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Independent auditor's report on the limited review performed on selected sustainability indicators published in the Sustainable development report 2019 issued by essenscia

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Our assurance report has been made in accordance with the terms of our engagement letter, dated 21 January 2019. Our responsibility is to express an independent conclusion based on our limited review on selected sustainability indicators published in the Sustainable development report 2019 issued by essenscia (English version).

As independent auditors we have been engaged to perform limited review procedures to express a limited assurance on selected sustainability indicators, identified with the symbol ☒ and as detailed in Appendix 1, ("the Data") published in the Sustainable development report 2019 of essenscia (English version).

essenscia reports in accordance with the guidelines of the "Global Reporting Initiative" (GRI). The Sustainable development report 2019 issued by essenscia is published according to the latest available version dating June 2018. The Data in the report are defined according to the "Global Reporting Initiative" (GRI) Standards – "Core".

The scope of our work has been limited to the Data identified with the symbol ☒ and as detailed in Appendix 1. Our conclusion as formulated below covers therefore only these Data. The remaining indicators and information included in the report are not subject to this limited review. Furthermore, we do not provide any assurance on the feasibility of the future goals, expectations and ambitions defined by essenscia and which are included in the report.

Responsibility of the board of directors

The board of directors of essenscia is responsible for the preparation of the information and data presented in the Sustainable development report 2019 in accordance with the legal requirements.

Furthermore, the board is responsible for the reported efforts and results concerning sustainability, preparation of the Data itself and application of the GRI Standards issued by the "Global Reporting Initiative".

This responsibility includes the selection and application of appropriate methods for the preparation of the Data, for ensuring the reliability of the underlying information and for the use of assumptions and reasonable estimations. Furthermore, the board of directors is also responsible for the design, implementation and maintenance of systems and procedures relevant for the preparation of the Data.

Nature and scope of works

We conducted our work in accordance with the International Standard on Assurance Engagements (ISAE) 3000 "Assurance Engagements other than Audits or Reviews of Historical Information" in order to verify whether the Data was prepared in accordance with the GRI Standards.

The scope of our work included, amongst others the following procedures:

- Assessing and testing the design and operating effectiveness of the systems and procedures used for data-gathering, classification, consolidation and validation, and that for the methods used for calculating and estimating the Data;
- Conducting interviews with responsible officers;
- Examining, on a sample basis, internal and external supporting evidence and performing consistency checks on the consolidation of these Data.

The scope of a limited review is significantly restricted. Hence, we are not able to get reasonable assurance that we will acquire knowledge of all material instances that are recognized in the course of a verification. Therefore, we do not express a review judgment.

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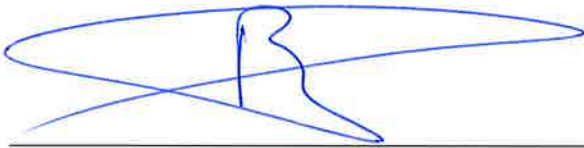
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Conclusion

Based on our limited review as detailed in Appendix 1, nothing has come to our attention that causes us to believe that the Data included in the Sustainable development report 2019 issued by essencia (English version) has not been prepared, in all material respects, in accordance with the GRI Standards.

