

Ypsomed GRI-Index

Ypsomed reports the information mentioned in this Global Reporting Initiative (GRI) Index for the Annual Report 2025/26 (April 2025 - March 2026) with reference to the GRI Standards. The page numbers given refer to the Annual Report 2025/26 ([Link](#)) 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. 73–74); Group structure (p. 118); Address (p. 152)
2-2	Entities included in the organization's sustainability reporting	This sustainability report includes Ypsomed Holding AG – referred to as the Ypsomed Group in the annual report – as well as Ypsomed AG and its subsidiaries (Our principles for sustainability reporting, Scope, p. 54). Ypsomed AG (Switzerland sites) comprises 69% of the employees, the subsidiaries abroad 31% (number of employees, year-end). The scope applied is noted in the respective "Performance, KPI" tables in the annual report.
2-3	Reporting period, frequency and contact point	Annual Report 2025/ 26, April 2025 – March 2026. Annual Report (incl. GRI) and semi-annual report. Information Policy (p. 137).
2-4	Restatements of information	Our principles for sustainability reporting, Corrections and restatements (p. 54). The adjustments in the 2025/26 report are due to improved data quality according to current information (p. 41, 48). The adjustments thus ensure consistency and comparability between the reporting years.
2-5	External assurance	Sustainability Report, Report of the group auditors (p. 62–63); Financial Report, Report of the group auditors (p. 100–104), Auditor (p. 136); Auditor report on the remuneration report (p. 149–150).
Activities and workers		
2-6	Activities, value chain and other business relationships	Basis for the consolidated financial statements, general information (p. 73); Company Description, An overview of our business model (p. 14–17); Injection systems for self-medication (Link). The supply chain of Ypsomed Group consists of 1,680 suppliers, 580 of which are classified as core suppliers.
2-7	Employees	Key figures, Number of employees (p. 5); Headcount (p. 66); Sustainability Report, Employees (p. 45–48)
2-8	Workers who are not employees	Not externally reported.

Disclosure no.	Disclosure title	Reference page no. / Information
Governance		
2-9	Governance structure and composition	Corporate Governance, Group structure (p. 118); Board of Directors (p. 122–126)
2-10	Nomination and selection of the highest governance body	Board of Directors (p. 122–126)
2-11	Chair of the highest governance body	Board of Directors (p. 122), 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. 127)
2-13	Delegation of responsibility for managing impacts	Our sustainability commitment, Our governance for sustainability (p. 33); Innovation & Sustainability Committee (ISC) (p. 127); EHS Policy, Organisation & Responsibilities (Link)
2-14	Role of the highest governance body in sustainability reporting	Innovation & Sustainability Committee (ISC) (p. 127); Our sustainability commitment (p. 30–33); Appendix to the Sustainability Report, Our principles for sustainability reporting (p. 54)
2-15	Conflicts of interest	Other activities and vested interests (p. 126, 132)
2-16	Communication of critical concerns	Instruments for information and control with regard to Executive Board (p. 129)
2-17	Collective knowledge of the highest governance body	Innovation & Sustainability Committee (ISC) (p. 127); NetZero Program (p. 37–40), 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. 127)
2-19	Remuneration policies	Compensation Report (p. 140–148)
2-20	Process to determine remuneration	Compensation Report (p. 140–148)
2-21	Annual total compensation ratio	Compensation Report (p. 140); Ratio to total annual compensation of all employees is not reported.
Strategy, policies and practices		
2-22	Statement on sustainable development strategy	Letter to shareholders (p. 8–13); Our corporate strategy (p. 18–27)
2-23	Policy commitments	Letter to shareholders (p. 8-13); Our corporate strategy (p. 18–27); Ypsomed Code of Conduct (Link)
2-24	Embedding policy commitments	Integrity (p. 50–53)
2-25	Processes to remediate negative impacts	Integrity (p. 50–53)
2-26	Mechanisms for seeking advice and raising concerns	Integrity (p. 50–53)
2-27	Compliance with laws and regulations	Integrity (p. 50–53). No substantiated fines/sanctions for non-compliance with laws and/or regulations were levied against Ypsomed Group.
2-28	Membership associations	Disclosure of partnerships and networks (Link).

