

Ypsomed GRI-Index

Ypsomed reports the information mentioned in this Global Reporting Initiative (GRI) Index for the Annual Report 2022/23 (April 2022 - March 2023) with reference to the GRI Standards. The page numbers given refer to the Annual Report 2022/23 unless otherwise stated.

The GRI indicators refer to the 2021 version of the GRI standards, any exceptions to this are noted accordingly. In addition to the GRI standards, Ypsomed's own indicators (YPS) for material topics are also included.

Disclosure no.	Disclosure title	Reference page no. / Information
GRI 1: Foundation		
GRI 2: General Disclosures		
The organization and its reporting practices		
2-1	Organizational details	Ypsomed Holding AG (Ypsomed Group, incl. Ypsomed AG); Principles of the consolidated financial statements, General information (p. 58); Group structure (p. 101); Address (p. 132)
2-2	Entities included in the organization's sustainability reporting	In principle, the corporate strategy covers all companies of Ypsomed Holding AG (Our Commitment, p. 12; Corporate Governance, Group structure, p. 101). However, Ypsomed AG with its Swiss production sites in Burgdorf (also HQ) and Solothurn is the most relevant for sustainability reporting. Ypsomed AG (Group) also includes its foreign subsidiaries: Ypsomed Produktion GmbH in Schwerin (DE), new production site since 2019, as well as the foreign sales companies. Ypsomed AG comprises 66% of the employees, Ypsomed AG (Group) including its foreign subsidiaries comprises 91% of the employees. The "Performance, KPI" tables in the annual report refer to Ypsomed AG (Group) unless otherwise stated.
2-3	Reporting period, frequency and contact point	Annual report 2022/ 23, April 2022 - March 2023. Annual report (incl. GRI) and semi-annual report. Remuneration report (p. 120).
2-4	Restatements of information	Adjustments to previous year data are possible and are commented on in footnotes. The adjustments in the 2022/23 report are due to improved data quality (p. 25, 35, 36) and the sale of Diaexpert (p. 36, p. 65). The adjustments thus ensure consistency and comparability between the reporting years.
2-5	External assurance	Auditors financial report (p. 118). Sustainability reporting is not currently audited by an external body.
Activities and workers		
2-6	Activities, value chain and other business relationships	Basis for the consolidated financial statements, general information (p. 58); Injection systems for self-medication (Link) and Diabetes Care (Link). Our supply chain comprises 495 core suppliers. Of these, 85% of the suppliers come from Switzerland and Germany. No significant changes compared to the previous year.

Disclosure no.	Disclosure title	Reference page no. / Information
2-7	Employees	Key figures, Number of employees (p. 7); Headcount (p. 75); Responsibility & Engagement, Employees (p. 37-38)
2-8	Workers who are not employees	Not externally reported.
Governance		
2-9	Governance structure and composition	Corporate Governance, Group structure (p. 101), Board of Directors (p. 105-112)
2-10	Nomination and selection of the highest governance body	Board of Directors (p. 105-112)
2-11	Chair of the highest governance body	Board of Directors (p. 105), Gilbert Achermann, Chairman of the Board of Directors
2-12	Role of the highest governance body in overseeing the management of impacts	Innovation & Sustainability Committee (ISC) (p. 111)
2-13	Delegation of responsibility for managing impacts	Innovation & Sustainability Committee (ISC) (p. 111); Sustainability organisation: EHS policy, organisation & responsibilities (Link)
2-14	Role of the highest governance body in sustainability reporting	Innovation & Sustainability Committee (ISC) (p. 111); Our corporate responsibility (p. 12), Sustainability integrated into annual report and reviewed as part of it by the Board of Directors.
2-15	Conflicts of interest	Other activities and vested interests (p. 114)
2-16	Communication of critical concerns	Instruments for information and control with regard to Executive Board (p. 113)
2-17	Collective knowledge of the highest governance body	Innovation & Sustainability Committee (ISC) (p. 111); Corporate Zero Programme (p. 33), which was approved by the Board of Directors in March 2023.
2-18	Evaluation of the performance of the highest governance body	Innovation & Sustainability Committee (ISC) (p. 111)
2-19	Remuneration policies	Remuneration Report (p. 120-124); Outlook: introduction of long-term incentive plan as of financial year 2023/2024 (p. 125)
2-20	Process to determine remuneration	Remuneration Report (p. 120-124); Outlook: introduction of long-term incentive plan as of financial year 2023/2024 (p. 125)
2-21	Annual total compensation ratio	Remuneration Report (p. 123); Ratio to total annual remuneration of all employees is not reported.

