

GRI content index

We report voluntarily the information cited in this GRI content index for the reporting period with reference to the GRI Standards 2021. The following index provides an overview of all relevant GRI standards and shows the information on our company's sustainability that we consider to be material.

The GRI-disclosures were not part of the limited assurance engagement conducted by an independent auditor for our 2024 Combined Sustainability Statement.

General disclosures

GRI 2: General Disclosures 2021

GRI Standard and Disclosure		Reference
2-1	Organizational details	Fundamental information about the Group List of shareholdings
2-2	Entities included in the organization's sustainability reporting	List of shareholdings ESRS 2 BP-1
2-3	Reporting period, frequency and contact point	Assurance report
2-4	Restatements of information	ESRS 2 BP-2
2-5	External assurance	Assurance report
2-6	Activities, value chain and other business relationships	Fundamental information about the Group Macro-economic and sector-specific environment ESRS 2 SBM-1
2-7	Employees	ESRS 2 SBM-1 ESRS 2 S1-6
2-9	Governance structure and composition	Management Statement on corporate governance Procedures of the Boards Objectives of the Supervisory Board ESRS 2 GOV-1
2-10	Nomination and selection of the highest governance body	Procedures of the Boards Objectives of the Supervisory Board Promote women in management positions Diversity policy
2-11	Chair of the highest governance body	Statement on corporate governance
2-12	Role of the highest governance body in overseeing the management of impacts	Report of the Supervisory Board Report on Risks and Opportunities ESRS 2 GOV-1 ESRS 2 SBM-2
2-13	Delegation of responsibility for managing impacts	ESRS 2 GOV-1
2-14	Role of the highest governance body in sustainability reporting	ESRS 2 IRO-1
2-15	Conflicts of interest	Information on corporate governance practices
2-17	Collective knowledge of the highest governance body	Information on corporate governance practices ESRS 2 GOV-1
2-18	Evaluation of the performance of the highest governance body	Procedures of the Boards Articles of association Compensation report
2-19	Remuneration policies	Compensation report ESRS 2 GOV-3
2-20	Process to determine remuneration	Compensation report Voting results Annual General Meeting 2024 ESRS 2 GOV-3
2-22	Statement on sustainable development strategy	ESRS 2 SBM-1

GRI Standard and Disclosure		Reference
2-23	Policy commitments	ESRS 2 GOV-4 S1-1 S2-1 S4-1 (Health and safety of our patients) S4-1 (Access to our products and services and access to (quality) information) G1-1 (Corporate culture) G1-1 (Animal welfare)
2-24	Embedding policy commitments	Information on corporate governance practices ESRS 2 GOV-2 S2-4 G1-1 (Corporate culture) G1-1 (Animal welfare)
2-25	Processes to remediate negative impacts	Report on Risks and Opportunities S1-1 S1-3 S2-1 S2-3 S2-4 S4-1 (Health and safety of our patients) S4-1 (Access to our products and services and access to (quality) information) S4-3 (Health and safety of our patients) S4-4 (Health and safety of our patients) S4-4 (Access to our products and services and access to (quality) information)
2-26	Mechanisms for seeking advice and raising concerns	G1-1 (Corporate culture) G1-1 (Animal welfare)
2-27	Compliance with laws and regulations	Other provisions S1-17 S4-3 (Health and safety of our patients)
2-28	Membership associations	G1 MDR-A (Animal welfare)
2-29	Approach to stakeholder engagement	ESRS 2 SBM-2 S1-1 S1-2 representatives about impacts S2-1 S4-1 (Health and safety of our patients) S4-1 (Access to our products and services and access to (quality) information) S4-2 (Health and safety of our patients) S4-2 (Access to our products and services and access to (quality) information)
2-30	Collective bargaining agreements	S1-8

GRI 3: Material Topics 2021

GRI Standard and Disclosure		Reference
3-1	Process to determine material topics	ESRS 2 IRO-1
3-2	List of material topics	ESRS 2 SBM-3