Zaventem, 18 October 2019

The independent auditor,



Deloitte Bedrijfsrevisoren/Réviseurs d'Enterprises CVBA/SCRL

Represented by Pierre-Hugues Bonnefoy

Appendix 1: Overview core indicators in scope

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GRI Disclosure	Indicator	Audited value
People		
GRI 102-8	Employment (number of jobs)	
	Total direct jobs	89.653 (2016) 90.728 (2017)
GRI 405-1	Diversity (percentage)	
	Women in the chemical, plastics & life sciences industry	28,1% (2016) 28,2% (2017)
	Women in total manufacturing	23,0% (2016) 23,0% (2017)
GRI 405-1	Employee Qualification (percentage)	
	University	17% (Chemical, plastics and life sciences industry - 2017) 10% (Manufacturing industry - 2017)
	Higher non-university	25% (Chemical, plastics and life sciences industry - 2017) 16% (Manufacturing industry - 2017)
	Secondary	49% (Chemical, plastics and life sciences industry - 2017) 58% (Manufacturing industry - 2017)
	Primary	9% (Chemical, plastics and life sciences industry - 2017) 16% (Manufacturing industry - 2017)
GRI 404-1	Employee Training and education (percentage)	
	Participation rates in formal training	63% (2016) 62% (2017)
GRI 405-1	Age Pyramid (number of jobs per age group)	
	-25	3.161 (2018)
	25-29	8.916 (2018)
	30-34	10.579 (2018)
	35-39	12.441 (2018)
	40-44	12.880 (2018)
	45-49	14.203 (2018)
	50-54	15.104 (2018)
	55-59	11.166 (2018)
	60+	3.495 (2018)
GRI 403-9	Accidents at work (Number of accidents per million hours)	
	Chemical, Plastics & Life sciences industry	10,00 (2016) 9,00 (2017)
	Manufacturing industry	16,55 (2016) 16,16 (2017)
	Private sector	17,43 (2016) 16,59 (2017)
GRI 403-5	Training on compliance (number of hours)	
	Total number of training hours	11.198 (2018)
Planet		
GRI 302-1	Energy consumption (percentage)	
	Electricity	59% (2017)
	Gaseous fuels	35% (2017)
	Steam	5% (2017)
	Liquid fuels	1% (2017)
	Coal	0% (2017)
GRI 302-3	Energy efficiency	
	Energy consumption (PJ)	213 (2017)
	Production index (1990 = 100)	313 (2017)
	Specific energy consumption index (per weighted product volume, 1990 = 100)	43,9 (2017)
GRI 305-1	GHG emissions	
	Greenhouse gas emissions (in ktonnes CO ₂ e)	10.151 (2017)
	Production index (1990 = 100)	313 (2017)
	Specific GHG emission index (per weighted product volume, 1990 = 100)	20 (2017)
GRI 301-1	Resource efficiency	

Fossil resources used a feedstock (M TOE)	6,2 (2016) 6,5 (2017)
Production index (2007 = 100)	125 (2016) 130 (2017)
Specific use of fossil resources as feedstock index (per weighted product volume, 2007 = 100)	89 (2016) 89 (2017)
GRI 305-7 Acidifying emissions	
Acidifying gas emissions NOx, SOx, NH3 (million Aeq)	276 (2016) 289 (2017)
Production index (2001 = 100)	177 (2016) 185 (2017)
Specific acidifying gas emission NOx, SOx, NH3 index (per weighted product volume, 2001 = 100)	23,5 (2016) 23,6 (2017)
GRI 303-3 Water use	
Groundwater (millon m ³)	15,3 (2016) 14,2 (2017)
Drinking water (millon m ³)	53,3 (2016) 54,1 (2017)
Specific quality water use index (per weighted product volume, 2007 = 100)	68,5 (2016) 65,5 (2017)
GRI 306-1 Water quality	
Chemical oxygen demand (tonnes O ₂)	6.087 (2016) 6.039 (2017)
Production index (2001 = 100)	177 (2016) 185 (2017)
Specific COD index (per weighted product volume, 2001 = 100)	32,8 (2016) 31,3 (2017)
GRI 306-2 Industrial waste	
Industrial waste (kilotonnes)	822 (2016) 948 (2017)
Production index (2001 = 100)	177 (2016) 185 (2017)
Specific waste production index (per weighted product volume, 2001 = 100)	30,9 (2016) 34,2 (2017)
GRI 301-3 Industrial packaging	
Reusable packaging (tonnes)	96.128 (2016) 95.260 (2017)
One way packaging (tonnes)	65.380 (2016) 69.161 (2017)
Production index (2007 = 100)	125 (2016) 130 (2017)
Specific industrial packaging waste index (per weighted product volume, 2007 = 100)	80,8 (2016) 79,0 (2017)
Prosperity	
GRI 201-1 Trade Balance (billion EUR)	
Chemical, plastic and life sciences products	23,8 (2017) 25,0 (2018)
All products	19,1 (2017) 13,7 (2018)
GRI 203-1 Investments	
Investments (million EUR)	2.251 (2017) 2.112 (2018)
Investments in % of turnover	3,4% (2017) 3,2% (2018)
N/A Total R&D expenditures (million EUR)	
Intramural R&D	2.453 (2016) 2.704 (2017)
Extramural R&D	1.514 (2016) 1.552 (2017)