

GRI content index

General disclosures

GRI 2: General Disclosures 2021

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

GRI Standard and disclosure	Reference	Omission reason and Comment
2-9	Governance structure and composition	staff) are not logged in our employee data base. We are reviewing the relevant disclosure for fiscal 2024.
2-10	Nomination and selection of the highest governance body	
2-11	Chair of the highest governance body	
2-12	Role of the highest governance body in overseeing the management of impacts	
2-13	Delegation of responsibility for managing impacts	
2-14	Role of the highest governance body in sustainability reporting	
2-15	Conflicts of interest	
2-16	Communication of critical concerns	<p>Omission reason: Confidentiality constraints</p> <p>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</p>

GRI Standard and disclosure	Reference	Omission reason and Comment
		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 2023
2-21	Annual total compensation ratio	<p>Omission reason: Not applicable</p> <p>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.</p>
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

GRI Standard and disclosure	Reference	Omission reason and Comment
	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	
	Compliance management	
	Interactions with health systems	
	Indicators: business ethics	
	Other provisions	
2-28	Membership associations	
	Stakeholder dialogue	
2-29	Approach to stakeholder engagement	
	Stakeholder dialogue	
2-30	Collective bargaining agreements	
	Corporate culture	

GRI 3: Material Topics 2021

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 201: Economic Performance 2016

GRI Standard and disclosure	Reference	Omission reason and Comment
201: 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 report 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.
201-3 Defined benefit plan obligations and other retirement plans	Indicators: employees Career with us Pension schemes	Omission reason: Information unavailable/incomplete Comment: We report on the value of pension liabilities and similar obligations. We are reviewing the relevant disclosures for fiscal 2024 in accordance with 201-3-d and 201-3-e.
201-4 Financial assistance received from government	Accounting: Property, plant and equipment Research and development costs	

GRI 202: Market Presence 2016

GRI Standard and disclosure	Reference	Omission reason and Comment
202: 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	<p>Omission reason: Not applicable</p> <p>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.</p>
202-2 Proportion of senior management hired from the local community	Career with us Diversity, equity & inclusion	<p>Omission reason: Not applicable</p> <p>Comment: We promote both the recruitment of local employees and their international deployment at all hierarchical levels. The jobs posted on the internal job board are visible to all employees, regardless of the country they are in. However, we do not record the proportion of local managers, as this is not relevant for the strategic personnel management of our company.</p>

GRI 203: Indirect Economic Impacts 2016

GRI Standard and disclosure	Reference	Omission reason and Comment
203: 3-3 Management of material topics	Global Health Prices of medicines Health capacity & awareness	

GRI Standard and disclosure	Reference	Omission reason and Comment
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

GRI Standard and disclosure	Reference	Omission reason and Comment
204: 3-3 Management of material topics	Supply chain management Mica supply chain Human rights	
204-1 Proportion of spending on local suppliers	Supply chain management	<p>Omission reason: Not applicable</p> <p>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.</p>

GRI 205: Anti-corruption 2016

GRI Standard and disclosure	Reference	Omission reason and Comment
205: 3-3 Management of material topics	Compliance management Interactions with health systems	
205-1 Operations assessed for risks related to corruption	Compliance management Indicators: business ethics Report on Risks and Opportunities	

GRI Standard and disclosure	Reference	Omission reason and Comment
205-2 Communication and training about anti-corruption policies and procedures	Compliance management Indicators: business ethics Supply chain management	<p>Omission reason: Information unavailable/incomplete</p> <p>Comment: Our anti-corruption standard applies to all employees of our company. In addition, we expect all of our suppliers to comply with our Supplier Code of Conduct, which explicitly requires the combat of corruption and bribery. We are reviewing the relevant disclosures for fiscal 2024 in accordance with 205-2-a, 205-2-c and 205-d.</p>
205-3 Confirmed incidents of corruption and actions taken	Compliance management Indicators: business ethics Report on Risks and Opportunities	<p>Omission reason: Confidentiality constraints</p> <p>Comment: As applicable, we report on risks from litigation and legal proceedings in our Report on Risks and Opportunities. Due to the sensitive nature of corruption incidents and to avoid conclusions about individual cases, we do not report on 205-3-b and 205-3-c.</p>

