

Ypsomed GRI Index

The Annual Report 2021/22 was prepared with reference to the GRI (Global Reporting Initiative) standards. A full disclosure in accordance with new GRI standard 2021 is planned for 2022/23.

The page numbers given refer to the Annual Report 2021/22 unless otherwise stated.

All references refer to the 2016 version of the GRI standards. Exception: GRI 306 Waste refers to the 2020 version of the standard.

In addition to the GRI standards, Ypsomed's own indicators (YPS) for key topics are also included.

Disclosure no.	Disclosure title	Reference page no. / Information
101 – Foundation		
102 – General Disclosures		
Organizational profile		
102-1	Name of the organization	Ypsomed Holding AG (incl. Ypsomed AG)
102-2	Activities, brands, products and services	Basis for the consolidated financial statements, General information (p. 58); Injection systems for self-medication (YDS, Link) and diabetes care (YDC, Link)
102-3	Location of headquarters	3401 Burgdorf, Switzerland
102-4	Location of operations	Basis for the consolidated financial statements, General information (p. 58); Group structure (p. 101). See also GRI 102-45. Ypsomed AG, headquartered in Burgdorf (CH), develops and produces customer-specific injection systems, pens and auto-injectors and provides the majority of the Ypsomed Group's employees (1190 FTE, 66%).
102-5	Ownership and legal form	Basis for the consolidated financial statements, General information (p. 58)
102-6	Markets served	Basis for the consolidated financial statements, General information (p. 58)
102-7	Scale of the organization	Key figures (p. 6)
102-8	Information on employees and other workers	Key figures (p. 6); Responsibility & Engagement, Employee support (p. 37-38)
102-9	Supply chain	Responsibility & Engagement, Responsible supply chain (p. 39). Our supply chain comprises around 300 core suppliers. Of these, 78% of the purchasing volume comes from suppliers in Switzerland and Germany.
102-10	Significant changes to the organization and its supply chain	Group structure (p. 101). No significant changes in supply chains.
102-11	Precautionary principle or approach	Risk Management (p. 112); Materiality analysis (p.12); Product responsibility and the circular economy (p. 32)
102-12	External initiatives	Educational grants (Link)
102-13	Membership of associations	Disclosure of partnerships (Link)

Disclosure no.	Disclosure title	Reference page no. / Information
Strategy		
102-14	Statement from senior decision-maker	Letter to shareholders (p. 8)
102-15	Key impacts, risks, and opportunities	Materiality analysis (p. 12)
Ethics and integrity		
102-16	Values, principles, standards, and norms of behavior	Integrity (p. 38), Ypsomed Group Code of Conduct (Link) and Supplier Code of Conduct (Link)
Governance		
102-18	Governance structure	Corporate Governance, Group structure (p. 101), Board of directors (p. 106), Executive management (p. 113); Sustainability Organization: EHS-Policy, Organization & Responsibilities (Link)
Stakeholder engagement		
102-40	List of stakeholder groups	Our corporate responsibility, Materiality analysis (p. 12). In detail, our stakeholder groups include: Investors/analysts, pharmaceutical customers, healthcare officials (e.g. hospital, health insurance), healthcare professionals (e.g. doctor, nurse), patients, suppliers, employees, authorities, politics, associations, NGO and others.
102-41	Collective bargaining agreements	Legislation defines the right to freedom of association and collective agreements. However, our company relies on personal employee dialog and individual wage negotiations.
102-42	Identifying and selecting stakeholders	Our corporate responsibility, Materiality analysis (p. 12)
102-43	Approach to stakeholder engagement	Our corporate responsibility, Materiality analysis (p. 12)
102-44	Key topics and concerns raised	Our corporate responsibility, Materiality analysis (p. 12)
Reporting practice		
102-45	Entities included in the consolidated financial statements	Corporate Governance, Group structure (p. 101). Most relevant for sustainability reporting (key figures "Responsibility & Engagement") is Ypsomed AG with the Swiss production sites Burgdorf (also HQ) and Solothurn. Ypsomed Produktion GmbH in Schwerin, new production site since 2019, is becoming increasingly relevant with the ongoing expansion. These and other subsidiaries of Ypsomed AG are included in the reporting when the scope is referred to as "Ypsomed Group". The applied scope Ypsomed AG comprises 66% of the employees, the applied scope Ypsomed Group comprises 90% of the employees (excluding Ypsotec AG, TecPharma Licensing AG, Ypsomed BVBA and Ypsomed India Private Ltd).
102-46	Defining report content and topic boundaries	Our corporate responsibility, Materiality analysis (p. 12)

Disclosure no.	Disclosure title	Reference page no. / Information
102-47	List of material topics	Our corporate responsibility, Materiality analysis (p. 12)
102-48	Restatements of information	No significant changes.
102-49	Changes in reporting	No significant changes.
102-50	Reporting period	Reporting period April 2021 - March 2022, unless otherwise noted.
102-51	Date of most recent report	Annual report May 2022, Semester report November 2021
102-52	Reporting cycle	Information policy (p. 120), Annual report (incl. GRI) and semi-annual report
102-53	Contact point for questions regarding the report	Information policy (p. 120)
102-54	Claims of reporting in accordance with the GRI Standards	Reporting with reference to GRI. Full disclosure in accordance with new GRI standard 2022 planned for Annual Report 2022/23.
102-55	GRI Content Index	Responsibility & Engagement (Link)
102-56	External assurance	Auditors (p. 119), Auditor report on the remuneration report (p. 126). No external audit of the GRI content list.

