

GRI content index

General disclosures

GRI Standard and disclosure	Reference	Omission reason and Comment
2-1 Organizational details	Company profile List of shareholdings	
2-2 Entities included in the organization's sustainability reporting	Report profile List of shareholdings	
2-3 Reporting period, frequency and contact point	Report profile	
2-4 Restatements of information	Report profile	
2-5 External assurance	Assurance report	
2-6 Activities, value chain and other business relationships	Company profile Supply chain management Mica supply chain Report profile Fundamental information about the Group Macroeconomic and sector-specific environment	
2-7 Employees	Report profile Indicators: employees	Comment: We report employee figures in line with internal management categories, possibly independent of the region. The employment format "non-guaranteed hours employees" stipulated by the GRI does not represent a relevant employment category for us and is therefore not reported.
2-8 Workers who are not employees	Career with us	Omission reason: Information unavailable/incomplete Comment: Workers who are not employees (e.g. supervised temporary staff) are not logged in our employee data base.
2-9 Governance structure and composition	Sustainability strategy & goals Management Statement on corporate governance Procedures of the Boards Objectives of the Supervisory Board	

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	Sustainability strategy & goals Report of the supervisory board Risk & opportunities	
2-13 Delegation of responsibility for managing impacts	Sustainability strategy & goals	
2-14 Role of the highest governance body in sustainability reporting	Report profile	
2-15 Conflicts of interest	Information on corporate governance practices	
2-16 Communication of critical concerns	Sustainability strategy & goals Compliance management Indicators: business ethics Information on corporate governance practices	Omission reason: Confidentiality constraints Comment: Due to the sensitive nature of critical concerns, these figures are only for internal use (except where external reporting is legally required). Significant additions to or changes in the risk register are disclosed in due course to the Executive Board on an ad hoc basis, as per stipulations in the risk policy.
2-17 Collective knowledge of the highest governance body	Sustainability strategy & goals Information on corporate governance practices	
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	
2-20 Process to determine remuneration	Compensation report Voting results Annual General Meeting 2022	
2-21 Annual total compensation ratio	Career with us	Omission reason: Not applicable Comment: Competitive salaries and additional benefits not only increase our attractiveness as an employer; they also motivate our people and build loyalty to the company. The compensation we offer is based on market analyses in the relevant field, the value of the respective position, and the employee's skill set and performance.

Compensation and benefits across the entire Group are defined by our global HR policies and frameworks. As far as possible, we strive to offer all our employees comparable compensation structures. Furthermore, we monitor our compliance with minimum standards. We do not consider the information required under GRI 2-21 to be relevant to assessing the fairness of our compensation structures.

2-22 Statement on sustainable development strategy	Letter from the CEO	
2-23 Policy commitments	Governance Compliance management Human rights	
2-24 Embedding policy commitments	Governance Compliance management Human rights Information on corporate governance practices	
2-25 Processes to remediate negative impacts	Sustainability strategy & goals Materiality analysis Compliance management Human rights Indicators: business ethics Report on Risks and Opportunities	
2-26 Mechanisms for seeking advice and raising concerns	Sustainability strategy & goals Stakeholder dialogue Compliance management	
2-27 Compliance with laws and regulations	Other provisions Compliance management Interactions with health systems Indicators: business ethics	
2-28 Membership associations	Stakeholder dialogue	
2-29 Approach to stakeholder engagement	Stakeholder dialogue	
2-30 Collective bargaining agreements	Corporate culture	
GRI Standard and disclosure	Reference	Omission reason and Comment
3-1 Process to determine material topics	Materiality analysis	
3-2 List of material topics	Materiality analysis	

Economic Standards

GRI Standard and disclosure	Reference	Omission reason and Comment
GRI 201: Economic Performance 2016		
3-3 Management of material topics	Company profile Statement on Corporate Governance Economic performance Pension schemes Report on Risks and Opportunities	
201-1 Direct economic value generated and distributed	Indicators: employees Indicators: economics Indicators: community Consolidated income statement Consolidated cash flow statement Operating activities Personnel expenses	
201-2 Financial implications and other risks and opportunities due to climate change	Climate action Water management TCFD index CDP Climate change CDP Water security Report on Risks and Opportunities	Comment: We report in detail on various aspects of climate change as part of our participation in the CDP (formerly known as the Carbon Disclosure Project).
201-3 Defined benefit plan obligations and other retirement plans	Indicators: employees Pension schemes	
201-4 Financial assistance received from government	Accounting: Property, plant and equipment Research and development costs	
GRI 202: Market Presence 2016		
3-3 Management of material topics	Career with us Corporate culture	
202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Career with us Diversity, equity & inclusion	Omission reason: Not applicable Comment: This indicator is not relevant to us, which is why we do not collect data on the ratio of the standard entry-level wage compared to the local minimum wage. Our Global Rewards Policies apply to all our subsidiaries worldwide and guarantee a systematic compensation structure. Both base pay and short-term variable compensation are oriented to the median