Economic standards

GRI 201: Economic Performance 2016

GRI Standard and Disclosure	Reference
201: 3-3 Management of material topics	Statement on corporate governance Economic performance Pension schemes Report on Risks and Opportunities ESRS 2 SBM-1 ESRS 2 SBM-3 S1-2 S1-4 S1-5 S2-2 S2-4 S2-5 S4-2 (Health and safety of our patients) S4-2 (Access to our products and services and access to (quality) information) S4-4 (Health and safety of our patients) S4-4 (Access to our products and services and access to (quality) information) S4-5 (Health and safety of our patients) S4-5 (Access to our products and services and access to (quality) information)
201-1 Direct economic value generated and distributed	Consolidated Income Statement Consolidated Cash Flow Statement Operating Activities Personnel expenses ESRS 2 SBM-1
201-2 Financial implications and other risks and opportunities due to climate change	CDP Climate change CDP Water Security Report on Risks and Opportunities ESRS 2 SBM-3 E1-3
201-3 Defined benefit plan obligations and other retirement plans	Pension schemes
201-4 Financial assistance received from government	Accounting: Property, plant and equipment Research and development costs

GRI 203: Indirect Economic Impacts 2016

GRI Standard and Disclosure	Reference
203: 3-3 Management of material topics	S2-2 S2-4 S2-5 S4-2 (Health and safety of our patients) S4-2 (Access to our products and services and access to (quality) information) S4-4 (Health and safety of our patients) S4-4 (Access to our products and services and access to (quality) information) S4-5 (Health and safety of our patients) S4-5 (Access to our products and services and access to (quality) information)
203-2 Significant indirect economic impacts	S2-4 S4-4 (Health and safety of our patients) S4-4 (Access to our products and services and access to (quality) information)

GRI 205: Anti-corruption 2016

GRI Standard and Disclosure	Reference
205: 3-3 Management of material topics	Anti-corruption and anti-bribery
205-1 Operations assessed for risks related to corruption	Report on Risks and Opportunities
205-2 Communication and training about anti-corruption policies and procedures	Anti-corruption and anti-bribery
205-3 Confirmed incidents of corruption and actions taken	Report on Risks and Opportunities

GRI 206: Anti-competitive Behavior 2016

GRI Standard and Disclosure	Reference
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Report on Risks and Opportunities

Environmental standards

GRI 301: Materials 2016

GRI Standard and Disclosure	Reference
301: 3-3 Management of material topics	E5-1 E5-2 E5-3
301-1 Materials used by weight or volume	E5-4
301-2 Recycled input materials used	E5-4
301-3 Reclaimed products and their packaging materials	E5-1 E5-2 E5-3 E5-4 E5-5

GRI 302: Energy 2016

GRI Standard and Disclosure	Reference
302: 3-3 Management of material topics	E1-2 E1-3 E1-4
302-1 Energy consumption within the organization	E1-5
302-3 Energy intensity	E1-5
302-4 Reduction of energy consumption	E1-2 E1-3 E1-4 E1-5
302-5 Reductions in energy requirements of products and services	E1-2 E1-3 E1-4 E1-5

GRI 303:

GRI Standard and Disclosure	Reference
Management of material topics	E2-1 (Pollution of water) E2-2 (Pollution of water) E2-3 (Pollution of water) E3-1 E3-2 E3-3
Interactions with water as a shared resource	ESRS 2 IRO-1 E3-2 E3-3
Water withdrawal	E3 MDR-M

GRI 304:

GRI Standard and Disclosure	Reference
Management of material topics	E4-2 E4-3 E4-4
Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	E4-SBM-3
Habitats protected or restored	E4-3