200 – Economic Disclosures

Economic Performance

103; 103-1, 103-2, 103-3	Management Approach	Our corporate responsibility (p. 12-13); Increasing availability and expanding cost leadership (p. 44); With foresighted planning to full expansion in Schwerin (p. 46)
201-1	Direct economic value generated and distributed	Consolidated income statement (p. 54)
201-3	Defined benefit plan obligations and other retirement plans	Employee pensions (p. 75)
201-4	Financial assistance received from government	State-subsidised grants (p. 71)

300 – Environmental Disclosures

Materials

103; 103-1, 103-2, 103-3	Management Approach	Our corporate responsibility (p. 12-13); Product responsibility and the closed-loop economy (p. 32); Recycling and waste (p. 36)
301-1	Materials used by weight or volume	Ypsomed uses around 7000 tons of materials annually. Of these, about 10% are renewable materials such as cardboard, paper and wood. The largest share of the materials used are plastic granulates with around 4'000 tons.

Energy

103; 103-1, 103-2, 103-3	Management Approach	Our corporate responsibility (p. 12-13); Climate and energy across the value chain (p. 32); Zero programme (p. 33); Net zero targets (p. 34); Climate and energy in operations (p. 32)
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Disclosure no.	Disclosure title	Reference page no. / Information
302-1	Energy consumption within the organization	Climate and energy , Performance, KPI (p. 35) Ypsomed Group's annual energy consumption totals 43 GWh, of which 29 GWh is electricity and 14 GWh fossil fuels.
302-3	Energy intensity	Climate and energy (p. 35)
302-4	Reduction of energy consumption	Climate and energy (p. 35)
Emissions		
103; 103-1, 103-2, 103-3	Management Approach	Our corporate responsibility (p. 12-13); Climate and energy across the value chain (p. 32); Zero programme (p. 33); Net zero targets (p. 34); Climate and energy in operations (p. 32)
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)
Waste		
103; 103-1, 103-2, 103-3	Management Approach	Our corporate responsibility (p. 12-13); Product responsibility 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. 31); 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 produced	Recycling and waste (p. 36)
306-4	Waste diverted from disposal	Recycling and waste (p. 36)
306-5	Waste forwarded for disposal	Recycling and waste (p. 36)
Environmental compliance		
307-1	Non-compliance with environmental laws and regulations	Thanks to low risk exposure to environmental issues and the implemented environmental management, no fines/sanctions were levied against Ypsomed.
Supplier environmental assessment		
103; 103-1, 103-2, 103-3	Management Approach	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)

Disclosure no.	Disclosure title	Reference page no. / Information
308-2	Negative environmental impacts in the supply chain and actions taken	Integrity, Responsible supply chain (p. 39)
400 – SOCIAL DISCLOSURES		
Employment		
103; 103-1, 103-2, 103-3	Management Approach	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)
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)
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).
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)
Human rights assessment		
103; 103-1, 103-2, 103-3	Management Approach	Our corporate responsibility (p. 12-13); Integrity, Corporate Governance & Compliance (p. 38-39)
412-2	Employee training on human rights policies or procedures	Integrity, Corporate Governance & Compliance (p. 38-39)
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Integrity, Corporate Governance & Compliance, Responsible supply chain (p. 38-39)
Supplier social assessment		
414-2	Negative social impacts in the supply chain and actions taken	Integrity, Corporate Governance & Compliance, Responsible supply chain (p. 38-39)

Disclosure no.	Disclosure title	Reference page no. / Information
Customer health and safety		
103; 103-1, 103-2, 103-3	Management Approach	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 noncompliance concerning the health and safety indicators impacts of products and services	Quality of life and product quality (p. 25)
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)
Customer privacy		
103; 103-1, 103-2, 103-3	Management Approach	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)
Socioeconomic compliance		
419-1	Non-compliance with laws and regulations in the social and economic area	No fines and non-monetary sanctions known for non-compliance with laws and/or regulations in the social and economic sphere.
Innovation und Digital Health		
103; 103-1, 103-2, 103-3	Management Approach	Our corporate responsibility (p. 12-13); Ongoing development and digitisation of the portfolio (p. 16-21)
YPS	Innovative and smart solutions for selfmedication	Ongoing development and digitisation of the portfolio (p. 16-21)