		base pay of the relevant reference market. Our pay ranges are reviewed on an annual basis and reflect market conditions. We adhere to local minimum wage levels.
202-2 Proportion of senior management hired from the local community	Career with us Diversity, equity & inclusion	Omission reason: Not applicable Comment: We promote both the recruitment of local employees and their international deployment at all hierarchical levels. However, we do not record the proportion of local managers, as this is not relevant for the strategic personnel management of our company.
GRI 203: Indirect Economic Impacts 2016		
3-3 Management of material topics	Global health Prices of medicines Health capacity & awareness	
203-1 Infrastructure investments and services supported	Global health Health capacity & awareness Mica supply chain Community engagement	
203-2 Significant indirect economic impacts	Prices of medicines Health capacity & awareness Community engagement Materiality analysis	
GRI 204: Procurement Practices 2016		
3-3 Management of material topics	Sustainable supply chain management Mica supply chain Human rights	
204-1 Proportion of spending on local suppliers	Sustainable supply chain management	Omission reason: Not applicable Comment: We have no internal guidelines stipulating that preference be given to local vendors in allocating contracts and therefore do not collect this type of data. In some countries, local laws require contracts to be awarded to regional suppliers.
GRI 205: Anti-corruption 2016		
3-3 Management of material topics	Compliance management Responsible interactions with health systems	
205-1 Operations assessed for risks related to corruption	Compliance management Indicators: business ethics Report on Risks and Opportunities	

205-2 Communication and training about anti-corruption policies and procedures	Compliance management Indicators: business ethics	
205-3 Confirmed incidents of corruption and actions taken	Compliance management Indicators: business ethics Report on Risks and Opportunities	Comment: As applicable, we report on risks from litigation and legal proceedings in our Report on Risks and Opportunities.
GRI 206: Anti-competitive Behavior 2016		
3-3 Management of material topics	Compliance management Responsible interactions with health systems	
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Indicators: business ethics Report on Risks and Opportunities	

Environmental Standards

GRI Standard and disclosure	Reference	Omission reason and Comment
GRI 301: Materials 2016		
3-3 Management of material topics	Sustainable products & packaging	
301-1 Materials used by weight or volume	Sustainable products & packaging	<p>Omission reason: Information unavailable/incomplete</p> <p>Comment: We only record the weight of the raw materials that are directly used in our pharmaceuticals and chemicals, which came to 416 metric kilotons in 2022 (2021: 400 metric kilotons). Additionally, we utilize operating supplies and packaging materials, such as folding boxes, glass bottles and ampules.</p>
301-2 Recycled input materials used	Sustainable products & packaging	<p>Omission reason: Information unavailable/incomplete</p> <p>Comment: In all our endeavors, we attempt to efficiently utilize materials and recycle as much as possible. Where feasible, we use recycled materials (in packaging, for instance.) Overall, our company considers material consumption to be a major concern. There are few opportunities to use recycled material in our production processes because our business model puts us at the start of the value chain. We therefore do not collect such data at Group level. Individual data and measures are reported in the respective chapters.</p>
301-3 Reclaimed products and their packaging materials	Sustainable products & packaging	<p>Omission reason: Information unavailable/incomplete</p> <p>Comment: Owing to the multitude of products we supply and the minimal comparability of our various initiatives, we do not collect quantitative data at the Group level. The individual measures taken by our various businesses are reported in the respective chapters.</p>
GRI 302: Energy 2016		
3-3 Management of material topics	Climate action Environmental protection Sustainable products & packaging	
302-1 Energy consumption within the organization	Climate action Indicators: environment	

