

ESG performance: KPIs and data

Product Quality and Pharmacovigilance

Key Performance Indicators	2023	2022	2021	Sandoz Scope of Assurance 2023
GxP audits				
Total audits executed ¹	654	358	533	✓
Internal GxP audits ²	47	28	37	
External GxP audits ³	607	330	496	
Regulatory authorities				
Total inspections ⁴	51	33	37	✓
Inspections related to clinical trial management and pharmacovigilance	6	1	0	
Inspections found to be acceptable (%)	100	100	100	✓
US FDA				
FDA inspections	2	2	3	✓
Number of FDA NAI (no action indicated) classifications	1	0	1	
Number of FDA VAI (voluntary action indicated) classifications	1	2	2	
Number of FDA OAI (official action indicated) classifications	0	0	0	
FDA Warning Letters	0	0	0	✓
Recalls				
Total recalls ⁵	16	12	18	✓
Class I recalls	2	0	3	
Class II recalls	14	10	14	
FDA (US Market) recalls ⁶	1	1	1	✓

¹ Audits include Sandoz and shared audits for both Sandoz and Novartis.

² Internal Audits for Sandoz and shared internal entities.

³ External Audits done for shared suppliers between Sandoz and Novartis and Sandoz only suppliers.

⁴ The number includes Sandoz manufacturing sites, Sandoz country organization and Sandoz clinical development.

⁵ The number includes all recalls for which Sandoz is the Marketing Authorization Holder of the product.

⁶ Sandoz only data for supplier risk assessment.

Third-Party Risk Management

Key Performance Indicators	2023	2022	2021	Sandoz Scope of Assurance 2023
Third Party Risk Management				
Suppliers risk-assessed by Third-Party Risk Management (TPRM)				
Number of suppliers risk-assessed by TPRM ⁷	2,568	2,458	2,672	✓
Suppliers assessed by risk area				
Anti-bribery	697	515	764	
Animal welfare	13	5	3	
Health, safety and environment	114	34	55	
Information security and data privacy	877	1,527	1,293	
Labor rights	1358	1105	1388	
TPRM (Actions taken)				
Suppliers audited	34	35	35	✓
Suppliers with remediation action agreed	89	93	221	✓
Supplier engagements stopped due to risk assessment outcomes	3	1	2	✓

⁷ One supplier can trigger more than one assessment depending on the risk areas involved.

Access for Patients

Key Performance Indicators	2023	2022	2021	Sandoz Scope of Assurance
				2023
Access for Patients				
Number of patient treatments provided (millions) ⁸	831			✓
Unique patients reached (millions) ⁹	741			✓
Number of patient treatments provided in LMIC (millions) ¹⁰	38			
Savings delivered to US and EU healthcare systems (million USD) ¹¹	18,104			✓
Social impact delivered globally by Sandoz key products (million USD) ¹²	396,266			✓
Countries where Sandoz biosimilars are currently available	98			
Biosimilars available for patients in the market	8			
Biosimilars in the pipeline	25			
Antibiotics molecules in our portfolio	58			
Number of Health Care Practitioners (HCPs) reached with stewardship initiatives for antibiotics (1000 HCPs)	>50			
WHO EML Sandoz addressable portfolio (%) ¹³	53			✓
WHO EML Sandoz total coverage portfolio (%) ¹⁴	42			✓

⁸ The patient number is calculated based on Sandoz treatments delivered (volumes sold) and the following elements: defined daily dose (taken from WHO), treatment duration based Sandoz medical experts' guidance.

⁹ Unique number of patients reached in the last 12 months receiving a Sandoz treatment. For more information please refer to the reporting criteria: www.sandoz.com/ESG_reporting_criteria.

¹⁰ LMIC Countries are those included in the OECD list.

¹¹ Different methodologies apply for the US and EU calculations, please refer to the reporting criteria: www.sandoz.com/ESG_reporting_criteria.

¹² Please refer to the reporting criteria: www.sandoz.com/ESG_reporting_criteria.