GRI 206: Anti-competitive Behavior 2016

GRI Standard and disclosure	Reference	Omission reason and Comment
206: 3-3 Management of material topics	Compliance management 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 301: Materials 2016

GRI Standard and disclosure	Reference	Omission reason and Comment
301: 3-3 Management of material topics	<p>Sustainable products & packaging: Life Science</p> <p>Sustainable products & packaging: Healthcare</p> <p>Sustainable products & packaging: Electronics</p>	
301-1 Materials used by weight or volume	<p>Sustainable products & packaging: Life Science</p> <p>Sustainable products & packaging: Healthcare</p> <p>Sustainable products & packaging: Electronics</p>	<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 and are measurable, which came to 387 metric kilotons in 2023 (2022: 416 metric kilotons). Additionally, we utilize operating supplies and packaging materials, such as folding boxes, glass bottles and ampules. A breakdown into 301-1-i and 301-1-ii is currently not possible. We are reviewing a corresponding disclosure for fiscal 2024.</p>
301-2 Recycled input materials used	<p>Sustainable products & packaging: Life Science</p> <p>Sustainable products & packaging: Healthcare</p> <p>Sustainable products & packaging: Electronics</p>	<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. We are reviewing consolidation at Group level for fiscal 2024. Individual data and measures are reported in the respective chapters.</p>

GRI Standard and disclosure	Reference	Omission reason and Comment
301-3 Reclaimed products and their packaging materials	Sustainable products & packaging: Life Science Sustainable products & packaging: Healthcare Sustainable products & packaging: Electronics	<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. We are reviewing consolidation at Group level for fiscal 2024. The individual measures taken by our various businesses are reported in the respective chapters.</p>

GRI 302: Energy 2016

GRI Standard and disclosure	Reference	Omission reason and Comment
302: 3-3 Management of material topics	Climate action Environmental protection Sustainable products & packaging: Life Science Sustainable products & packaging: Healthcare Sustainable products & packaging: Electronics	
302-1 Energy consumption within the organization	Climate action Indicators: environment	
302-2 Energy consumption outside of the organization	Climate action Indicators: environment	<p>Omission reason: Information unavailable/incomplete</p> <p>Comment: To date, we have not been tracking energy consumption outside our organization, but we are reporting on our Scope 3 emissions.</p>
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

GRI Standard and disclosure	Reference	Omission reason and Comment
303: 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	<p>Omission reason: Not applicable</p> <p>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.</p>
303-4 Water discharge	Water management Indicators: environment	<p>Omission reason: Not applicable</p> <p>Comment: The volume of seawater and groundwater discharged is not significant and is therefore not reported separately.</p>
303-5 Water consumption	Water management Indicators: environment	<p>Omission reason: Not applicable</p> <p>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.</p>

GRI 304: Biodiversity 2016

GRI Standard and disclosure	Reference	Omission reason and Comment
304: 3-3 Management of material topics	Environmental protection Sustainable products & packaging: Life Science	
304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Environmental protection	Omission reason: Information unavailable/incomplete Comment: Our land use planning takes biodiversity impacts into account, with appropriate protective measures being taken on a case-by-case basis.
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	Omission reason: Information unavailable/incomplete Comment: Our land use planning takes biodiversity impacts into account, with appropriate protective measures being taken on a case-by-case basis.