302-2 Energy consumption outside of the organization	Climate action Indicators: environment	Omission reason: Information unavailable/incomplete Comment: To date, we have not been tracking energy consumption outside our organization, but we are working to create more transparency on our Scope 3 emissions. Going forward, we will also make efforts to track energy consumption outside of our organization.
302-3 Energy intensity	Climate action Indicators: environment	
302-4 Reduction of energy consumption	Climate action Indicators: environment	
302-5 Reductions in energy requirements of products and services	Climate action Indicators: environment	
GRI 303: Water and Effluents 2018		
3-3 Management of material topics	Water management Environmental protection	
303-1 Interactions with water as a shared resource	Water management	
303-2 Management of water discharge-related impacts	Water management	
303-3 Water withdrawal	Water management Indicators: environment	Omission reason: Not applicable Comment: The amount of seawater and produced water withdrawn is not significant and is therefore not reported separately. The breakdown of the water withdrawal sources in accordance with the GRI categories “fresh water” and “other water” is not relevant for us owing to the high water quality required and is therefore not reported.
303-4 Water discharge	Water management Indicators: environment	Omission reason: Not applicable Comment: The volume of seawater and groundwater discharged is not significant and is therefore not reported separately.
303-5 Water consumption	Water management Indicators: environment	Omission reason: Not applicable Comment: Most of the water we use in our production streams is released back into aquatic ecosystems through direct or indirect discharges. Evaporation processes are not a material part of our manufacturing operations. At individual manufacturing sites, we incorporate small amounts of water into our products. We do not operate processes that withdraw water in relevant volumes from

the aquatic environment like incorporation in products or evaporation into the atmosphere. Neither do we operate technical installations like water reservoirs with the purpose of water withdrawal. Thus, water consumption is not material to our company.

GRI 304: Biodiversity 2016

3-3 Management of material topics	Environmental protection Sustainable products & packaging	
304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Environmental protection	<p>Omission reason: Information unavailable/incomplete</p> <p>Comment: Our land use planning takes biodiversity impacts into account, with appropriate protective measures being taken on a case-by-case basis.</p>
304-2 Significant impacts of activities, products and services on biodiversity	Environmental protection Materiality analysis	
304-3 Habitats protected or restored	Environmental protection	
304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Environmental protection	<p>Omission reason: Information unavailable/incomplete</p> <p>Comment: Our land use planning takes biodiversity impacts into account, with appropriate protective measures being taken on a case-by-case basis.</p>

GRI 305: Emissions 2016

3-3 Management of material topics	Climate action Environmental protection	
305-1 Direct (Scope 1) GHG emissions	Climate action Indicators: environment	
305-2 Energy indirect (Scope 2) GHG emissions	Climate action Indicators: environment	
305-3 Other indirect (Scope 3) GHG emissions	Climate action Indicators: environment CDP Climate change	
305-4 GHG emissions intensity	Climate action Indicators: environment	
305-5 Reduction of GHG emissions	Climate action Sustainable products & packaging Indicators: environment CDP Climate change	
305-6 Emissions of ozone-depleting substances (ODS)	Indicators: environment	

305-7 Nitrogen oxides (NO_x), sulfur oxides (SO_x), and other significant air emissions

[Indicators: environment](#)

GRI 306: Waste 2020

3-3 Management of material topics

[Waste & recycling](#)
[Environmental protection](#)

306-1 Waste generation and significant waste-related impacts

[Waste & recycling](#)

306-2 Management of significant waste-related impacts

[Waste & recycling](#)

306-3 Waste generated

[Waste & recycling](#)

306-4 Waste diverted from disposal

[Indicators: environment](#)

306-5 Waste directed to disposal

[Waste & recycling](#)
[Indicators: environment](#)

GRI 306: Effluents and Waste 2016

306-3 Significant spills

[Waste & recycling](#)

GRI 308: Supplier Environmental Assessment 2016

3-3 Management of material topics

[Sustainable supply chain management](#)
[Mica supply chain](#)

308-1 New suppliers that were screened using environmental criteria

[Sustainable supply chain management](#)

Omission reason: Not applicable

Comment: We do not report the “percentage of new suppliers that were screened using environmental criteria” since this information is not relevant for managing our sustainable supplier management activities.

308-2 Negative environmental impacts in the supply chain and actions taken

[Sustainable supply chain management](#)
[Mica supply chain](#)

Omission reason: Information unavailable/incomplete

Comment: We work closely with our strategic suppliers and monitor various risk domains via our supplier risk assessments. In this context, we help our suppliers to achieve improvements and to set up risk mitigation measures. The GRI disclosures 308-2-d and 308-2-e are not reported since they are not relevant for us.

