

# 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	<a href="#">S4 (Patient health and safety)</a> <a href="#">S4-1 (Patient health and safety)</a> <a href="#">S4-2; S4-3 (Patient health and safety)</a> <a href="#">S4-4 (Patient health and safety)</a> <a href="#">R&amp;D: Positions &amp; Policies (Healthcare)</a>
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 2025, there were 13 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	<a href="#">Our strategy to improve health equity</a> <a href="#">S4-2; S4-3 (Patient health and safety)</a> <a href="#">S4-4 (Access to our products and services and access to (quality) information)</a>
HC-BP-240a.2	List of products of the WHO List of Prequalified Medicinal Products as part of its Prequalification of Medicines Programme (PQP)	In 2025, 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
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	<p>The following overview shows the percentage change (2025 vs. 2024) in the average list price (WAC*) of our Healthcare U.S. product portfolio compared to the previous year (numbers in brackets: 2024 vs. 2023):</p> <p>Rebif®: 4.0% (6.5%)  Mavenclad®: 6.6% (6.6%)  Bavencio®: 7.7% (5.4%)  Gonal-f®: 0.0% (0.0%)  Cetrotide®: 5.0% (5.0%)  Ovidrel®: 7.5% (7.5%)  Serostim®: 3.0% (5.5%)  Tepmetko®: 5.5% (5.5%)</p> <p>We do not report any net price for confidentiality reasons.</p> <p>*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 U.S. equivalent for Ex-Factory (EXF) wholesale price that our company uses globally to label the price from the manufacturer to the wholesaler.</p>
HC-BP-240b.3	Percentage change in: (1) list price and (2) net price of product with largest increase compared to previous reporting period	<p>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®.</p> <p>We do not report any net price for confidentiality reasons.</p>

## Drug Safety

SASB Code	SASB Metrics	Reference/Comment
HC-BP-250a.1	Products listed in public medical product safety or adverse event alert databases	<p>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 being 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:</p> <p><a href="#">Safety information and adverse event reporting program</a>  <a href="#">Adverse event reporting system (FAERS) public dashboard</a></p>
HC-BP-250a.2	Number of fatalities associated with products	<p>Due to different products being 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:</p> <p><a href="#">Adverse event reporting system (FAERS) public dashboard</a></p>
HC-BP-250a.3	(1) Number of recalls issued, (2) total units recalled	<p>In 2025, we had 3 drug product recalls affecting 446689 units in total. None of the recalls were related to the USA.</p> <p>None of the recalls were 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.</p> <p>See also:  <a href="#">S4-2; S4-3 (Patient health and safety)</a></p>
HC-BP-250a.4	Total amount of product accepted for take-back, reuse, or disposal	<p>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.</p>
HC-BP-250a.5	Number of enforcement actions taken in response to violations of good manufacturing practices (GMP) or equivalent standards, by type	<p>In 2025 we had no such enforcement actions.</p>

## 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	<a href="#">S4-2; S4-3 (Patient health and safety)</a>
HC-BP-260a.2	Discussion of process for alerting customers and business partners to potential or known risks associated 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: <a href="#">S4-2; S4-3 (Patient health and safety)</a>
HC-BP-260a.3	Number of actions that led to raids, seizure, arrests, or filing of criminal charges related to counterfeit products	We report the number of actions that lead to filed cases related to counterfeit products to the authorities. For our Group-wide approach to counterfeit products, please see:  <a href="#">S4-2; S4-3 (Patient health and safety)</a>

## 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	<a href="#">S4-1 (Patient health and safety)</a>

## 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.  <a href="#">S1</a> <a href="#">S1-4</a>
HC-BP-330a.2	(1) Voluntary and (2) involuntary turnover rate for: (a) executives/senior managers, (b) mid-level managers, (c) professionals, and (d) all others	We report the overall turnover rate (including voluntary as well as involuntary fluctuation).  <a href="#">S1-6</a>

## Supply Chain Management

SASB Code	SASB Metrics	Reference/Comment
HC-BP-430a.1	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	<p>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. Furthermore, our commitment to operational excellence is validated through regular audits for ISO 14001 (Environmental Management), ISO 9001 (Quality Management), and ISO 45001 (Occupational Health and Safety).</p> <p>As a major supplier to the pharmaceutical industry, our Life Science business sector continues to participate in the Rx-360 audit program. Reflecting our commitment to sustainability performance, we achieved an EcoVadis Platinum medal in 2025, placing us among the top 1% of companies assessed globally.</p> <p>Regarding our supplier base, we ensure the integrity of our supply chain through memberships in the industry initiatives "Together for Sustainability" (TFS) and the "Pharmaceutical Supply Chain Initiative" (PSCI). We have streamlined our supplier sustainability assessments by leveraging EcoVadis to gain deep insights into our partners' ESG performance. We have paused utilizing Integrity Next or Sustainalytics for these specific supplier assessments.</p> <p>See also: <a href="#">S2-4</a></p>