¹³ Please refer to the reporting criteria: www.sandoz.com/ESG_reporting_criteria.

¹⁴ Please refer to the reporting criteria: www.sandoz.com/ESG_reporting_criteria.

Environment

Key Performance Indicators	2023	2022	2021	Sandoz Scope of Assurance 2023
Energy use¹⁵				
Energy use – on site and purchased (million GJ)	2.79	2.73	2.82	✓
Energy generated on-site from renewable energy sources (million GJ)	0.01	0.01	0.01	
Energy intensity (Production, GJ/t)	92.03			
Energy intensity (Employees, GJ/FTE)	123.27			
Energy intensity (Floor Area, GJ/100m ²)	100.56			
Greenhouse gas (GHG) emissions (1 000 tCO₂e)				
Total Scope 1 emissions	82.85	79.94	75.62	✓
Combustion and process	56.52	57.33	59.05	
Vehicles	26.33	22.61	16.57	
Total Scope 2 emissions from purchased energy (market based) ¹⁶	143.83			✓
Total Scope 2 emissions from purchased energy (location based) ¹⁷	129.26	151.48	158.43	✓
Total Scope 1 and Scope 2 GHG Emissions	226.68	140.56	197.4	
Total Scope 3 emissions ¹⁸	2,051.66			✓
Purchased goods and services	1,480.00			
Capital goods	44.73			
Fuel and energy-related activities	64.56			
Upstream transportation and distribution	181.94			
Waste generated in operations	20.82			
Business travel	15.73			
Use of sold products	243.87			
Total Scope 1, Scope 2 and Scope 3 emissions	2,278.34			✓
GHG emissions intensity				
Scope 1 and Scope 2 (tCO ₂ e / million USD sales)	23.43			
Scope 1 and Scope 2 (tCO ₂ e / FTE)	10.02			
VOCs (metric tons)				
Non-halogenated volatile organic compounds	186.81	166.06	160.02	✓
Water (million m³)				
Total water withdrawal ¹⁹	15.36	14.86	14.04	✓
Surface water	0.17	0.16	0.14	
Groundwater	13.93	13.46	12.77	
Third-party water	1.26	1.24	1.13	
Total water discharged ²⁰	15.32	14.67	13.92	✓
Discharged directly to surface water (for cooling)	12.96	12.46	11.75	
Water consumption ²¹	2.36	2.21	2.18	✓

¹⁵ From January 2021 to September 2023 a split percentage has been applied to obtain Sandoz contribution from the entire Novartis Group figures per reporting unit.

Other than where indicated, environmental data for the current year are based on actuals for January-September and estimates for October-December (to be updated with actuals in 2024). Any significant deviations are restated the following year. Previous years' data reflect only actuals.

¹⁶ Sandoz has not included Renewable Energy Certificates or offsets in the calculation of Scope 2 market based emissions for 2023.

Data for 2022 and 2021 are also not reported, for more information please refer to: www.sandoz.com/ESG_reporting_criteria.

¹⁷ For 2023, location based emission factors are calculated depending on geography and data source.

¹⁸ Scope 3 emissions are reported in accordance with the GHG Protocol, for further info please see the reporting criteria www.sandoz.com/ESG_reporting_criteria.

¹⁹ The total water withdrawals number includes water used for cooling and returned to the environment without the need for additional treatment.

²⁰ Water consumption and non-contact water withdrawn from the environment for cooling and returned directly to the environment after use.

²¹ Water discharged via treatment and water lost.