GRI 305: Emissions 2016

GRI Standard and disclosure	Reference	Omission reason and Comment
305: 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	

GRI Standard and disclosure	Reference	Omission reason and Comment
305-4 GHG emissions intensity	Climate action Indicators: environment	
305-5 Reduction of GHG emissions	Climate action Sustainable products & packaging: Life Science Sustainable products & packaging: Healthcare Sustainable products & packaging: Electronics Indicators: environment CDP Climate change	
305-6 Emissions of ozone-depleting substances (ODS)	Indicators: environment	
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Indicators: environment	

GRI 306: Waste 2020

GRI Standard and disclosure	Reference	Omission reason and Comment
306: 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

GRI Standard and disclosure	Reference	Omission reason and Comment
306-3 Significant spills	Waste & recycling	

GRI 308: Supplier Environmental Assessment 2016

GRI Standard and disclosure	Reference	Omission reason and Comment
308: 3-3 Management of material topics	Supply chain management Mica supply chain	
308-1 New suppliers that were screened using environmental criteria	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	Supply chain management Mica supply chain	Omission reason: Not applicable 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-b, 308-2-d and 308-2-e are not reported since they are not relevant for us.

Social standards

GRI 401: Employment 2016

GRI Standard and disclosure	Reference	Omission reason and Comment
401: 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	<p>Omission reason: Information unavailable/incomplete</p> <p>Comment: Part-time employees generally receive the same eligibility for employee benefits as full-time workers. Eligibility may require a minimum level of work hours in some countries. Employees with temporary contracts, however, may not be entitled to all company benefits, such as a company pension.</p>
401-3 Parental leave	Career with us Indicators: employees	

GRI 402: Labor/Management Relations 2016

GRI Standard and disclosure	Reference	Omission reason and Comment
402: 3-3 Management of material topics	Corporate culture	
402-1 Minimum notice periods regarding operational changes	Corporate culture	<p>Omission reason: Not applicable</p> <p>Comment: The regulations on periods of notice vary worldwide. We apply the rules that are in force locally and do not track periods of notice at Group level.</p>

GRI 403: Occupational Health and Safety 2018

GRI Standard and disclosure	Reference	Omission reason and Comment
403: 3-3 Management of material topics	Health & safety Plant, process & transport safety	<p>Comment: The disclosures under GRI 403 pertain to our main employee groups, for example our own employees as well as supervised temporary staff. They do not include employees of contractors. Consequently, not all the employee groups specified by GRI are taken into consideration.</p>
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	<p>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. They account for around 6% of our total 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, has company agreements in place on occupational health and safety.</p>
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	Health & safety	

GRI Standard and disclosure	Reference	Omission reason and Comment
impacts directly linked by business relationships	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 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 about the types of potential work-related illnesses or fatalities. Our sites may collect data on occupational illness as needed. We are reviewing consolidation at Group level for fiscal 2024.

GRI 404: Training and Education 2016

GRI Standard and disclosure	Reference	Omission reason and Comment
404: 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	Omission reason: Not applicable 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.
404-2 Programs for upgrading employee skills and transition assistance programs	Supply chain management Human rights Product-related crime Plant, process & transport safety	

GRI Standard and disclosure	Reference	Omission reason and Comment
	Career with us	
	Corporate culture	
	Diversity, equity & inclusion	
	Environmental protection	
404-3	Percentage of employees receiving regular performance and career development reviews	<p>Career with us</p> <p>Indicators: employees</p>

GRI 405: Diversity and Equal Opportunity 2016

GRI Standard and disclosure	Reference	Omission reason and Comment
405: 3-3	Management of material topics	
	Diversity, equity & inclusion	
	Career with us	
	Objectives of the Supervisory Board	
405-1	Diversity of governance bodies and employees	
	Diversity, equity & inclusion	
	Indicators: employees	
	The Executive Board	
	The Supervisory Board	
	Objectives of the Supervisory Board	
	Diversity policy	
405-2	Ratio of basic salary and remuneration of women to men	<p>Omission reason: Not applicable</p> <p>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</p>

GRI Standard and disclosure	Reference	Omission reason and Comment
		performance management system governs this process.

