider any legal implementation such as EU's CLP Regulation. Most of our substances are subject to statutory chemicals regulations like REACH in the EU. OPPORTUNITIES In an analysis focusing on the indicated list, the percentage of revenue associated with products containing these substances was well below 10%. We are using the Triple S (Sustainable Solution Steering) methodology to analyze how our products contribute to sustainability. Regulatory developments such as the EU Strategy for Sustainability and the US Toxic Substances Control Act are directly integrated into the Triple S method. HAZARDOUS SUBSTANCES BASF's products fulfil specific customer needs. These can be a high reactivity to enable chemical reactions or the delivery of certain chemicals as part of a product because these substances are part of the customer's recipe in further processing steps. Hazardous chemicals are produced and handled because their properties are desired, and less hazardous alternatives are not available. Hazardous properties of chemicals are not per se bad as long as the risks are managed properly. Also, at customer level hazardous characteristics of input materials often disappear once these chemicals have been part of said chemical reactions*

*[Add row]*

### (9.14) Do you classify any of your current products and/or services as low water impact?

## (9.14.1) Products and/or services classified as low water impact

*Select from:*

☑ Yes

## (9.14.2) Definition used to classify low water impact

*A significant steering tool for the product portfolio, based on the sustainability performance of our products, is the TripleS (Sustainable Solution Steering) method. It rates our products' applications in the relevant markets and customer industries. If, during the reassessment of our portfolio, we identify products with significant sustainability concerns, we classify these as "challenged." We develop and systematically implement action plans for all products in this category. These include research projects and reformulations to optimize products or even replace the product with an alternative. To rigorously align our portfolio with contributions to sustainability, in 2018, we started phasing out all Challenged products within five years of their initial classification as "challenged" at the latest. A particular focus in the continued development of our product portfolio is products that make a substantial sustainability contribution in the value chain, such as health and safety,* *reducing emissions and circularity. CRITERIA Products are classified as having low water impact if they enable reduction of emissions into water, enable water savings downstream, improve the aqua tox profile, reduce the water footprint in production and enable water treatment and drinking water purification.*

## (9.14.4) Please explain

*BASF is aligning its product portfolio strongly with climate protection, carbon neutrality, and circularity including water-related indicators in order to meet the growing sustainability demands in our markets with innovative solutions. Due to its central role in meeting BASF's strategic sustainability objectives, the Sustainability Solution Steering methodology for steering the product portfolio based on sustainability criteria is being refined and updated and will be relaunched in 2023.*
*[Fixed row]*

## (9.15) Do you have any water-related targets?

*Select from:*
☑ Yes

## (9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

| | Target set in this category |
|---|---|
| Water pollution | *Select from:*<br>☑ Yes |
| Water withdrawals | *Select from:*<br>☑ Yes |
| Water, Sanitation, and Hygiene (WASH) services | *Select from:*<br>☑ Yes |
| Other | *Select from:*<br>☑ Yes |

*[Fixed row]*

## (9.15.2) Provide details of your water-related targets and the progress made.

### Row 1

### (9.15.2.1) Target reference number

*Select from:*

☑ Target 1

### (9.15.2.2) Target coverage

*Select from:*

☑ Organization-wide (direct operations only)

### (9.15.2.3) Category of target & Quantitative metric

Other

☑ Other, please specify :% of included sites (sites in water stress areas and Verbund sites) having implemented SWM

### (9.15.2.4) Date target was set

*02/21/2012*

### (9.15.2.5) End date of base year

*12/30/2011*

### (9.15.2.6) Base year figure

*2*

### (9.15.2.7) End date of target year

*12/30/2030*

## (9.15.2.8) Target year figure

*100*

## (9.15.2.9) Reporting year figure

*65*

## (9.15.2.10) Target status in reporting year

*Select from:*

☑ Underway

## (9.15.2.11) % of target achieved relative to base year

*64*

## (9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

*Select all that apply*

☑ Sustainable Development Goal 6

☑ Other, please specify :Alliance for Water Stewardship

## (9.15.2.13) Explain target coverage and identify any exclusions

*Our goal is to introduce sustainable water management at our Verbund sites and at all production sites in water-stress areas by 2030, covering around 90% of BASF's total water abstraction. It therefore also covers the priority location, reported under 9.3. We achieved 65% of our target in 2024 (2023: 70 %). For the definition of water-stress areas, we now use Aqueduct 4.0 (WRI, 2023). This resulted in the inclusion of additional sites in the target group and a drop in the status of achievement. Sites that had been identified as water stress areas by former tools (Aqueduct 3.0, 2019, and Pfister, 2009) remain in the focus of our target.*