Social Standards

GRI Standard and disclosure	Reference	Omission reason and Comment
GRI 401: Employment 2016		
3-3 Management of material topics	Career with us Corporate culture Human rights	
401-1 New employee hires and employee turnover	Indicators: employees	
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Career with us	Omission reason: Information unavailable/incomplete Comment: Part-time employees receive the same eligibility for employee benefits as full-time workers. Employees with temporary contracts, however, may not be entitled to all company benefits, such as a company pension.
401-3 Parental leave	Career with us Indicators: employees	
GRI 402: Labor/Management Relations 2016		
3-3 Management of material topics	Corporate culture	
402-1 Minimum notice periods regarding operational changes	Corporate culture	Omission reason: Not applicable Comment: The regulations on periods of notice vary worldwide. We apply the rules that are in force locally. There is no need for us to track periods of notice at Group level.
GRI 403: Occupational Health and Safety 2018		
3-3 Management of material topics	Health & safety Plant, process & transport safety	Comment: The disclosures under GRI 403 pertain to our employees as well as supervised temporary staff. They do not include employees of contractors. Consequently, not all the employee groups specified by GRI are reflected.
403-1 Occupational health and safety management system	Health & safety	
403-2 Hazard identification, risk assessment, and incident investigation	Health & safety Plant, process & transport safety	
403-3 Occupational health services	Health & safety	

403-4 Worker participation, consultation, and communication on occupational health and safety

[Health & safety](#)

Comment: Occupational health and safety committees are required by law in Germany. All employees of Merck KGaA, Darmstadt, Germany are therefore represented by such committees, which operate at site level. These employees represent around 13% of our global workforce. The majority of sites outside Germany also have health and safety committees to represent their employees. The organization of these committees is the responsibility of our individual sites. Health and safety issues are governed Group-wide by our EHS Policy. The organizational implementation of this policy is the responsibility of our individual sites and is subject to local laws and regulations. Merck KGaA, Darmstadt, Germany, which accounts for approximately 13% of our global workforce, has company agreements in place on occupational health and safety.

403-5 Worker training on occupational health and safety

[Health & safety](#)
[Plant, process & transport safety](#)

403-6 Promotion of worker health

[Health & safety](#)

403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

[Health & safety](#)
[Human rights](#)
[Plant, process & transport safety](#)

403-8 Workers covered by an occupational health and safety management system

[Health & safety](#)

403-9 Work-related injuries

[Health & safety](#)
[Plant, process & transport safety](#)
[Indicators: employees](#)

Comment: We have identified the lost time injury rate (LTIR) as a key performance indicator for our company.

403-10 Work-related ill health

[Health & safety](#)
[Plant, process & transport safety](#)
[Indicators: employees](#)

Omission reason: Information unavailable/incomplete

Comment: At Group level, we do not collect data regarding the types of potential work-related illnesses or fatalities. Our sites may collect data on the incidence of occupational illness as needed.

GRI 404: Training and Education 2016

3-3 Management of material topics	Career with us Diversity, equity & inclusion Corporate culture	
404-1 Average hours of training per year per employee	Career with us	<p>Omission reason: Not applicable</p> <p>Comment: We do not keep track of the average hours our employees spend on vocational training and continuing education because this indicator does not have any bearing on the quality or success of our efforts.</p>
404-2 Programs for upgrading employee skills and transition assistance programs	Sustainable supply chain management Human rights Product-related crime Plant, process & transport safety Career with us Corporate culture Diversity, equity & inclusion Environmental protection	
404-3 Percentage of employees receiving regular performance and career development reviews	Career with us Indicators: employees	

GRI 405: Diversity and Equal Opportunity 2016

3-3 Management of material topics	Diversity, equity & inclusion Career with us Corporate culture Objectives of the Supervisory Board with respect to its composition	
405-1 Diversity of governance bodies and employees	Diversity, equity & inclusion Indicators: employees The Executive Board The Supervisory Board Objectives of the Supervisory Board with respect to its composition Diversity policy	

405-2 Ratio of basic salary and remuneration of women to men

[Career with us](#)
[Diversity, equity & inclusion](#)

Omission reason: Not applicable

Comment: As a core principle, our compensation systems and processes do not distinguish between women and men. The salaries we offer are predicated on the respective job description and are based on our Global Job Catalog, which has fixed salary bands that are identical for men and women. Variable salary components that fall under performance-based compensation are paid based on whether mutually agreed targets have been achieved. A performance management system governs this process.

