# SASB INDEX

We voluntarily report information on the disclosures pursuant to the SASB industry standards "Biotechnology & Pharmaceuticals", "Medical Equipment & Supplies" and "Semiconductors". We thus cover our three business sectors. With our voluntary SASB disclosures, we want to meet the increasing demands of our investors and other stakeholders. The reported data provide transparent, financially material and meaningful information on sustainability. To meet the evolving interests and requirements of our stakeholders in the future as well, we will continuously develop and expand our SASB reporting.

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

# **Biotechnology & Pharmaceuticals**

#### **Safety of Clinical Trial Participants**

| SASB Code    | SASB Metrics   | Reference/Comment   |
|--------------|--|---|
| HC-BP-210a.1 | Discussion, by region, of management process for ensuring quality and patient safety during clinical trials  | S4 (Health and safety of our patients) S4-1 (Health and safety of our patients) S4-2; S4-3 (Health and safety of our patients) R&D: Positions & Policies (Healthcare)   |
| HC-BP-210a.2 | Number of inspections related to clinical trial management and pharmacovigilance that resulted in: (1) entity voluntary remediation or (2) regulatory or administrative actions taken against the entity | In 2024, there were 17 inspections related to clinical trial management and pharmacovigilance that resulted in entity voluntary remediation and none that resulted in regulatory or administrative actions taken against our company. |
| HC-BP-210a.3 | Total amount of monetary losses as a result of legal proceedings associated with clinical trials in developing countries   | Not reported due to confidentiality constraints/legal prohibitions.   |

#### **Access to Medicines**

| SASB Code    | SASB Metrics   | Reference/Comment   |
|--------------|--|---|
| HC-BP-240a.1 | Description of actions and initiatives to promote access to healthcare products for priority diseases and in priority countries as defined by the Access to Medicine Index | S4 SBM-3 (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)  |
| HC-BP-240a.2 | List of products of the WHO List of Prequalified<br>Medicinal Products as part of its Prequalification of<br>Medicines Programme (PQP)                                     | In 2024, two products for schistosomiasis were included in the WHO's List of Prequalified Medicinal Products: praziquantel (Cesol® 600mg) and arpraziquantel. |

# **Affordability & Pricing**

| SASB Code    | SASB Metrics  | Reference/Comment   |
|--------------|---|---|
|              |   | The following overview shows the percentage change (2024 vs. 2023) in the average list price (WAC*) of our Healthcare US product portfolio compared to the previous year (numbers in brackets: 2023 vs. 2022):  |
|              |   | Rebif®: 6.5%  |
|              |   | Mavenclad®: 6.6%  |
|              |   | Bavencio®: 5.4%   |
|              |   | Gonal-f®: 0.0%  |
|              |   | Cetrotide®: 5.0%  |
|              |   | Ovidrel®: 7.5%  |
|              |   | Serostim®: 5.5%   |
| HC-BP-240b.2 | Percentage change in: (1) weighted average list price and (2) weighted average net price across product portfolio compared to previous reporting period | Tepmetko®: 5.5%   |
|              |   | We do not report any net price for confidentiality reasons.   |
|              |   | *Wholesale acquisition cost (WAC) means, with respect to a drug or biological, the manufacturer's list price for the drug or biological to wholesalers or direct purchasers in the United States, not including prompt pay or other rebates, discounts or reductions in price, for the most recent month for which the information is available, as reported in wholesale price guides or other publications of drug or biological pricing data. WAC is the US equivalent for Ex-Factory (EXF) wholesale price that our company uses globally to label the price from the manufacturer to the wholesaler. |
| HC-BP-240b.3 | Percentage change in: (1) list price and (2) net price of product with largest increase compared to previous reporting period                           | We only report the percentage change in average list price across our U.S. product portfolio. The largest increase compared with the previous year amounted to 7.5% for Ovidrel®.   |
|              |   | We do not report any net price for confidentialty reasons.  |