Key Performance Indicators	2023	2022	2021	Sandoz Scope of Assurance 2023
Water quality maturity ladder				
Sites that fulfil PEC/PNEC <1.0 for all APIs (%) ²²	71			
Waste management (1000t)				
Total waste generated	59.65	55.26	55.16	✓
Total non-hazardous waste	48.94	46.4	45.36	
Total hazardous waste	10.71	8.86	9.8	
Total waste recycled	48.3	45.56	45.68	✓
Total waste recycled (%)	81	82	83	
Non-hazardous waste recycled	43.48	41.97	41.5	
Non-hazardous waste recycled (%)	90	92	91	
Hazardous waste recycled	4.82	3.58	4.18	
Hazardous waste recycled (%)	10	8	9	
Total waste not-recycled	11.35	9.70	9.49	✓
Non-hazardous waste not-recycled	5.46	4.43	3.87	
Incineration	0.99	0.96	0.93	
Landfilling	4.33	3.39	2.82	
Other disposal options	0.14	0.08	0.11	
Hazardous waste not-recycled	5.89	5.27	5.62	
Incineration	5.25	4.15	4.82	
Landfilling	0	0	0	
Other disposal options	0.64	1.12	0.8	
Materials (tons)				
Use of raw materials and intermediates	89,282	86,595	87,522	
Materials – Production	30,315	28,974	29,208	

²² The baseline for the calculation of the percentage is linked to manufacturing sites as one manufacturing site can have more than one reporting unit.

People

Key Performance Indicators	2023	2022	2021	Sandoz Scope of Assurance 2023
Health and safety – Reporting indicators²³				
Lost-time injury and illness rate (per 200,000 hours worked): Sandoz employees	0.24			✓
Lost-time injury and illness rate (per 200,000 hours worked): Third-party personnel	0.56			✓
Total recordable case rate (per 200,000 hours worked): Sandoz employees ²⁴	0.41			✓
Total recordable case rate (per 200,000 hours worked): Third-party personnel ²⁵	0.56			✓
Fatalities: Sandoz employees	0.00			✓
Fatalities: Third-party personnel / contractors	0.00			✓
Headcount ²⁶	23,848			✓
Full-time equivalent positions ²⁷	22,633			✓
Turnover: voluntary / overall (%)	6.3/12.3			✓
Internal / external hires (%)	39/61			
Annual learning hours per employee ²⁸	39.60			✓
Representation of nationalities: overall / management	109/79			✓
Gender representation % (female/male)				
Overall headcount	53/47			✓
Hires	47/53			
Promotions	49/51			
Overall turnover	13.1/11.4			
Voluntary turnover	6.6/5.8			
Board of Directors	44/56			✓
Executive Committee of Sandoz	50/50			✓
Sandoz Top Leaders	39/61			✓
Senior management	37/63			✓
Middle management	48/52			
Overall management	46/54			✓
Entry-level positions	46/54			
Revenue-producing roles ²⁹	57/43			✓
STEM roles ³⁰	44/56			✓
Gender representation by contract type % (female / male)				
Permanent	53/47			✓
Temporary	51/49			✓
Full-time	49/51			✓
Part-time	85/15			✓

²³ These numbers refer to all Sandoz sites (both Manufacturing and Commercial Operations) for Q4 2023 only. No split methodology could be applied for Q1-Q3 2023 due to the nature of the indicators.

²⁴ Data include all work-related injuries and illnesses, whether leading to lost time or not.

²⁵ Data include all work-related injuries and illnesses, whether leading to lost time or not.

²⁶ Total number of employees in payroll systems.

²⁷ Full-time equivalent positions adjusts headcount for employees working less than 100%.

²⁸ Internal & external employees.

²⁹ Revenue-producing roles defined as the sum of the following Sandoz job families: BD&L and strategic planning; commercial and general; market access; marketing and sales.

³⁰ STEM roles defined as the sum of the following Sandoz job families: R&D; Technical Operations; Information Technology & Technology Transformation.