GRI 406: Non-discrimination 2016

GRI Standard and disclosure	Reference	Omission reason and Comment
406: 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	Omission reason: Confidentiality constraints Comment: Due to the sensitive nature of discrimination cases and to avoid conclusions about individual cases, we do not report on 406-1-b-iii.

GRI 407: Freedom of Association and Collective Bargaining 2016

GRI Standard and disclosure	Reference	Omission reason and Comment
407: 3-3 Management of material topics	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	Supply chain management Human rights	

GRI 408: Child Labor 2016

GRI Standard and disclosure	Reference	Omission reason and Comment
408: 3-3 Management of material topics	Supply chain management Mica supply chain Human rights	

GRI Standard and disclosure	Reference	Omission reason and Comment
408-1 Operations and suppliers at significant risk for incidents of child labor	Supply chain management Human rights Mica supply chain	

GRI 409: Forced or Compulsory Labor 2016

GRI Standard and disclosure	Reference	Omission reason and Comment
409: 3-3 Management of material topics	Supply chain management Mica supply chain Human rights	
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Supply chain management Mica supply chain Human rights	

GRI 410: Security Practices 2016

GRI Standard and disclosure	Reference	Omission reason and Comment
410: 3-3 Management of material topics	Human rights 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 plan to 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

GRI Standard and disclosure	Reference	Omission reason and Comment
414: 3-3 Management of material topics	Supply chain management Mica supply chain Human rights	
414-1 New suppliers that were screened using social criteria	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	Supply chain management Mica supply chain	<p>Omission reason: Information unavailable/incomplete</p> <p>Comment: We work closely with our strategic suppliers and monitor various risk domains via our supplier risk assessment. In doing so, we support our suppliers with improvements and measures to minimise risk. Due to the large number of our suppliers, we do not have data for 414-2-b, 414-2-d and 414-2-e for the entire Group. We are reviewing consolidation at Group level for fiscal 2024.</p>

GRI 416: Customer Health and Safety 2016

GRI Standard and disclosure	Reference	Omission reason and Comment
416: 3-3 Management of material topics	Clinical studies Patient safety Product-related crime Chemical product safety Report on Risks and Opportunities	
416-1 Assessment of the health and safety impacts of product and service categories	Chemical product safety	<p>Omission reason: Not applicable</p> <p>Comment: All pharmaceuticals are subject to reporting and notification</p>

GRI Standard and disclosure	Reference	Omission reason and Comment
		requirements, which we fulfill. In line with the statutory requirements, we provide our customers with relevant information on the safe handling and use of our chemical products. We report on the individual requirements in the respective chapters.
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

GRI Standard and disclosure	Reference	Omission reason and Comment
417: 3-3 Management of material topics	Compliance management Interactions with health systems Patient safety Chemical product safety	
417-1 Requirements for product and service information and labeling	Patient safety Chemical product safety	Omission reason: Not applicable Comment: All pharmaceuticals are subject to reporting and notification requirements, which we fulfill. In line with the statutory requirements, we provide our customers with 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

GRI Standard and disclosure	Reference	Omission reason and Comment
418: 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

Clinical studies

GRI Standard and disclosure	Reference	Omission reason and Comment
3-3 Management of material topics	Clinical studies	

Animal welfare

GRI Standard and disclosure	Reference	Omission reason and Comment
3-3 Management of material topics	Animal welfare	

Bioethics

GRI Standard and disclosure	Reference	Omission reason and Comment
3-3 Management of material topics	Bioethics	

Digital ethics

GRI Standard and disclosure	Reference	Omission reason and Comment
3-3 Management of material topics	Digital ethics	

Access to health

GRI Standard and disclosure	Reference	Omission reason and Comment
3-3 Management of material topics	Global Health Innovation sharing Health capacity & awareness	

Prices of medicines

GRI Standard and disclosure	Reference	Omission reason and Comment
3-3 Management of material topics	Prices of medicines	

Product-related crime

GRI Standard and disclosure	Reference	Omission reason and Comment
3-3 Management of material topics	Product-related crime	