# **Drug Safety**

| SASB Code    | SASB Metrics   | Reference/Comment  |
|--------------|--|--|
| HC-BP-250a.1 | Products listed in public medical product safety or adverse event alert databases  | Products included in public medical product safety or adverse event alert databases, are those where adverse reactions are reported by patients/consumers, healthcare professionals, or by companies to health authorities who maintain such databases. Due to different products investigated or marketed in different countries, we do not have one comprehensive list of all products. As an example, for products investigated or marketed in USA, information can be found on the US FDA website: |
|              |  | Safety information and adverse event reporting program   |
|              |  | Adverse event reporting system (FAERS) public dashboard  |
| HC-BP-250a.2 | Number of fatalities associated with products  | Due to different products investigated or marketed in different countries by different companies (business partners), we do not have a simple count of number of fatalities associated with products. As an example, the count of fatalities reported per product can be found on the US FDA website:  |
|              |  | Adverse event reporting system (FAERS) public dashboard  |
|              |  | In 2024, we had 5 drug product recalls affecting 46,465 units in total.  None of the recalls was related to the USA. None of the   |
| HC-BP-250a.3 | (1) Number of recalls issued, (2) total unites recalled  | recalls was related to serious injury or fatality, all were either Class II or III. According to our internal policies, any recall type is reported and discussed with the relevant national regulatory authority, including the U.S. FDA. All recall processes are managed under a Global Standard Procedure "Product Recall and Withdrawal Management" which is applied worldwide for medicinal products (pharmaceutical prescription, biological) and devices.                                      |
|              |  | See also:  |
|              |  | S4-2 (Health and safety of our patients) S4-3 (Health and safety of our patients)  |
| HC-BP-250a.4 | Total amount of product accepted for take-back, reuse, or disposal   | We do not take back products for reuse. In line with legal requirements in each country we take back products for disposal. The take back for disposal is organized on a local level and not tracked at global level.  |
| HC-BP-250a.5 | Number of enforcement actions taken in response to violations of good manufacturing practices (GMP) or equivalent standards, by type | We had no such enforcement actions in 2024.  |

# **Counterfeit Drugs**

| SASB Code    | SASB Metrics  | Reference/Comment  |
|--------------|---|--|
| HC-BP-260a.1 | Descriptions of methods and technologies used to maintain traceability of products throughout the supply chain and prevent counterfeiting | S4-3 (Health and safety of our patients)   |
| HC-BP-260a.2 | Discussion of process for alerting customers and<br>business partners to potential or known risks associated<br>with counterfeit products | We have implemented processes and procedures to ensure that all suspected counterfeit medicines are assessed by a team of experts. The scope of any notification that we provide is the outcome of strategic alignment between relevant functions (e.g. Medical, Procurement, Legal, Quality, Corporate Security, Regulatory Affairs, Communications). Levels of details and format of any notification, including the HA information and collaboration, dedicated patient communication, information/awareness communication to distributors, pharmacies, physicians etc. about the presence of counterfeit or diverted products in the market, is decided on a case-by-case basis in accordance with the identified risks and taking into account corporate, legal and regulatory responsibilities.  See also:  S4-3 (Health and safety of our patients) |
| HC-BP-260a.3 | Number of actions that led to raids, seizure, arrests, or filing of criminal charges related to counterfeit products                      | We report confirmed counterfeit medicines to authorities, which enables them to take further action. For our Group-wide approach to counterfeit products, please see:  |
|              |   | S4-3 (Health and safety of our patients)   |

# **Ethical Marketing**

| SASB Code    | SASB Metrics  | Reference/Comment   |
|--------------|---|---|
| HC-BP-270a.1 | Total amount of monetary losses as a result of legal proceedings associated with false marketing claims | Not reported due to confidentiality constraints/legal prohibitions. |
| HC-BP-270a.2 | Description of code of ethics governing promotion of off-label use of products                          | S4-1 (Health and safety of our patients)                            |

# **Employee Recruitment, Development & Retention**

| SASB Code    | SASB Metrics   | Reference/Comment  |
|--------------|--|--|
| HC-BP-330a.1 | Discussion of talent recruitment and retention efforts for scientists and research and development staff     | We are a diverse company with three business sectors. Our Group approach to talent recruitment and retention efforts applies to everyone and does not differentiate between non-scientist and scientist employees. |
|              |  | <u>S1</u><br>S1-4  |
| HC-BP-330a.2 | (1) Voluntary and (2) involuntary turnover rate for: (a) executives/senior managers, (b) mid-level managers, | We report the overall turnover rate (including voluntary as well as involuntary fluctuation).  |
|              | (c) professionals, and (d) all others  | <u>\$1-6</u>   |