Key Performance Indicators	2023	2022	2021	Sandoz Scope of Assurance 2023
Gender representation by age group % (female / male)				
Employees aged < 30	55/45			✓
Employees aged 30-50	53/47			✓
Employees aged >50	50/50			✓
Number of employees by region, by gender % (female / male)				
Europe	57/43			✓
North America	51/49			✓
International	43/57			✓
Grievance indicators: SpeakUp Office – central matters ³¹				
Total cases	425			
Total misconduct cases reported	90			✓
Total high-risk allegations ³²	127			✓
Allegations substantiated	99			✓
Total allegations substantiated per category SpeakUp Office – central matters				
Fraud/asset misappropriation	0			
Expense fraud	2			
Books and records, accounting irregularities	0			
Improper professional practices	2			
Bribery, kickbacks	0			
Discrimination and sexual harassment	4			
Retaliation	4			
Other employee relations issues	10			
Conflict of interest	0			
IT security breach	49			
Quality assurance / data integrity	3			
Data privacy	21			
Antitrust, fair competition	0			
Company confidential / trade secret information	0			
Other	4			
Pay equity (%) ³³				
Headcount covered by regular pay equity study	98			
Mean pay gap	3.7			
Recruitment no longer using historical salary data	59			
Employees with pay transparency to external benchmarks	24			

³¹ Values from January to September 2023 are based on cases raised within Novartis system for Sandoz. A ratio has been applied to distribute cases between Sandoz and Novartis relating to shared functions in the period before the spin off of Sandoz. Values from October to December 2023 include Sandoz-only data.

³² The number of allegations is higher than the actual number of cases as a case can have more than one allegation.

³³ All KPIs cover data from January to October 2023. They include all employees with a permanent contract excluding executive levels, inpatients, expats, interns and country specific employee groups based on local requirements.

Corporate Governance

Key Performance Indicators	2023	2022	2021	Sandoz Scope of Assurance 2023
Code of Ethics				
Employees trained and certified (%) ³⁴	95			✓
Human and labor rights				
Non-compliance cases ³⁵	195			✓
CAPAs status (%) ³⁶	76 closed; 24 on- going			✓

³⁴ Active personnel only, excluding third-party employees and contractors.

³⁵ Vendor related human and labor rights non-compliances cases are defined as the number of Corrective and Preventive Actions (CAPAs) identified during a human and labor rights assessment.

³⁶ 24% CAPAs are ongoing since it takes up to 6 months to remediate a CAPA.

SASB and GRI reporting index

GRI

Our business

Disclosure number	Disclosure title	Reference
GRI	General disclosures	
2-1	Organizational details	p. 14–19 p. 72
2-2	Entities included in the organization's sustainability reporting	p. 222
2-3	Reporting period, frequency and contact point	p. 222
2-4	Restatements of information	p. 222–223
2-5	External assurance	p. 244–246
2-6	Activities, value chain and other business relationships	p. 34–35
2-7	Employees	p. 62–65 p. 232–233
2-8	Workers who are not employees	p. 65 p. 68 p. 232–234
2-9	Governance structure and composition	p. 71 p. 74–84
2-10	Nomination and selection of the highest governance body	p. 74–79
2-11	Chair of the highest governance body	p. 77
2-12	Role of the highest governance body in overseeing the management of impacts	p. 68 p. 71
2-13	Delegation of responsibility for managing impacts	p. 68
2-14	Role of the highest governance body in sustainability reporting	p. 68 https://prod.cms.sandoz.com/sites/spare53_sandoz_com/files/2023-10/Sandoz-Group-AG-Organizational-Regulations-BoD-0.pdf
2-15	Conflicts of interest	p. 77–79 p. 105 https://prod.cms.sandoz.com/sites/spare53_sandoz_com/files/2023-10/Sandoz-Group-AG-Organizational-Regulations-BoD-0.pdf
2-16	Communication of critical concerns	p. 65 p. 88 p. 233
2-17	Collective knowledge of the highest governance body	p. 68 p. 74 p. 77–79
2-18	Evaluation of the performance of the highest governance body	https://prod.cms.sandoz.com/sites/spare53_sandoz_com/files/2023-10/Sandoz-Group-AG-Organizational-Regulations-BoD-0.pdf
2-19	Remuneration policies	p. 93–99
2-20	Process to determine remuneration	p. 92 p. 99–109
2-22	Statement on sustainable development strategy	p. 5