GRI 305: Emissions 2016

GRI Standard and Disclosure		Reference
305: 3-3 Management of material topics		E1-2
		E1-3
		E1-4
		E1-7
		E2-1 (Pollution of water)
		E2-1 (Pollution of soil)
		E2-1 (Substances of concern and substances of very high concern)
		E2-2 (Pollution of water)
		E2-2 (Pollution of soil)
		E2-2 (Substances of concern and substances of very high concern)
		E2-3 (Pollution of water)
		E2-3 (Pollution of soil)
		E2-3 (Substances of concern and substances of very high concern)
305-1	Direct (Scope 1) GHG emissions	E1-4 E1-6
305-2	Energy indirect (Scope 2) GHG emissions	E1-4 E1-6
305-3	Other indirect (Scope 3) GHG emissions	CDP Climate change E1-4 E1-6
305-4	GHG emissions intensity	E1-6
305-5	Reduction of GHG emissions	CDP Climate change E1-7
305-6	Emissions of ozone-depleting substances (ODS)	E2-5 (Substances of concern and substances of very high concern)
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	E2-4 (Pollution of water)

GRI 306: Waste 2020

GRI Standard and Disclosure		Reference
306: 3-3 Management of material topics		E5-1
		E5-2
		E5-3
306-1	Waste generation and significant waste-related impacts	E5 SBM-3 E5-4
306-2	Management of significant waste-related impacts	E5-2
		E5-5
306-3	Waste generated	E5-5
306-4	Waste diverted from disposal	E5-5
306-5	Waste directed to disposal	E5-5

GRI 306: Effluents and Waste 2016

GRI Standard and Disclosure		Reference
306-3 Significant spills		E2-1 (Pollution of water)
		E2-1 (Pollution of soil)
		E2-1 (Substances of concern and substances of very high concern)
		E2-2 (Pollution of water)
		E2-2 (Pollution of soil)
		E2-2 (Substances of concern and substances of very high concern)
		E2-3 (Pollution of water)
		E2-3 (Pollution of soil)
		E2-3 (Substances of concern and substances of very high concern)
		E2-4 (Pollution of water)
		E2-5 (Substances of concern and substances of very high concern)

Social standards

GRI 401: Employment 2016

GRI Standard and Disclosure	Reference
	S1-1
	S1-2
	S1-4
	S1-5
401: 3-3 Management of material topics	S1-17
	S2 SBM-3
	S2-1
	S2-2
	S2-5
401-1 New employee hires and employee turnover	S1-6

GRI 402: Labor/Management Relations 2016

GRI Standard and Disclosure	Reference
	S1-1
	S1-2
	S1-4
	S1-5
402: 3-3 Management of material topics	S1-17
	S2 SBM-3
	S2-1
	S2-2
	S2-4
	S2-5

GRI 403: Occupational Health and Safety 2018

GRI Standard and Disclosure	Reference
	S1-1
	S1-2
	S1-4
	S1-5
403: 3-3 Management of material topics	S1-17
	S2 SBM-3
	S2-1
	S2-2
	S2-4
	S2-5
403-1 Occupational health and safety management system	S1-1
	S1-14
403-2 Hazard identification, risk assessment, and incident investigation	S1-3
403-4 Worker participation, consultation, and communication on occupational health and safety	S1-1
	S1-4
	S1-5
403-5 Worker training on occupational health and safety	S1-1
	S1-4
	S1-5
403-6 Promotion of worker health	S1-1
	S1-4
	S1-5
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	S2-4
403-8 Workers covered by an occupational health and safety management system	S1-14
403-9 Work-related injuries	S1-4
	S1-14
403-10 Work-related ill health	S1-4
	S1-14

GRI 404: Training and Education 2016

GRI Standard and Disclosure		Reference
		S1-1 S1-2 S1-4 S1-5 S1-17 S2 SBM-3 S2-1 S2-2 S2-4 S2-5
404: 3-3	Management of material topics	
404-2	Programs for upgrading employee skills and transition assistance programs	S1-1
404-3	Percentage of employees receiving regular performance and career development reviews	S1-13