# **Supply Chain Management**

| SASB Code    | SASB Metrics   | Reference/Comment   |
|--------------|--|---|
|              | Percentage of (1) entity's facilities and (2) Tier I suppliers' facilities participating in the Rx-360 International Pharmaceutical Supply Chain Consortium audit program or equivalent third-party audit programs for integrity of supply chain and ingredients | Our Healthcare business sector does not participate in the Rx-360 International Pharmaceutical Supply Chain Consortium. However, our facilities are frequently audited by the respective health authorities of the countries in which we distribute our healthcare products.  |
| HC-BP-430a.1 |  | As a major supplier to the pharmaceutical industry, our Life Science business sector participates in the Rx-360 audit program.  |
| пс-вр-430а.1 |  | Regarding our supplier base, we have access to sustainability audits and assessments of our suppliers through our membership in the industry initiatives "Together for Sustainability" (TfS) and "Pharmaceutical Supply Chain Initiative" (PSCI) and via the portals of our partners for supplier Sustainability assessments Integrity Next and Sustainalytics. |
|              |  | See also:   |
|              |  | <u>\$2-4</u>  |

# **Business Ethics**

| SASB Code    | SASB Metrics  | Reference/Comment   |
|--------------|---|---|
| HC-BP-510a.1 | Total amount of monetary losses as a result of legal proceedings associated with corruption and bribery | Not reported due to confidentiality constraints/legal prohibitions.   |
| HC-BP-510a.2 | Description of code of ethics governing interactions with health care professionals                     | S4 SBM-3 (Access to our products and services and access to (quality) information)  Our values and Code of Conduct  Dealing with medical professionals and transparency reporting |

# **Activity Metrics**

| SASB Code   | SASB Metrics  | Reference/Comment  |
|-------------|---|--|
|             |   | In 2024, our Healthcare products were used to treat around 103 million patients, thereof around 65 million patients in low- and middle-income countries.   |
|             |   | Furthermore, we donated 203 million praziquantel tablets, enough to treat schistosomiasis in around 81 million people in 2024.   |
| HC-BP-000.A | Number of patients treated  | In addition, in 2024 a number of 424 million people was treated with pharmaceutical products that were manufactured with the contribution of products or technologies of our Life Science business sector. |
|             |   | See also:  |
|             |   | S4-4 (Access to our products and services and access to (quality) information)   |
| HC-BP-000.B | Number of drugs (1) in portfolio and (2) in research and development (Phases 1-3) | We disclose our drug portfolio and R&D pipeline in the Annual Report and our website:  |
|             |   | Our Healthcare portfolio Research & Development (Healthcare) Our Healthcare pipeline   |

# **Medical Equipment & Supplies**

# Affordability & Pricing

| SASB Code    | SASB Metrics  | Reference/Comment  |
|--------------|---|--|
| HC-MS-240a.2 | Description of how price information for each product is disclosed to customers or to their agents      | We disclose price information for our products via our <b>website</b> (excluding custom requests): |
|              | -   | Life Science portfolio   |
| HC-MS-240a.3 | Percentage change in: (1) weighted average list price and (2) weighted average net price across product | We disclose price information for our products via our website (excluding custom requests):        |
|              | portfolio compared to previous reporting period   | Life Science portfolio   |

#### **Product Safety**

| SASB Code    | SASB Metrics   | Reference/Comment  |
|--------------|--|--|
| HC-MS-250a.1 | (1) Number of recalls issued, (2) total units recalled   | We conduct monthly reviews of key quality indicators which include a review of multiple quality metrics including number of recalls. Quarterly trends are evaluated and reported through management reviews. |
|              |  | In 2024, there were 2 recalls for our Life Science business with 181 total units recalled.   |
| HC-MS-250a.2 | Products listed in any public medical product safety or adverse event alert database   | In 2024, there were no Life Science products listed in any public medical product safety or adverse event alert database.  |
| HC-MS-250a.3 | Number of fatalities associated with products  | In 2024, there were no fatalities related to our Life Science products.  |
| HC-MS-250a.4 | Number of enforcement actions taken in response to violations of good manufacturing practices (GMP) or equivalent standards, by type | In 2024, Life Science received one U.S. FDA 483 form with one observation.   |