Disclosure number	Disclosure title	Reference
2-23	Policy commitments	p. 64 p. 68 p. 121
2-24	Embedding policy commitments	p. 64 p. 68
2-25	Processes to remediate negative impacts	p. 64–65, p. 68
2-26	Mechanisms for seeking advice and raising concerns	p. 64–65 p. 68 p. 88 p. 233
2-27	Compliance with laws and regulations	p. 88 p. 226 p. 233–234
2-28	Membership associations	p. 13 p. 35 p. 43 p. 69
2-29	Approach to stakeholder engagement	p. 31 p. 39 p. 61 p. 90 p. 226–227
2-30	Collective bargaining agreements	p. 64 We do not report on the percentage of total employees covered by collective bargaining agreements.
GRI	Material topics	
3-1	Process to determine material topics	p. 226–227
3-2	List of material topics	p. 61 p. 226–227
3-3	Management of material topics	p. 226–227

Our economic performance

Disclosure number	Disclosure title	Reference
GRI	Economic performance	
201-1	Direct economic value generated and distributed	p. 12–219
201-2	Financial implications and other risks and opportunities due to climate change	p. 67 p. 117–120
201-3	Defined benefit plan obligations and other retirement plans	p. 173–178
201-4	Financial assistance received from government	p. 143
GRI	Market presence	
202-2	Proportion of senior management hired from the local community	p. 74 p. 80
GRI	Indirect economic impacts	
203-1	Infrastructure investments and services supported	p. 18–19 p. 54
203-2	Significant indirect economic impacts	p. 11 p. 22

Our supply chain

Disclosure number	Disclosure title	Reference
GRI	Procurement practices	
GRI	Supplier environmental assessment	
308-1	New suppliers that were screened using environmental criteria	p. 229
308-2	Negative environmental impacts in the supply chain and actions taken	p. 67–68 p. 226
GRI	Supplier social assessment	
414-1	New suppliers that were screened using social criteria	p. 229
414-2	Negative social impacts in the supply chain and actions taken	p. 67-68 p. 229

Our governance

Disclosure number	Disclosure title	Reference
GRI	Anti-corruption	
205-1	Operations assessed for risks related to corruption	p. 116 p. 229 p. 233–234
205-2	Communication and training about anti-corruption policies and procedures	p. 68 p. 234
205-3	Confirmed incidents of corruption and actions taken	p. 229 p. 233
GRI	Anti-competitive behavior	
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	All material legal proceedings are disclosed in the Integrated Annual Report (Refer to note 24: Provisions and other non-current Liabilities), p. 164–168
GRI	Tax	
207-2	Tax governance, control, and risk management	p. 88 p. 114

Our environmental impact

Disclosure number	Disclosure title	Reference
GRI	Energy	
302-1	Energy consumption within the organization	p. 230
302-3	Energy intensity	p. 230
GRI	Water and effluents	
303-1	Interactions with water as a shared resource	p. 68
303-2	Management of water discharge-related impacts	p. 68
303-3	Water withdrawal	p. 230
303-4	Water discharge	p. 230
303-5	Water consumption	p. 230
GRI	Emissions	
305-1	Direct (Scope 1) GHG emissions	p. 230
305-2	Energy indirect (Scope 2) GHG emissions	p. 230
305-3	Other indirect (Scope 3) GHG emissions	p. 230
305-4	GHG emissions intensity	p. 230
305-5	Reduction of GHG emissions	p. 67
305-6	Emissions of ozone-depleting substances (ODS)	Not Reported
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	p. 230
GRI	Waste	
306-1	Waste generation and significant waste-related impacts	p. 68
306-2	Management of significant waste-related impacts	p. 68 p. 231
306-3	Waste generated	p. 231
306-4	Waste diverted from disposal	p. 231
306-5	Waste directed to disposal	p. 231

Responsible employer

Disclosure number	Disclosure title	Reference
GRI	Employment	
401-1	New employee hires and employee turnover	p. 232
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	p. 62–65
401-3	Parental leave	There is a parental leave benefit applicable to all employees globally.
GRI	Training and education	
404-1	Average hours of training per year per employee	p. 232
404-2	Programs for upgrading employee skills and transition assistance programs	p. 62
404-3	Percentage of employees receiving regular performance and career development reviews	p. 63–64
GRI	Diversity and equal opportunity	
405-1	Diversity of governance bodies and employees	p. 63 p. 74 p. 80 p. 232–233
GRI	Non-discrimination	
406-1	Incidents of discrimination and corrective actions taken	p. 63 p. 233