GRI 405: Diversity and Equal Opportunity 2016

GRI Standard and Disclosure		Reference
		Objectives of the Supervisory Board S1-1 S1-2 S1-4 S1-5 S1-17 S2 SBM-3 S2-1 S2-2 S2-4 S2-5
405: 3-3	Management of material topics	
		Executive Board Supervisory Board Objectives of the Supervisory Board Diversity policy GOV-1 S1-9
405-1	Diversity of governance bodies and employees	
405-2	Ratio of basic salary and remuneration of women to men	S1-16

GRI 406: Non-discrimination 2016

GRI Standard and Disclosure		Reference
		Objectives of the Supervisory Board S1-1 S1-2 S1-4 S1-5 S1-17 S2 SBM-3 S2-1 S2-2 S2-4 S2-5 S4 SBM-3 S4-1 (Health and safety of our patients) S4-1 (Access to our products and services and access to (quality) information) S4-2 (Health and safety of our patients) S4-2 (Access to our products and services and access to (quality) information) S4-4 (Health and safety of our patients) S4-4 (Access to our products and services and access to (quality) information) S4-5 (Health and safety of our patients) S4-5 (Access to our products and services and access to (quality) information)
406: 3-3	Management of material topics	
406-1	Incidents of discrimination and corrective actions taken	S1-17

GRI 407: Freedom of Association and Collective Bargaining 2016

GRI Standard and Disclosure	Reference
	<u>S1-1</u> <u>S1-2</u> <u>S1-4</u> <u>S1-5</u> <u>S1-17</u> <u>S2 SBM-3</u> <u>S2-1</u> <u>S2-2</u> <u>S2-4</u> <u>S2-5</u>
407: 3-3 Management of material topics	
	<u>S1-1</u> <u>S1-4</u> <u>S1-5</u> <u>S2-1</u> <u>S2-2</u> <u>S2-4</u> <u>S2-5</u>
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	
	<u>S1-1</u> <u>S1-4</u> <u>S1-5</u> <u>S2-1</u> <u>S2-2</u> <u>S2-4</u> <u>S2-5</u>

GRI 408: Child Labor 2016

GRI Standard and Disclosure	Reference
	<u>S1-1</u> <u>S1-2</u> <u>S1-4</u> <u>S1-5</u> <u>S1-17</u> <u>S2 SBM-3</u> <u>S2-1</u> <u>S2-4</u> <u>S2-5</u>
408: 3-3 Management of material topics	
	<u>S1 SBM-3</u>
408-1 Operations and suppliers at significant risk for incidents of child labor	
	<u>S1-1</u> <u>S2 SBM-3</u> <u>S2-1</u>

GRI 409: Forced or Compulsory Labor 2016

GRI Standard and Disclosure	Reference
	<u>S1-1</u> <u>S1-2</u> <u>S1-4</u> <u>S1-5</u> <u>S1-17</u> <u>S2 SBM-3</u> <u>S2-1</u> <u>S2-2</u> <u>S2-4</u> <u>S2-5</u>
409: 3-3 Management of material topics	
	<u>S1 SBM-3</u>
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	
	<u>S1-1</u> <u>S2 SBM-3</u> <u>S2-1</u>

GRI 416: Customer Health and Safety 2016

GRI Standard and Disclosure	Reference
416: 3-3 Management of material topics	Report on Risks and Opportunities S4 SBM-3 (Health and safety of our patients) S4 SBM-3 (Access to our products and services and access to (quality) information) S4-1 (Health and safety of our patients) S4-1 (Access to our products and services and access to (quality) information) S4-2 (Health and safety of our patients) S4-2 (Access to our products and services and access to (quality) information)
416-1 Assessment of the health and safety impacts of product and service categories	S4-1 (Health and safety of our patients) S4-1 (Access to our products and services and access to (quality) information) S4-4 (Health and safety of our patients) S4-4 (Access to our products and services and access to (quality) information) S4-5 (Health and safety of our patients) S4-5 (Access to our products and services and access to (quality) information)
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Report on Risks and Opportunities S4-4 (Health and safety of our patients) S4-4 (Access to our products and services and access to (quality) information)