GRI 406: Non-discrimination 2016

3-3 Management of material topics

[Diversity, equity & inclusion](#)
[Corporate culture](#)

406-1 Incidents of discrimination and corrective actions taken

[Diversity, equity & inclusion](#)
[Indicators: business ethics](#)

GRI 407: Freedom of Association and Collective Bargaining 2016

3-3 Management of material topics

[Sustainable supply chain management](#)
[Human rights](#)
[Corporate culture](#)

407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk

[Sustainable supply chain management](#)
[Human rights](#)

GRI 408: Child Labor 2016

3-3 Management of material topics

[Sustainable supply chain management](#)
[Mica supply chain](#)
[Human rights](#)

408-1 Operations and suppliers at significant risk for incidents of child labor

[Sustainable supply chain management](#)
[Human rights](#)
[Mica supply chain](#)

GRI 409: Forced or Compulsory Labor 2016

3-3 Management of material topics

[Sustainable supply chain management](#)
[Mica supply chain](#)
[Human rights](#)

409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor

[Sustainable supply chain management](#)
[Mica supply chain](#)
[Human rights](#)

GRI 410: Security Practices 2016

3-3 Management of material topics	Human rights Sustainable supply chain management	
410-1 Security personnel trained in human rights policies or procedures	Human rights	<p>Omission reason: Information unavailable/incomplete</p> <p>Comment: As part of our Security Governance Framework, we plan to integrate human rights aspects even more strongly into security-relevant processes, for instance in training courses for security personnel. To this end, we will offer webinars on the topic of human rights on the established Security Academy platform in regular intervals, among other things.</p>

GRI 414: Supplier Social Assessment 2016

3-3 Management of material topics	Sustainable supply chain management Mica supply chain Human rights	
414-1 New suppliers that were screened using social criteria	Sustainable supply chain management	<p>Omission reason: Not applicable</p> <p>Comment: We do not report the “percentage of new suppliers that were screened using social criteria” since this information is not relevant for managing our sustainable supplier management activities.</p>
414-2 Negative social impacts in the supply chain and actions taken	Sustainable supply chain management Mica supply chain	

GRI 415: Public Policy 2016

3-3 Management of material topics	Stakeholder dialogue	
415-1 Political contributions	Stakeholder dialogue	

GRI 416: Customer Health and Safety 2016

3-3 Management of material topics	Clinical studies Patient safety Product-related crime Chemical product safety Sustainable products & packaging Report on Risks and Opportunities	
416-1 Assessment of the health and safety impacts of product and service categories	Chemical product safety	

416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Clinical studies Chemical product safety Report on Risks and Opportunities	Comment: As applicable, we report on risks from litigation and legal proceedings in our Report on Risks and Opportunities.
GRI 417: Marketing and Labeling 2016		
3-3 Management of material topics	Compliance management Responsible interactions with health systems Patient safety Chemical product safety	
417-1 Requirements for product and service information and labeling	Patient safety Chemical product safety	Comment: All pharmaceuticals are subject to reporting and notification requirements, which we fulfill. In line with the statutory requirements, we provide our customers with easily accessible and relevant information on the safe handling and use of our chemical products. We report on the individual requirements in the respective chapters.
417-2 Incidents of non-compliance concerning product and service information and labeling	Patient safety Chemical product safety Report on Risks and Opportunities	
417-3 Incidents of non-compliance concerning marketing communications	Report on Risks and Opportunities	Comment: As applicable, we report on risks from litigation and legal proceedings in our Report on Risks and Opportunities.
GRI 418: Customer Privacy 2016		
3-3 Management of material topics	Data protection & cyber security Clinical studies	
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Data protection & cyber security Clinical studies Indicators: business ethics	

Additional material topics

Additional material topics

Clinical studies

3-3 Management of material topics	Clinical studies
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Animal welfare

3-3 Management of material topics	Animal welfare
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Bioethics

3-3 Management of material topics	Bioethics
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Digital ethics

3-3 Management of material topics	Digital ethics
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Health for all (incl. prices of medicines, access to health, health awareness)

3-3 Management of material topics	Global health Open innovation sharing Prices of medicines Health capacity & awareness
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Product-related crime

3-3 Management of material topics	Product-related crime
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