Health & Safety

Disclosure number	Disclosure title	Reference
GRI	Occupational health and safety management system	
403-1	Occupational health and safety management system	p. 65
403-2	Hazard identification, risk assessment, and incident investigation	p. 65 p. 228 p. 231
403-3	Occupational health services	p. 65 see HSE Policy: https://prod.cms.sandoz.com/sites/spare53_sandoz_com/files/Media%20Documents/Sandoz-HSE-Policy.pdf
403-4	Worker participation, consultation, and communication on occupational health and safety	p. 65
403-5	Worker training on occupational health and safety	p. 65
403-6	Promotion of worker health	p. 65
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	p. 65
403-8	Workers covered by an occupational health and safety management system	p. 65
403-9	Work-related injuries	p. 232
403-10	Work-related ill health	p. 232
GRI	Customer health and safety	
416-1	Assessment of the health and safety impacts of product and service categories	p. 54 p. 228
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	p. 228

Our social impact

Disclosure number	Disclosure title	Reference
GRI	Freedom of association and collective bargaining	
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	p. 121
GRI	Child labor	
408-1	Operations and suppliers at significant risk for incidents of child labor	p. 68 p. 121 Human Rights Commitment Statement: https://prod.cms.sandoz.com/sites/spare53_sandoz_com/files/Media%20Documents/Sandoz-Human-Rights-Commitment-Statement.pdf
GRI	Forced and compulsory labor	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	P. 68 p. 121 Human Rights- Commitment Statement: https://prod.cms.sandoz.com/sites/spare53_sandoz_com/files/Media%20Documents/Sandoz-Human-Rights-Commitment-Statement.pdf
GRI	Rights of indigenous peoples	
411-1	Incidents of violations involving rights of indigenous peoples	p.121
GRI	Human rights assessment	
412-1	Operations that have been subject to human rights reviews or impact assessments	p. 229
412-2	Employee training on human rights policies or procedures	p. 234
GRI	Local communities	
413-1	Operations with local community engagement, impact assessments, and development programs	p. 22 p. 35
413-2	Operations with significant actual and potential negative impacts on local communities	p. 66–68 p. 230–231

Marketing and communications

Disclosure number	Disclosure title	Reference
GRI	Marketing and labelling	
417-1	Requirements for product and service information and labeling	p. 54–55
417-2	Incidents of non-compliance concerning product and service information and labeling	p. 228
417-3	Incidents of non-compliance concerning marketing communications	p. 233

Information security

Disclosure number	Disclosure title	Reference
GRI	Customer privacy	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	p.121 p. 228–229

SASB**Healthcare sector Biotechnology and pharmaceutical industry**

The Sandoz Sustainability Accounting Standards Board (SASB) Index aligns with the biotechnology and pharmaceutical industry guidelines. Data and information disclosed are sourced from the Sandoz 2023 Integrated Annual Report, our corporate website, and Sandoz public policies and positions.