## (9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

*A roll-out plan for achieving the target is made every year, indicating when sites plan to introduce sustainable water management. The plan is to have a linear increase in the number of sites. This plan is, however, influenced by acquisitions and divestitures of sites and by changes in the water stress definition.*

## (9.15.2.16) Further details of target

*Introduction of sustainable water management at 100% of our production sites in water-stress areas and Verbund sites by 2030. This covers all fully consolidated production sites in water stress areas and all fully consolidated large integrated Verbund sites company-wide. As part of sustainable water management, our sites regularly assess the water situation in the catchment area. We look at water availability, water quality, and the impact of our water abstraction on the environment and other users. We use the AWS Standard as guidance, which aims for the following outcomes: good water governance, sustainable water balance, good water quality, important conservation sites, and secure access to water and sanitation. TOOLS Our goal is to introduce sustainable water management at our Verbund sites and at all production sites in water-stressed areas by 2030. For the definition of water-stress areas, we now use Aqueduct 4.0 (WRI, 2023). This resulted in the inclusion of additional sites in the target group and a drop in the status of achievement. Sites that had been identified as water stress areas by former tools (Aqueduct 3.0, 2019, and Pfister, 2009) remain in the focus of our target.*

*[Add row]*

## C10. Environmental performance - Plastics

### (10.1) Do you have plastics-related targets, and if so what type?

### (10.1.1) Targets in place

*Select from:*

☑ Yes

### (10.1.2) Target type and metric

Other

☑ Other, please specify :Increase the non-fossil feedstock for chemicals production; Increase the sale of solutions for the circular economy

### (10.1.3) Please explain

*1. Increase the non-fossil feedstock for chemicals production; In a challenging environment with limited availability of alternative raw materials, we still aim to process 250,000 metric tons of recycled and waste-based raw materials, such as pyrolysis oil from mixed plastic waste or end-of-life tires, in our production plants annually from 2025. 2. Increase the sale of solutions for the Circular Economy: By 2030, we want to double our sales of solutions for the circular economy to €17 billion (baseline: 2020). These include products manufactured in whole or in part from renewable resources instead of fossil raw materials and products that enable and improve the recyclability of valuable resources. Examples include our certified compostable plastics ecoflex® and ecovio®, plastic additives for improved mechanical recycling, or catalysts and adsorbents for the purification and treatment of recycled raw materials. As the sustainable properties of our products have been reassessed since 2023 using the updated TripleS method, this target will be adjusted in the course of 2024.*
*[Fixed row]*

### (10.2) Indicate whether your organization engages in the following activities.

### Production/commercialization of plastic polymers (including plastic converters)

### (10.2.1) Activity applies

*Select from:*

☑ Yes

## (10.2.2) Comment

*BASF is producing a wide variety of plastic polymers for the manufacturing industry.*

### Production/commercialization of durable plastic goods and/or components (including mixed materials)

## (10.2.1) Activity applies

*Select from:*

☑ No

## (10.2.2) Comment

*No further comment*

### Usage of durable plastics goods and/or components (including mixed materials)

## (10.2.1) Activity applies

*Select from:*

☑ No

## (10.2.2) Comment

*No further comment*

### Production/commercialization of plastic packaging

## (10.2.1) Activity applies

*Select from:*

☑ No

## (10.2.2) Comment

*No further comment*

### Production/commercialization of goods/products packaged in plastics

## (10.2.1) Activity applies

*Select from:*

☑ Yes

## (10.2.2) Comment

*Plastics products may be packaged and shipped in plastic packaging/containers.*

### Provision/commercialization of services that use plastic packaging (e.g., food services)

## (10.2.1) Activity applies

*Select from:*

☑ No

## (10.2.2) Comment

*No further comment*

### Provision of waste management and/or water management services

## (10.2.1) Activity applies

*Select from:*

☑ No

## (10.2.2) Comment

*No further comment*

### Provision of financial products and/or services for plastics-related activities

## (10.2.1) Activity applies

*Select from:*

☑ No

## (10.2.2) Comment

*No further comment*

### Other activities not specified

## (10.2.1) Activity applies

*Select from:*

☑ No

## (10.2.2) Comment

*No further comment*
*[Fixed row]*

## C11. Environmental performance - Biodiversity

### (11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

#### (11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

*Select from:*

☑ Yes, we are taking actions to progress our biodiversity-related commitments

#### (11.2.2) Type of action taken to progress biodiversity- related commitments

*Select all that apply*

☑ Land/water protection

☑ Land/water management

*[Fixed row]*

### (11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

| | Does your organization use indicators to monitor biodiversity performance? | Indicators used to monitor biodiversity performance |
|---|---|---|
| | *Select from:*<br>☑ Yes, we use indicators | *Select all that apply*<br>☑ Pressure indicators<br>☑ Response indicators |