GRI 417: Marketing and Labeling 2016

GRI Standard and Disclosure	Reference
417: 3-3 Management of material topics	S4 SBM-3 (Health and safety of our patients) S4 SBM-3 (Access to our products and services and access to (quality) information) S4-1 (Health and safety of our patients) S4-1 (Access to our products and services and access to (quality) information) S4-2 (Health and safety of our patients) S4-2 (Access to our products and services and access to (quality) information) S4-4 (Health and safety of our patients) S4-4 (Access to our products and services and access to (quality) information) S4-5 (Health and safety of our patients) S4-5 (Access to our products and services and access to (quality) information)
417-1 Requirements for product and service information and labeling	S4-1 (Health and safety of our patients) S4-1 (Access to our products and services and access to (quality) information) S4-4 (Health and safety of our patients) S4-4 (Access to our products and services and access to (quality) information) S4-5 (Health and safety of our patients) S4-5 (Access to our products and services and access to (quality) information)
417-2 Incidents of non-compliance concerning product and service information and labeling	Report on Risks and Opportunities S4-4 (Health and safety of our patients) S4-4 (Access to our products and services and access to (quality) information)
417-3 Incidents of non-compliance concerning marketing communications	Report on Risks and Opportunities S4-4 (Health and safety of our patients) S4-4 (Access to our products and services and access to (quality) information)

GRI 418: Customer Privacy 2016

GRI Standard and Disclosure	Reference
418: 3-3 Management of material topics	S4 SBM-3 (Health and safety of our patients) S4 SBM-3 (Access to our products and services and access to (quality) information) S4-1 (Health and safety of our patients) S4-1 (Access to our products and services and access to (quality) information) S4-2 (Health and safety of our patients) S4-2 (Access to our products and services and access to (quality) information) S4-4 (Health and safety of our patients) S4-4 (Access to our products and services and access to (quality) information) S4-5 (Health and safety of our patients) S4-5 (Access to our products and services and access to (quality) information)

Additional material topics

Clinical studies

GRI Standard and Disclosure		Reference
3-3	Management of material topics	S4 SBM-3 (Health and safety of our patients) S4-1 (Health and safety of our patients) S4-2 (Health and safety of our patients) S4-4 (Health and safety of our patients) S4-5 (Health and safety of our patients)

Animal welfare

GRI Standard and Disclosure		Reference
3-3	Management of material topics	G1-1 (Animal welfare) G1 MDR-A (Animal welfare) G1 MDR-T (Animal welfare) G1 MDR-M (Animal welfare)

Access to health

GRI Standard and Disclosure		Reference
3-3	Management of material topics	S4 SBM-3 (Access to our products and services and access to (quality) information) S4-1 (Access to our products and services and access to (quality) information) S4-2 (Access to our products and services and access to (quality) information) S4-4 (Access to our products and services and access to (quality) information) S4-5 (Access to our products and services and access to (quality) information)

Prices of medicines

GRI Standard and Disclosure		Reference
3-3	Management of material topics	S4 SBM-3 (Access to our products and services and access to (quality) information) S4-1 (Access to our products and services and access to (quality) information) S4-2 (Access to our products and services and access to (quality) information) S4-4 (Access to our products and services and access to (quality) information) S4-5 (Access to our products and services and access to (quality) information)

Product-related crime

GRI Standard and Disclosure		Reference
3-3	Management of material topics	S4 SBM-3 (Health and safety of our patients) S4-1 (Health and safety of our patients) S4-2 (Health and safety of our patients) S4-4 (Health and safety of our patients) S4-5 (Health and safety of our patients)