Disclosure number	Disclosure title	Reference
SASB Safety of clinical trials participants		
HC-BP-210a.1.	Discussion, by world region, of management process for ensuring quality and patient safety during clinical trials	p. 18 p. 54–55 Human Rights Commitment Statement (https://prod.cms.sandoz.com/sites/spare53_sandoz_com/files/Media%20Documents/Sandoz-Human-Rights-Commitment-Statement.pdf) Code of Ethics (https://prod.cms.sandoz.com/sites/spare53_sandoz_com/files/2023-09/Sandoz-Code-of-Ethics.pdf) Professional Practices Policy (https://prod.cms.sandoz.com/sites/spare53_sandoz_com/files/2023-09/Sandoz-Code-of-Ethics.pdf)
HC-BP-210a.2.	Number of FDA Sponsor Inspections related to clinical trial management and pharmacovigilance that resulted in: (1) Voluntary Action Indicated (VAI) and (2) Official Action Indicated (OAI)	p. 228
HC-BP-210a.3.	Total amount of monetary losses as a result of legal proceedings associated with clinical trials in developing countries	All material legal proceedings are disclosed in the Integrated Annual Report (Refer to note 24: Provisions and other non-current liabilities), p. 164-168
SASB Access to medicines		
HC-BP-240a.1.	Description of actions and initiatives to promote access to health care products for priority diseases and in priority countries as defined by the Access to Medicine Index	p. 21–31 p. 45–47 p. 229
HC-BP-240a.2.	List of products on the WHO List of Prequalified Medicinal Products as part of its Prequalification of Medicines Programme (PQP)	Available: https://extranet.who.int/prequal/medicines/prequalified-lists
SASB Affordability and pricing		
HC-BP-240b.1.	Number of settlements of Abbreviated New Drug Application (ANDA) litigation that involved payments and/or provisions to delay bringing an authorised generic product to market for a defined time period	Not Reported
HC-BP-240b.2.	Percentage change in: (1) average list price and (2) average net price across U.S. product portfolio compared to previous year	Not Reported
HC-BP-240b.3.	Percentage change in: (1) list price and (2) net price of product with largest increase compared to previous year	Not Reported
SASB Drug safety		
HC-BP-250a.1.	List of products listed in the Food and Drug Administration's (FDA) MedWatch Safety Alerts for Human Medical Products database	Available: https://www.fda.gov/safety/medwatch-fda-safety-information-and-adverse-event-reporting-program
HC-BP-250a.2.	Number of fatalities associated with products as reported in the FDA Adverse Event Reporting System	Available: https://open.fda.gov/data/faers/

Disclosure number	Disclosure title	Reference
HC-BP-250a.3.	Number of recalls issued; total units recalled	p. 228
HC-BP-250a.4.	Total amount of product accepted for take-back, reuse, or disposal	Not Reported
HC-BP-250a.5.	Number of FDA enforcement actions taken in response to violations of current Good Manufacturing Practices (cGMP), by type	p. 228
SASB	Counterfeit drugs	
HC-BP-260a.1.	Description of methods and technologies used to maintain traceability of products throughout the supply chain and prevent counterfeiting	Not Reported
HC-BP-260a.2.	Discussion of process for alerting customers and business partners of potential or known risks associated with counterfeit products	Not Reported
HC-BP-260a.3.	Number of actions that led to raids, seizure, arrests, and/or filing of criminal charges related to counterfeit products	Not Reported
SASB	Ethical marketing	
HC-BP-270a.1.	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims	All material legal proceedings are disclosed in the Integrated Annual Report (Refer to note 24: Provisions and other non-current liabilities), p. 164–168
HC-BP-270a.2.	Description of code of ethics governing promotion of off-label use of products	p. 68 https://prod.cms.sandoz.com/sites/spare53_sandoz_com/files/2023-10/Sandoz-Professional-Practices_Policy.pdf
SASB	Employee recruitment, development & retention	
HC-BP-330a.1.	Discussion of talent recruitment and retention efforts for scientists and research and development personnel	p. 62–65
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	p. 232
SASB	Supply chain management	
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. 229
SASB	Business ethics	
HC-BP-510a.1.	Total amount of monetary losses as a result of legal proceedings associated with corruption and bribery	All material legal proceedings are disclosed in the Integrated Annual Report (Refer to note 24: Provisions and other non-current liabilities), p. 164–168
HC-BP-510a.2.	Description of code of ethics governing interactions with health care professionals	p. 68 Refer to Professional Practices Policy (https://prod.cms.sandoz.com/sites/spare53_sandoz_com/files/2023-10/Sandoz-Professional-Practices_Policy.pdf)
SASB	Activity metrics	
HC-BP-000.A	Number of patients treated	p. 22 p. 229
HC-BP-000.B	Number of drugs (1) in portfolio and (2) in research and development (Phases 1-3)	p. 34