#### **Ethical Marketing**

| SASB Code    | SASB Metrics  | Reference/Comment   |
|--------------|---|---|
| HC-MS-270a.1 | Total amount of monetary losses as a result of legal proceedings associated with false marketing claims | Not reported due to confidentiality constraints/legal prohibitions.   |
| HC-MS-270a.2 | Description of code of ethics governing promotion of off-label use of products                          | Before any products can be purchased from our Life Science platform, we use a customer screening process to guard against the purchase of our products for illegal purposes. Core steps of this process cover data sourcing, hazard assessment, safe-use/risk assessment and labels/safety data sheets. Besides our own process, we cooperate with responsible authorities in the U.S. (FBI and the Bureau of Alcohol, Tobacco, Firearms and Explosives, ATF), as well as international authorities (Interpol).  If we become aware that any of our Life Science products is used beyond our marketed intention, we evaluate the situation to determine whether to continue sales or not. Proper use of our products is included in our <b>Terms and Conditions</b> under "Use of Products".  See also:  S4-1 (Health and safety of our patients) |

# **Product Design & Lifecycle Management**

| SASB Code    | SASB Metrics   | Reference/Comment   |
|--------------|--|---|
| HC-MS-410a.1 | Discussion of process to assess and manage environmental and human health considerations associated with chemicals in products, and meet demand for sustainable products | Reference/Comment  We assess environmental, human health, and further sustainability aspects of chemical products that we source and/or produce and sell.  Furthermore, we screen our entire Life Science portfolio against growing demands arising from external stakeholders. For example, in alignment with the European Chemicals Strategy for Sustainability (CSS) we work towards a more sustainable product portfolio. Our Product Stewardship Council drives the transformation of existing products by considering appropriate measures like the substitution of chemical substances. Regarding future products, the selection of benign substance alternatives is done during ideation and early R&D through our Design for Sustainability program. In support of this, we have developed a tool which monitors latest chemical regulations. Besides flagging banned substances, it also flags substances that are already considered critical but not yet regulated. In addition to this, experts of the Chemicals Regulations teams are directly consulted for further insights and advice. |
|              |  | E2-1  |
|              |  | <u>E2-2</u>   |
|              |  | <u>E5-3</u>   |
| HC-MS-410a.2 | Total amount of products accepted for take-back and reused, recycled or donated, broken down by: (1) devices and equipment and (2) supplies                              | Since 2013, we have been partnering with Seeding Labs, a non-profit organization dedicated to equipping scientists in resource-limited countries with scientific equipment and support. In 2024, we donated 1,422 items of scientific equipment valued at more than US\$ 783,323.76.  |
|              |  | See also:   |
|              |  | <u>E5-1</u><br>E5-2   |
|              |  | Sustainability and Social Business Innovation   |
|              | -  | ·   |

# **Supply Chain Management**

| SASB Code    | SASB Metrics   | Reference/Comment  |
|--------------|--|--|
|              |  | As a major supplier to the pharmaceutical industry, our Life Science business participates in the Rx-360 audit program. The Life Science facilities are regularly audited by customers and respective health authorities for regulated products. |
| HC-MS-430a.1 | Percentage of (1) entity's facilities and (2) Tier I suppliers' facilities participating in third-party audit programs for manufacturing and product quality | (1) Rx-360 audit programs are conducted across the Life Science business on a multi-year cycle with approximately 15% of our manufacturing facilities audited annually.  |
|              |  | (2) Approximately 5% of our tier 1 supplier facilities participated in third party audit programs such as Rx-360.  |
| HC-MS-430a.2 |  | Product safety (Life Science) Quality & regulatory management (Life Science)   |
|              | Description of efforts to maintain traceability within the distribution chain  | For our Group-wide approach see also:  S2-4  S4-4 (Health and safety of our patients)  |
| HC-MS-430a.3 | Description of the management of risks associated with the use of critical materials   |  |
| HC-MS-430a.3 |  | <u>S2-3</u>  |