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Strategy, policies and practices		
2-22	Statement on sustainable development strategy	Letter to shareholders, Corporate responsibility (p. 11); Sustainable corporate strategy (p. 13)
2-23	Policy commitments	Letter to shareholders, Corporate responsibility (p. 11); Sustainable corporate strategy (p. 13); Ypsomed Code of Conduct (Link)
2-24	Embedding policy commitments	Integrity, Corporate Governance & Compliance (p. 38-39)
2-25	Processes to remediate negative impacts	Integrity, Corporate Governance & Compliance (p. 38-39)
2-26	Mechanisms for seeking advice and raising concerns	Integrity, Corporate Governance & Compliance (p. 38-39)
2-27	Compliance with laws and regulations	Integrity, Corporate Governance & Compliance (p. 38-39)
2-28	Membership associations	Disclosure of partnerships (Link)
Stakeholder engagement		
2-29	Process to determine material topics	Our corporate responsibility (p. 12-13)
2-30	List of material topics	Legislation defines the right to collective agreements. However, our company relies on personal employee dialogue and individual wage negotiations.
GRI 3: Disclosures on material topics		
3-1	Process to determine material topics	Our corporate responsibility, Materiality analysis (p. 12-13)
3-2	List of material topics	Our corporate responsibility, Materiality analysis (p. 12-13)
3-3	Management of material topics	Our corporate responsibility, Materiality analysis (p. 12-13)
200:2016 – Economic Disclosures		
201 Economic Performance		
GRI 3	Management of material topics	Our corporate responsibility (p. 12-13) Increasing availability and expanding cost leadership (p. 44)
201-1	Direct economic value generated and distributed	Consolidated income statement (p. 54)

Disclosure no.	Disclosure title	Reference page no. / Information
201-2	Financial implications and other risks and opportunities due to climate change	Climate change opportunities and risks described in the CDP report (Link)
201-3	Defined benefit plan obligations and other retirement plans	Employee pensions (p. 76)
201-4	Financial assistance received from government204-1	State-subsidised grants (p. 72)
204 Procurement Practices		
GRI 3	Management of material topics	Our corporate responsibility (p. 12-13); Responsible supply chain (p. 39)
204-1	Proportion of spending on local suppliers	Our supply chain comprises 495 core suppliers. Of these, 82% of the purchasing volume (value in CHF) comes from suppliers in Switzerland and Germany.
300:2016 – Environment		
301 Material		
GRI 3	Management of material topics	Our corporate responsibility (p. 12-13); Product stewardship and the circular economy (p. 32); Recycling and waste (p. 36)
301-1	Materials used by weight or volume	Ypsomed uses around 7000 tonnes of materials every year. Of these, around 10% are renewable materials such as cardboard, paper and wood. The largest proportion of the materials used are plastic granulates, at around 4'000 tonnes.
302 Energy		
GRI 3	Management of material topics	Climate and energy across the value chain (p. 33); Corporate Zero Programme (9. 33) Climate and energy in operations (p. 34)
302-1	Energy consumption within the organization	Climate and energy, Performance, KPI (p. 35). The Ypsomed Group's annual energy consumption totals 40 GWh, of which 29 GWh is electricity and 11 GWh fossil fuels.
302-1	Energy consumption outside of the organization	Climate and energy across the value chain (p. 33-35)
302-3	Energy intensity	Climate and energy, Performance, KPI (p. 35)
302-4	Reduction of energy consumption	Climate and energy (p. 33-35)