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Stakeholder engagement		
2-29	Approach to stakeholder engagement	Our sustainability commitment, materiality assessment (p. 31–33)
2-30	Collective bargaining agreements	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 sustainability commitment, materiality assessment (p. 31–33)
3-2	List of material topics	Our sustainability commitment, materiality assessment (p. 31–33)
3-3	Management of material topics	Our sustainability commitment, materiality assessment (p. 30–33)
Economic Disclosures		
201 Economic Performance 2016		
GRI 3	Management of material topics	Our corporate strategy (p. 18–27); Our sustainability commitment (p. 30–33)
201-1	Direct economic value generated and distributed	Consolidated income statement (p. 69)
201-2	Financial implications and other risks and opportunities due to climate change	Report on climate-related opportunities and risks in accordance with TCFD (p. 58–61)
201-3	Defined benefit plan obligations and other retirement plans	Pension benefit obligations (p. 94)
201-4	Financial assistance received from government	Consolidated statement of cash flows, government grants (p. 71)
204 Procurement Practices 2016		
GRI 3	Management of material topics	Our corporate strategy (p. 18–19, 26–27); Our sustainability commitment (p. 30–33); Responsible supply chain (p. 52)
204-1	Proportion of spending on local suppliers	<p>The Ypsomed Group's supply chain comprises a total of 1,680 suppliers, 580 of which are core suppliers. The vast majority (approximately 95%) of the purchasing volume of the European companies Ypsomed AG (CH) and Ypsomed Produktion GmbH (DE) comes from suppliers based in countries of the European Union (EU) and the European Free Trade Association (EFTA).</p> <p>At Ypsomed Manufacturing Co., Ltd. (CN), the share of purchasing volume from European sources currently stands at around 30%. This is primarily due to the development of the local supply chain as well as requirements for product safety and service availability. Further regionalization and optimization of the supplier structure are planned.</p>

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205 Anti-corruption 2016		
205-02	Communication and training about anti-corruption policies and procedures	Integrity, code of conduct, proportion of trained employees (p. 50–53); Code of Conduct Ypsomed Group (Link) Supplier Code of Conduct Ypsomed Group (Link)
Environment		
102 Climate Change 2025		
GRI 3	Management of material topics	Our corporate strategy (p. 18–19, 26–27); Our sustainability commitment (p. 30–33); Environment (p. 35–41); EHS Policy (Link)
102-1	Transition plan for climate change mitigation	Environment, NetZero Program (p. 36–40)
102-2	Climate change adaptation plan	Report on climate-related opportunities and risks in accordance with TCFD (p. 58–61)
102-4	GHG emissions reduction targets and progress	Environment, Ambitious climate targets along the value chain, Challenges on the path to our target (p. 36–37)
102-5	Scope 1 GHG emissions	Environment (p. 35–41); Accounting principles for carbon footprint (p. 55–56)
102-6	Scope 2 GHG emissions	Environment (p. 35–41); Accounting principles for carbon footprint (p. 55–56)
102-7	Scope 3 GHG emissions	Environment (p. 35–41); Accounting principles for carbon footprint (p. 55–56)
102-8	GHG emissions intensity	Environment (p. 35–41); Accounting principles for carbon footprint (p. 55–56)
102-10	Carbon credits	Environment, Climate contribution to global climate protection projects (p. 37)
103 Energy 2025		
GRI 3	Management of material topics	Our corporate strategy (p. 18–19, 26–27); Our sustainability commitment (p. 30–33); Environment (p. 35–41); EHS Policy (Link)
103-1	Energy policies and commitments	Environment (p. 39–40)
103-2	Energy consumption and self-generation within the organization	Climate and Energy, Performance, KPI (p. 41)
103-3	Upstream and downstream energy consumption	Climate and Energy, Performance, KPI (p. 41)
103-4	Energy intensity	Climate and Energy, Performance, KPI (p. 41)
103-5	Reduction in energy consumption	Environment (p. 39–40)
301 Material 2016		
GRI 3	Management of material topics	Our corporate strategy (p. 18–19, 26–27); Our sustainability commitment (p. 30–33); Environment, Product responsibility and circular economy (p. 35); CO ₂ -reduced products: ecodesign and sustainable materials are key (p. 38); Recycling and waste (p. 42–43); EHS Policy (Link)

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301-1	Materials used by weight or volume	Ypsomed AG and its subsidiaries used around 9,978 tonnes of materials in 2025. Around 2% of these are renewable materials such as cardboard, paper and wood. The largest proportion of materials used is plastic granulate, at around 7,343 tonnes.
301-2	Recycled input materials used	Around 662 tonnes of the plastic used (by Ypsomed AG and its subsidiaries) relates to recycled raw materials that were used for transport containers (Ypsomed AG).
301-3	Reclaimed products and their packaging materials	See 301-2. Transport containers are essential packaging materials for our products. Some of these are reused downstream (the quantity cannot currently be quantified).
303 Water and Effluents 2018		
303-5	Water consumption	The water consumption of the Ypsomed AG production sites totalled around 57,260 m ³ in 2025 (Ypsomed AG, Switzerland: 40,219 m ³ , Ypsomed Produktion GmbH, Schwerin: 10,114 m ³).
306 Waste 2020		
GRI 3	Management of material topics	Our corporate strategy (p. 18–19, 26–27); Our sustainability commitment (p. 30–33); Product responsibility and circular economy (p. 35); CO ₂ -reduced products: ecodesign and sustainable materials are key (p. 38); Recycling and waste (p. 42–43); EHS Policy (Link)
306-1	Waste generated and significant waste-related impact	Environment, Product responsibility and circular economy (p. 35), CO ₂ -reduced products: ecodesign and sustainable materials are key (p. 38), Carbon footprint, Waste generated in operations and disposal of products (p. 41), Recycling and waste (p. 42–43);
306-2	Management of significant waste-related impacts	Product responsibility and circular economy (p. 35); Recycling and waste (p. 42–43)
306-3	Waste generated	Recycling and waste (p. 42–43)
306-4	Waste diverted from disposal	Recycling and waste (p. 43)
306-5	Waste directed to disposal	Recycling and waste (p. 43)
308 Supplier environmental assessment 2016		
GRI 3	Management of material topics	Our corporate strategy (p. 18–19, 26–27); Our sustainability commitment (p. 30–33); Integrity, Responsible supply chain (p. 52); Environment, CO ₂ reduction in the supply chain: a shared commitment to climate protection (p. 39); EHS Policy (Link)
308-1	New suppliers that were screened using environmental criteria	Integrity, Responsible supply chain (p. 52); Supplier Code of Conduct Ypsomed Gruppe (Link). All new suppliers undergo an onboarding process, including a review in accordance with the “Climate and Environment” criteria of our Supplier Code of Conduct.
308-2	Negative environmental impacts in the supply chain and actions	Integrity, Responsible supply chain (p. 52); Supplier Code of Conduct (Link); Environment, CO ₂ reduction in the supply chain:

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		a shared commitment to climate protection (p. 39), carbon footprint of purchased goods and services (p. 41). In addition to having a significant impact on Ypsomed's carbon footprint, the 2025/26 ESG risk analysis shows that no suppliers with high environmental risk were identified. Potential risks in the low or moderate range are identified early on, assessed, and continuously monitored and managed as part of the supplier management process.
Social		
401 Employment 2016		
GRI 3	Management of material topics	Our corporate strategy (p. 18–19, 26–27); Our sustainability commitment (p. 30–33); Employees (p. 45–48)
401-1	New employee hires and employee turnover	Key figures (p. 5); Employees (p. 45–48)
401-3	Parental leave	Employees, working conditions (p. 45); Working conditions and benefits (Link)
403 Occupational health and safety 2018		
403-1	Occupational health and safety management system	Employees, occupational health and safety (p. 48); EHS Policy (Link)
403-2	Hazard identification, risk assessment, and incident investigation	Employees, occupational health and safety (p. 48)
403-4	Worker participation, consultation, and communication on occupational health and safety	Employees, occupational health and safety (p. 48)
201403-5	Worker training on occupational health and safety	Employees, occupational health and safety (p. 48)
403-6	Promotion of worker health	Employees, occupational health and safety (p. 48); Working conditions and benefits (Link).
403-9	Work-related injuries	Employees, occupational health and safety (p. 48)
403-10	Work-related ill health	Employees, occupational health and safety (p. 48). Occupational illnesses are integrated into the reported accident figures.
404 Training and education 2016		
404-2	Programs for upgrading employee skills and transition assistance programs	Employees, Education and training (p. 46); Working for Ypsomed (Link)
404-3	Percentage of employees receiving regular performance and career development reviews	Employees (p. 46); Working for Ypsomed (Link). All employees regularly participate in the employee appraisals (People Dialogue, People Process).
405 Diversity and equal opportunity 2016		
405-1	Diversity of governance bodies and employees	Employees (p. 47–48)
405-2	Ratio of basic salary and remuneration of women to men	Employees (p. 47–48)

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406 Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	Integrity, compliance management system, reporting procedure for violations (p. 50–53)
408 Child labor 2016		
408-1	Operations and suppliers at significant risk for incidents of child labor	Integrity, Responsible supply chain (p. 52)
409 Forced or compulsory labor 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Integrity, Responsible supply chain (p. 52); Code of Conduct Ypsomed Group (Link); Supplier Code of Conduct Ypsomed Group (Link)
414 Supplier social assessment 2016		
414-1	New suppliers that were screened using social criteria	Supplier Code of Conduct Ypsomed Group (Link). All new suppliers undergo an onboarding process at Ypsomed, with verification in accordance with the social criteria of our Supplier Code of Conduct.
414-2	Negative social impacts in the supply chain and actions taken	Integrity, Responsible supply chain (p. 52); Supplier Code of Conduct (Link). The 2025/26 ESG Risk analysis shows that no suppliers with high social risk were identified. Suppliers with identified risks in the low or moderate range are systematically monitored and, if necessary, addressed through appropriate measures.
416 Customer health and safety 2016		
GRI 3	Management of material topics	Our corporate strategy (p. 18–19, 22–25); Our sustainability engagement (p. 30–33)
416-1	Assessment of the health and safety impacts of product and service categories	Our corporate strategy, Operational Excellence, quality and safety as the foundation of our actions (p. 18–19, 24–25)
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Our corporate strategy, Operational Excellence, quality and safety as the foundation of our actions (p. 18–19, 24–25)
YPS	Availability and affordability of healthcare	Our corporate strategy, Platforms, Access to healthcare (p. 18–19, 22–23)
YPS	Patients' health and quality of life	Our corporate strategy, Platforms, Access to healthcare (p. 18–19, 22–23)
418 Customer privacy 2016		
GRI 3	Management of material topics	Our corporate strategy (p. 18–19, 26–27); Our sustainability engagement (p. 30–33); Integrity, Data protection, information security, and cybersecurity (p. 50–53)
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Integrity, Data protection, information security, and cybersecurity (p. 53)