#### **Business Ethics**

| SASB Code    | SASB Metrics   | Reference/Comment   |
|--------------|--|---|
| HC-MS-510a.1 | Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption | Not reported due to confidentiality constraints/legal prohibitions.   |
| HC-MS-510a.2 | Description of code of ethics governing interactions with health care professionals                    | S4 SBM-3 (Access to our products and services and access to (quality) information) Our values and Code of Conduct |

# **Activity Metrics**

| SASB Code   | SASB Metrics                             | Reference/Comment |
|-------------|--|-------------------|
| HC-MS-000.A | Number of units sold by product category | Not reported      |

# **Semiconductors**

#### **Greenhouse Gas Emissions**

| SASB Code    | SASB Metrics   | Reference/Comment  |
|--------------|--|--------------------|
| TC-SC-110a.1 | (1) Gross global Scope 1 emissions   | E1-6               |
| TC-SC-110a.1 | (2) amount of total emissions from perfluorinated compounds  | CDP Climate change |
| TC-SC-110a.2 | Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets | E1-1<br>E1-4       |

# **Energy Management in Manufacturing**

| SASB Code    | SASB Metrics                    | Reference/Comment              |
|--------------|---------------------------------|--------------------------------|
| TC-SC-130a.1 | (1) Total energy consumed       | <u>E1-5</u>                    |
| TC-SC-130a.1 | (2) percentage grid electricity | 42%<br>See also<br><u>E1-5</u> |
| TC-SC-130a.1 | (3) percentage renewable        | <u>E1-5</u>                    |

#### **Water management**

| SASB Code    | SASB Metrics  | Reference/Comment  |
|--------------|---|--------------------|
| TC-SC-140a.1 | (1) Total water withdrawn   | E3 MDR-M           |
| TC-SC-140a.1 | (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress | CDP Water security |

# **Waste management**

| SASB Code    | SASB Metrics  | Reference/Comment |
|--------------|---|-------------------|
| TC-SC-150a.1 | <ul><li>(1) Amount of hazardous waste from manufacturing,</li><li>(2) percentage recycled</li></ul> | <u>E5-5</u>       |

# **Employee Health & Safety**

| SASB Code    | SASB Metrics   | Reference/Comment   |
|--------------|--|---|
| TC-SC-320a.1 | Description of efforts to assess, monitor, and reduce exposure of workforce to human health hazards                    | \$1-1<br>\$1-3<br>\$1-4<br>\$1-5<br>E2-1                            |
| TC-SC-320a.2 | Total amount of monetary losses as a result of legal proceedings associated with employee health and safety violations | Not reported due to confidentiality constraints/legal prohibitions. |

#### Recruiting & Managing a Global & Skilled Workforce

| SASB Code    | SASB Metrics                                     | Reference/Comment   |
|--------------|--|---|
| TC-SC-330a.1 | Percentage of employees that require a work visa | We recruit, hire, train and promote our employees based on diversity, equity and inclusion. We report the number of employees by countries for countries where we have 50 or more employees representing at least 10% of our total number of employees. We also report the number of employees by region. |
|              |  | See also:   |
|              |  | <u>S1-5</u>   |
|              |  | <u>S1-6</u>   |
|              |  | ESRS 2 SBM-1  |

#### **Product Lifecycle Management**

| SASB Code    | SASB Metrics  | Reference/Comment |
|--------------|---|-------------------|
| TC-SC-410a.1 | Percentage of products by revenue that contain IEC 62474 declarable substances                | Not reported      |
| TC-SC-410a.2 | Processor energy efficiency at a system-level for: (1) servers, (2) desktops, and (3) laptops | Not applicable    |

#### **Materials Sourcing**

| SASB Code    | SASB Metrics   | Reference/Comment  |
|--------------|--|--|
| TC-SC-440a.1 | Description of the management of risks associated with the use of critical materials | Research & Development (Electronics) Report on risks and opportunities |

# **Intellectual Property Protection & Competitive Behavior**

| SASB Code    | SASB Metrics   | Reference/Comment   |
|--------------|--|---|
| TC-SC-520a.1 | Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations | Not reported due to confidentiality constraints/legal prohibitions. |

#### **Activity Metrics**

| SASB Code   | SASB Metrics                                   | Reference/Comment |
|-------------|--|-------------------|
| TC-SC-000.A | Total production                               | Not reported      |
| TC-SC-000.B | Percentage of production from owned facilities | Not reported      |