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305 Emissions		
GRI 3	Management of material topics	Our corporate responsibility (p. 12-13); Climate and energy across the value chain (p. 33); Corporate Zero Programme (p. 33), Climate and energy in operations (p. 34)
305-1	Direct (Scope 1) GHG emissions	Climate and energy (p. 33-35)
305-2	Energy indirect (Scope 2) GHG emissions	Climate and energy (p. 33-35)
305-3	Other indirect (Scope 3) GHG emissions	Climate and energy (p. 33-35)
305-4	GHG emissions intensity	Climate and energy (p. 33-35)
305-5	Reduction of GHG emissions	Climate and energy (p. 33-35)
306:2020 Waste		
GRI 3	Management of material topics	Our corporate responsibility (p. 12-13); Product stewardship and the circular economy (p. 32); Recycling and waste (p. 36)
306-1	Waste generated and significant waste-related impact	Product responsibility and the circular economy (p. 32); Recycling and waste (p. 36); Climate and energy across the value chain, Share disposal products and optimization YpsoMate Zero (p. 32-24)
306-2	Management of significant waste-related impacts	Product responsibility and the circular economy (p.32); Recycling and waste (p. 36)
306-3	Waste generated	Recycling and waste (p. 36)
306-4	Waste diverted from disposal	Recycling and waste (p. 36)
306-5	Waste directed to disposal	Recycling and waste (p. 36)
308 Supplier environmental assessment		
GRI 3	Management of material topics	Our corporate responsibility (p. 12-13); Integrity, Responsible supply chain (p. 39)
308-1	New suppliers that were screened using environmental criteria	Integrity, Responsible supply chain (p. 39)
308-2	Negative environmental impacts in the supply chain and actions	Integrity, Responsible supply chain (p. 39)

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400 – Social disclosures		
401 Employment		
GRI 3	Management of material topics	Our corporate responsibility (p. 12-13); Employee support (p. 37-38)
401-1	New employee hires and employee turnover	Key figures (p. 7); Employee support (p. 37-38)
403 Occupational health and safety		
403-1	Occupational health and safety management system	Employee support (p. 37-38)
403-5	Worker training on occupational health and safety	Employee support (p. 37-38)
403-6	Promotion of worker health	Employee support (p. 37-38)
404 Training and education		
404-2	Programs for upgrading employee skills and transition assistance programs	Employee support (p. 37-38); Professional development (Link); Employee development (Link)
404-3	Percentage of employees receiving regular performance and career development reviews	Employee development (Link). All employees regularly participate in the employee appraisals (People Dialogue).
405 Diversity and equal opportunity		
405-1	Diversity of governance bodies and employees	Employee support (p. 37-38). Share of female employees for Ypsomed Group: 34%; for Ypsomed AG: 25% (source: Schilling Report, as of Dec. 2020)
405-2	Ratio of basic salary and remuneration of women to men	Employee support (p. 37-38)
414 Supplier social assessment		
414-2	Negative social impacts in the supply chain and actions taken	Integrity , Corporate Governance & Compliance, Responsible supply chain (p. 39)
416 Customer health and safety		
GRI 3	Management of material topics	Our corporate responsibility (p. 12-13); Quality of life and product quality (p. 25)
416-1	Assessment of the health and safety impacts of product and service categories	Quality of life and product quality (p. 25)
416-2	Incidents of non-compliance concerning the health and	Quality of life and product quality (p. 25)

Disclosure no.	Disclosure title	Reference page no. / Information
	safety impacts of products and services	
YPS	Availability and affordability of healthcare	Access to easy and high-quality self-medication (p. 24-27)
YPS	Patients' health and quality of life	Access to easy and high-quality self-medication (p. 24-27)
418 Customer privacy		
GRI 3	Management of material topics	Our corporate responsibility (p. 12-13); Integrity, Corporate Governance & Compliance, Data and information security (p. 38-39)
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Integrity, Data and information security (p. 39)
Innovation and digital health		
GRI 3	Management of material topics	Our corporate responsibility (p. 12-13); Ongoing development and digitisation (p. 16-21)
YPS	Innovative and smart solutions for selfmedication	Ongoing development and digitisation (p. 16-21)