*[Fixed row]*

### (11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

### Legally protected areas

## (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

*Select from:*

☑ Yes

## (11.4.2) Comment

*We use databases such as the Integrated Biodiversity Assessment Tool (IBAT) to examine the proximity of all our production sites to internationally recognized protected areas. We have been documenting the results in our environmental database since 2021. In 2024, our assessment includes nature reserves pursuant to the classification of the International Union for Conservation of Nature (IUCN) I, II, and III, as well as Ramsar, UNESCO Natural World Heritage Sites, Natura 2000, and Key Biodiversity Areas (KBAs). In 2024, nearly 15% of our production sites bordered a nature reserve or biodiversity-sensitive area.*

### UNESCO World Heritage sites

## (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

*Select from:*

☑ No

## (11.4.2) Comment

*We use databases such as the Integrated Biodiversity Assessment Tool (IBAT) to examine the proximity of all our production sites to internationally recognized protected areas. We have been documenting the results in our environmental database since 2021. In 2024, none of our production sites were adjacent to a UNESCO natural world heritage site.*

### UNESCO Man and the Biosphere Reserves

## (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

*Select from:*
☑ Data not available

### Ramsar sites

## (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

*Select from:*
☑ Yes

## (11.4.2) Comment

*We use databases such as the Integrated Biodiversity Assessment Tool (IBAT) to examine the proximity of all our production sites to internationally recognized protected areas. We have been documenting the results in our environmental database since 2021. In 2024, our assessment includes nature reserves pursuant to the classification of the International Union for Conservation of Nature (IUCN) I, II, and III, as well as Ramsar, UNESCO Natural World Heritage Sites, Natura 2000, and Key Biodiversity Areas (KBAs). In 2024, nearly 15% of our production sites bordered a nature reserve or biodiversity-sensitive area.*

### Key Biodiversity Areas

## (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

*Select from:*
☑ Yes

## (11.4.2) Comment

*We use databases such as the Integrated Biodiversity Assessment Tool (IBAT) to examine the proximity of all our production sites biodiversity sensitive areas In 2024, our assessment includes nature reserves pursuant to the classification of the International Union for Conservation of Nature (IUCN) I, II and III as well as Ramsar, UNESCO Natural World Heritage Sites, Natura 2000 and Key Biodiversity Areas (KBAs). In 2024, nearly 15% of our production sites bordered a nature reserve or biodiversity-sensitive area.*

### Other areas important for biodiversity

## (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

*Select from:*

☑ Data not available

## (11.4.2) Comment

*No further comment*

*[Fixed row]*

### (11.4.1) Provide details of your organization’s activities in the reporting year located in or near to areas important for biodiversity.

### Row 1

## (11.4.1.2) Types of area important for biodiversity

*Select all that apply*

☑ Ramsar sites

## (11.4.1.4) Country/area

*Select from:*

☑ Belgium

## (11.4.1.5) Name of the area important for biodiversity

*Rhin superieur / Oberrhein Schorren van de Beneden Schelde Westerschelde & Saeftinghe Cork Harbour Cienegas de Lerma Lewis Peatlands Mersey Estuary*

## (11.4.1.6) Proximity

*Select from:*

☑ Adjacent

## (11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

*BASF supplies products and services to around 90,000 customers. These products are produced in plants at large sites (Verbund sites) as well as at smaller sites. BASF produces a wide range of chemicals such as solvents, amines, resins, glues, electronic-grade chemicals, industrial gases, basic petrochemicals, polymers or inorganic chemicals.*

## (11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

*Select from:*

☑ Yes, but mitigation measures have been implemented

## (11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

*There is a potential risk that protected areas are affected by emissions of our chemical production plants. To reduce this risk, we are regularly monitoring and assessing our emissions to air and water as part of our environmental management. The objective: continuous improvement in the areas of environmental protection, health and safety is part of BASF’s commitment to Responsible Care, a voluntary initiative of the chemical industry. We implemented a Responsible Care Management System as early as 2007, which applies to all companies in the BASF Group. We want to minimize the impact of our operations on people and the environment and improve continuously our environmental performance. We act responsibly and protect the environment by reducing emissions and waste. In 2024, no negative impacts from the production site on the nature reserves are reported.*