## 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	<a href="#">Our strategy to improve patient health</a> <a href="#">Our strategy to improve health equity</a> <a href="#">Dealing with medical professionals and transparency reporting</a> <a href="#">Our values and Code of Conduct</a>

## Activity Metrics

SASB Code	SASB Metrics	Reference/Comment
HC-BP-000.A	Number of patients treated	<p>In 2025, our Healthcare products were used to treat around 108 million patients, thereof more than 70 million patients in low- and middle-income countries.</p> <p>Additionally, we donated more than 187 million praziquantel tablets, enough to treat schistosomiasis in around 75 million school-aged children in 2025.</p> <p>See also: <a href="#">S4-4 (Access to our products and services and access to (quality) information)</a></p>
HC-BP-000.B	Number of drugs (1) in portfolio and (2) in research and development (Phases 1-3)	<p>We disclose our drug portfolio and R&amp;D pipeline in the Annual Report and our website: <a href="#">Our Healthcare portfolio</a> <a href="#">Research &amp; Development (Healthcare)</a> <a href="#">Our Healthcare pipeline</a></p>

## 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 <a href="#">website</a> (excluding custom requests):  <a href="#">Life Science portfolio</a>
HC-MS-240a.3	Percentage change in: (1) weighted average list price and (2) weighted average net price across product portfolio compared to previous reporting period	We disclose price information for our products via our <a href="#">website</a> (excluding custom requests):  <a href="#">Life Science portfolio</a>

### 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 2025, there were no recalls.
HC-MS-250a.2	Products listed in any public medical product safety or adverse event alert database	In 2025, 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 2025, 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 2025, Life Science received five FDA inspections with each concluding Voluntary Action indicated with no enforcement actions.

### 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 <a href="#">Terms and Conditions</a> under "Use of Products".  See also: <a href="#">S4-1 (Patient health and safety)</a>

## 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	<p>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, we work in alignment with the European Chemicals Strategy for Sustainability (CSS) to develop 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&amp;D through our Design for Sustainability framework. 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.</p> <p>See also:  <a href="#">E2-1</a>  <a href="#">E2-2</a>  <a href="#">E5-3</a></p>
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	<p>Since 2013, we have partnered with Seeding Labs, a non-profit organization dedicated to equipping scientists in resource-limited countries with scientific equipment and support. In 2025, we donated 207 items of scientific equipment valued at more than US\$ 255,360.</p> <p>See also:  <a href="#">E5-1</a>  <a href="#">E5-2</a>  <a href="#">Sustainability and Social Business Innovation</a></p>

## Supply Chain Management

SASB Code	SASB Metrics	Reference/Comment
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	<p>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.</p> <p>(1) Rx-360 audit programs are conducted across the Life Science business on a multi-year cycle with approximately 17% of our manufacturing facilities audited annually.</p> <p>(2) Approximately 1.7% of our tier 1 supplier facilities participated in third party audit programs such as Rx-360.</p> <p><a href="#">Product safety (Life Science)</a>  <a href="#">Quality &amp; regulatory management (Life Science)</a></p>
HC-MS-430a.2	Description of efforts to maintain traceability within the distribution chain	<p>For our Group-wide approach see also:  <a href="#">S2-4</a>  <a href="#">S4-4 (Patient health and safety)</a></p>
HC-MS-430a.3	Description of the management of risks associated with the use of critical materials	<p><a href="#">Business-related risks and opportunities</a>  <a href="#">E5-2</a>  <a href="#">S2-3</a>  <a href="#">S2-4</a></p>

## 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	<a href="#">S4 SBM-3</a> <a href="#">Our strategy to improve health equity</a> <a href="#">Our values and Code of Conduct</a>

## 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	<a href="#">E1-6</a>
TC-SC-110a.1	(2) amount of total emissions from perfluorinated compounds	<a href="#">CDP Climate change</a>
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	<a href="#">E1-1</a> <a href="#">E1-4</a>

## Energy Management in Manufacturing

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

## Water management

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

## Waste management

SASB Code	SASB Metrics	Reference/Comment
TC-SC-150a.1	(1) Amount of hazardous waste from manufacturing, (2) percentage recycled	<a href="#">E5-5</a>

## 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	<a href="#">S1-1</a> <a href="#">S1-3</a> <a href="#">S1-4</a> <a href="#">S1-5</a> <a href="#">E2-1</a>
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 embrace talent in all its forms. We recruit for excellence. We develop with purpose. We support with care. We report the number of employees by countries for countries where we have more than 50 employees, representing 10% of our total number of employees. We also report the number of employees by region.  See also: <a href="#">S1-5</a> <a href="#">S1-6</a> <a href="#">ESRS 2 SBM-1</a>

## 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	<a href="#">Research &amp; Development (Electronics) Report on Risks and Opportunities</a>

## 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 behaviour 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