### Row 2

## (11.4.1.2) Types of area important for biodiversity

*Select all that apply*

☑ Legally protected areas

### Row 3

## (11.4.1.2) Types of area important for biodiversity

*Select all that apply*

☑ Key Biodiversity Areas

*[Add row]*

## C13. Further information & sign off

### (13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

| | Other environmental information included in your CDP response is verified and/or assured by a third party |
|---|---|
| | *Select from:*<br>☑ Yes |

*[Fixed row]*

### (13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

**Row 1**

**(13.1.1.1) Environmental issue for which data has been verified and/or assured**

*Select all that apply*

☑ Climate change

**(13.1.1.2) Disclosure module and data verified and/or assured**

Environmental performance – Climate change

☑ Fuel consumption

☑ Base year emissions

☑ Progress against targets

☑ Allocation of emissions to customers

☑ Electricity/Steam/Heat/Cooling generation

☑ Electricity/Steam/Heat/Cooling consumption

☑ Renewable fuel consumption
☑ Target-setting methodology
☑ Renewable Electricity/Steam/Heat/Cooling consumption
☑ Year on year change in emissions intensity (Scope 3)
☑ Year on year change in land use change emissions
☑ Renewable Electricity/Steam/Heat/Cooling generation

## (13.1.1.3) Verification/assurance standard

General standards
☑ ISAE 3000

## (13.1.1.4) Further details of the third-party verification/assurance process

*The 2024 data is audited annually by an external auditor with limited assurance in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised) "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the International Auditing and Assurance Standards Board (IAASB). Furthermore, the audit is in accordance with §§ 289c to 289e German Commercial Code (HGB), §§ 315c in conjunction with 289c to 289e HGB, including the full application of the first set of the European Sustainability Reporting Standards (ESRS) for the group sustainability statement. Scope of the verification: since Scope 3 emissions inherently refer to the complete value chain, the verification, likewise, covers the full value chain.*

## (13.1.1.5) Attach verification/assurance evidence/report (optional)

*entire-full-report-basf-ar24.pdf*

### Row 2

## (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*
☑ Forests

## (13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Forests
☑ Origins of sourced volumes

☑ Traceability data

☑ Other data point in module 8, please specify :Total volumes, share of certified volumes

## (13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

## (13.1.1.4) Further details of the third-party verification/assurance process

*The 2024 data is audited annually by an external auditor with limited assurance in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised) “Assurance Engagements Other than Audits or Reviews of Historical Financial Information” issued by the International Auditing and Assurance Standards Board (IAASB). Furthermore, the audit is in accordance with §§ 289c to 289e German Commercial Code (HGB), §§ 315c in conjunction with 289c to 289e HGB, including the full application of the first set of the European Sustainability Reporting Standards (ESRS) for the group sustainability statement. Scope of the verification: the data published in the report covers upstream value chain data as well as direct operations.*

## (13.1.1.5) Attach verification/assurance evidence/report (optional)

*entire-full-report-basf-ar24.pdf*

### Row 3

## (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

☑ Water

## (13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

☑ Water consumption– total volume

☑ Water discharges– total volumes

☑ Water withdrawals– total volumes

☑ Water discharges – volumes by destination

☑ Water discharges – volumes by treatment method

☑ Water withdrawals – volumes by source
☑ Emissions to water in the reporting year

## (13.1.1.3) Verification/assurance standard

General standards
☑ ISAE 3000

## (13.1.1.4) Further details of the third-party verification/assurance process

*The 2024 data is audited annually by external auditor with limited assurance in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised) "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the International Auditing and Assurance Standards Board (IAASB). Furthermore, the audit is in accordance with §§ 289c to 289e German Commercial Code (HGB), §§ 315c in conjunction with 289c to 289e HGB, including the full application of the first set of the European Sustainability Reporting Standards (ESRS) for the group sustainability statement. It includes all information that BASF publishes in accordance with ESRS. ESRS reporting requirements relate to BASF's own operations as well as its value chain.*

## (13.1.1.5) Attach verification/assurance evidence/report (optional)

*entire-full-report-basf-ar24.pdf*
*[Add row]*

### (13.3) Provide the following information for the person that has signed off (approved) your CDP response.

## (13.3.1) Job title

*Member of the Board of Executive Directors, BASF SE*

## (13.3.2) Corresponding job category

*Select from:*
☑ Director on board

*[Fixed row]*

## (13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

*Select from:*

☑ Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute