



ESG Report

2025

**neurimmune**  
Neurimmune Holding AG

**neurimmune**

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# ESG at Neurimmune



## 1.1 CEO Letter

Dear fellow shareholders, employees, and business partners,

2025 marks the fourth year of our sustainability journey and the publication of our third ESG report. At Neurimmune, we recognize that our work has a meaningful impact on both people and the environment. We are committed to making a positive contribution through our innovations while remaining mindful of the resources required to do so responsibly.

Our ESG strategy remains closely aligned with our innovative spirit and growth mindset. As we approach our 20th anniversary in 2026, we are taking the opportunity to reflect on our journey, recognize the sustainability progress we have made to date, and further raise our ambitions by holding ourselves accountable to measurable outcomes.

Our journey began in 2022, when we focused on identifying the ESG topics most relevant to our business through an initial materiality assessment applying a double materiality perspective. We then published Neurimmune's first ESG report, including a deeper focus on one of our material topics, Ethical Business, to test and strengthen our approach. In 2024, we broadened our focus to cover all material topics, recognizing that a comprehensive approach is essential to driving meaningful change.

In 2025, we concentrated on further strengthening several areas: we refined and validated our materiality assessment, further developed our ESG risk policies, expanded the scope of our procurement criteria to include additional environmental aspects, and continued to improve the availability and quality of data for our ESG reporting.

In the years ahead, we will strengthen the quantification of impacts across our material ESG topics and translate our ESG priorities into concrete actions that support our purpose and long-term development.

This report reflects our progress in 2025 and outlines our priorities for the future. Thank you for your continued support as we work together to create groundbreaking therapeutics for unmet medical needs and contribute to a more sustainable future.

Sincerely,

Roger M. Nitsch  
CEO & President of the Board, on behalf of the Board and Management

## 1.2 ESG 2025 at a glance

Neurimmune's ESG approach is centred on responsible innovation in biotech: advancing breakthrough science while ensuring ethical business conduct, safe research operations, responsible partnerships, employee wellbeing and the efficient use of resources.

In 2025, we focused on strengthening the foundations of our ESG management system. Key progress included the validation of our materiality assessment, further development of ESG-related risk management, the expansion of environmental criteria in procurement and supplier qualification, continued safety and emergency response training, and improved data availability for environmental reporting.

### 1.2.1 Key 2025 highlights

Topic	2025 Progress	Status	Next step
<b>Ethical Business</b>	Risk management, governance documentation and ESG alignment further strengthened.	Ongoing	Roll out ESG training and extend Code of Conduct expectations to relevant business partners by FY26.
<b>Employment</b>	Share of management positions held by women increased from 25.0% to 28.6%.	Ongoing	Launch regular employee survey and professional development framework in 2026.
<b>Health &amp; Safety</b>	Additional 16% of the workforce trained in safety and emergency response; no incidents or injuries reported.	On track	Continue role-based safety training and emergency preparedness routines.
<b>Environment</b>	Electricity consumption reduced by 9.8%; market-based Scope 2 emissions reduced by around 39%.	On track	Improve water and waste data, expand Scope 3 accounting and develop Net Zero 2050 pathway.
<b>Supply Chain</b>	Environmental criteria expanded in procurement and supplier qualification processes.	Ongoing	Implement ESG-aligned supplier assessments and develop Sustainability Supplier Standard by FY26.

Looking ahead, our priorities are to translate ESG ambitions into measurable outcomes, strengthen stakeholder engagement, improve data quality and continue integrating ESG considerations into day-to-day operations and partner management.



## 1.3 Neurimmune overview and ESG context

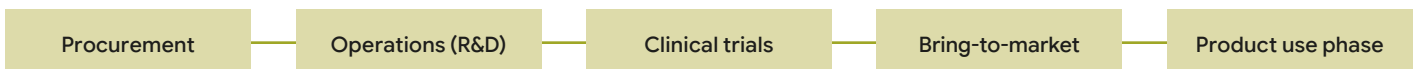
This is Neurimmune's third ESG report since we initiated ESG reporting in 2023. It reflects the progress made during 2025 and outlines how we continue to integrate Environmental, Social and Governance (ESG) considerations into our strategy, governance, risk management and day-to-day operations.

For Neurimmune, ESG is closely linked to our mission to deliver industry-leading therapeutic antibodies responsibly. Our approach focuses on responsible innovation in biotech: advancing breakthrough science while maintaining high standards of ethical business conduct, quality, employee wellbeing, safe research operations, environmental responsibility and responsible partnerships across our value chain.

In 2023, we focused primarily on ethical business conduct, establishing a foundation for structured ESG reporting. In 2024, we broadened our ESG focus to cover all material topics, including environmental sustainability, employment practices, supply chain management, and health and safety. In 2025, we further refined and validated our materiality assessment, strengthened ESG-related risk management, expanded environmental criteria in procurement and supplier qualification, and continued to improve the availability and quality of ESG data.

Going forward, we will continue to translate our ESG ambitions into measurable actions, strengthen stakeholder engagement and embed ESG considerations more systematically into our business processes and partner management.

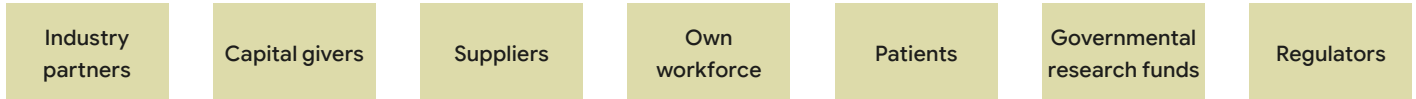
### 1.3.1 Our value chain



In 2023, we assessed our value chain to understand where our activities, relationships and business model create, or are exposed to, environmental, social and governance impacts, risks and opportunities. Our upstream value chain includes the sourcing of materials used in R&D as well as services provided by contract manufacturers and partners supporting clinical trials. Within our own operations, our impact context relates primarily to research activities, corporate office functions and facility management. While our direct environmental footprint is limited, responsible sourcing and sound operational practices remain important elements of our ESG approach.

Downstream, our first impact context relates to clinical trials. Neurimmune typically conducts Phase 1 and Phase 2 trials, while business partners generally advance programmes through later clinical phases and the activities required to bring innovations to patients, including regulatory approvals, manufacturing, marketing, sales and distribution. Ultimately, our products reach patients, and the social value of our research is linked to its contribution to human health. Accordingly, this report focuses on our direct social impacts, our culture, and how we engage with and support our employees, while also addressing responsibility across our supplier and partner network.

### 1.3.2 Our stakeholders



Across the value chain, we work with and affect different stakeholder groups. Industry partners, including pharmaceutical companies to whom we license our research, significantly influence our business model and governance context. Suppliers, including contract manufacturers, clinical service providers such as CROs and hospitals, and providers of materials and services for R&D, are integral to our environmental and social responsibilities.

Our own workforce is at the heart of our social responsibility, and we are committed to providing a safe, fair and rewarding work environment. Patients are the ultimate beneficiaries of our innovation. Governmental research funds and regulators help us maintain high standards of compliance, quality and ethical conduct.

Looking ahead, we will continue to deepen our engagement with the stakeholder groups most relevant to our material topics and use their input to refine our ESG priorities, actions and reporting over time.

### 1.4 Materiality assessment

To identify the sustainability topics that are most relevant for our work and reporting, we apply a pragmatic Double Materiality Assessment (DMA) approach. This considers both the positive and negative impacts of Neurimmune and its value chain on people and the environment (inside-out perspective), as well as financial risks and opportunities for Neurimmune arising from sustainability-related aspects (outside-in perspective).

We implemented a formal annual review process for the DMA to ensure continued alignment with business developments and external expectations. The review identifies whether internal or external changes could affect the relevance of existing material topics or require the inclusion of additional topics.

The review of internal developments focused on potential organisational and operational changes at Neurimmune, including:

1. Therapeutic and product portfolio
2. R&D and production processes
3. Supply chain impacts
4. Company size and revenues

The review of external developments considered changes in the broader operating environment, such as:

1. Business partner requirements and scope
2. Applicable ESG regulatory requirements
3. Relevant industry reporting standards
4. Insights and issues identified through supplier risk assessments and ongoing supplier engagement

The review of these internal and external factors informs the decision whether the DMA results can be validated without major changes or whether a more extensive update is needed to reflect new conditions.



### 1.4.1 Analysis & results

In 2023, we conducted a comprehensive materiality assessment to identify the ESG topics most relevant to Neurimmune. In 2025, management reviewed the assessment and confirmed that, in the absence of substantial changes to our business model, the 2023 assessment remains valid and the material topics remain unchanged. No material changes to the DMA results, sustainability priorities, ambitions or report structure were therefore considered necessary. The process and supporting internal documentation were further enhanced and will continue to evolve.

Going forward, we will continue to apply the annual review process to ensure ongoing alignment with our strategic objectives and the evolving ESG landscape. Should material changes in the business context or regulatory environment arise, targeted updates or, where necessary, a more comprehensive reassessment will be initiated.

We also plan to strengthen stakeholder engagement. Starting with our own workforce, we are preparing an employee survey for 2026 to gather input on our culture, workplace experience and social impact initiatives. The survey will include topics identified in the materiality assessment and is intended to be repeated regularly. We also plan to engage further with business partners through an enhanced supplier management framework.

The material topics identified in our 2023 assessment—Ethical Business, Employment, Health & Safety, and Environment—will continue to guide our strategic sustainability approach. These topics, along with Supply Chain Management, reflect our commitment to extending our responsibility beyond our own operations.

While Climate Change, Supply Chain and Human Rights were not among the highest-ranked standalone topics in the 2023 materiality matrix, they remain relevant due to their cross-cutting role in our value chain, regulatory expectations and long-term responsibility. Climate Change is addressed within our Environmental agenda, while Supply Chain considerations are reflected across procurement, responsible sourcing and governance.

The materiality matrix reflects stakeholder perceptions gathered during the assessment. We continue to address these topics through strategic commitments, ongoing initiatives and targeted improvements described throughout this report.

As we move forward, we remain focused on continuous improvement in our ESG performance and practices.

### 1.5 Strategy

Our ESG strategy translates the materiality assessment into ambitions, goals, targets and actions. It is designed to focus our efforts on the ESG topics most relevant to our business model, stakeholders and value chain.

The strategy was developed through internal review and dialogue with stakeholders, including business partners. This helped us define a level of ambition that is aligned with our mission, values and operating model, while remaining practical for our current company size and reporting maturity.

The table below summarises our material ESG topics, ambitions, goals, targets and progress during the reporting period.

Our targets are intended to turn ambitions into measurable action. Several targets remain under development as we improve data quality, expand stakeholder engagement and build the systems required to measure outcomes more consistently.

## Our Mission Statement: Pioneering amyloid depletion in brain, heart and beyond

Our material ESG topics	Ethical Business	Employment
<b>Our Ambitions</b>	Conducting our business activities in a responsible way, with the highest level of integrity and ethical standards	Attracting and nurturing the brightest minds to lead innovation
<b>Our Goals</b>	Fostering a culture of ethical behavior and accountability at every level of our organization Focusing on innovation to meet unmet medical needs, while striving to uphold the highest standards of privacy and quality	Fostering a diverse and inclusive workforce, ensuring equal opportunities and fair compensation, while engaging in open dialogue with our employees Providing our employees with an exciting and stimulating work environment where every individual feels supported to fulfil their passion and grow professionally, while contributing to our collective success
<b>Our Targets</b>	Develop and roll out an impact-oriented ESG upskilling and training programme for all employees. Achieve 100% employee participation and completion of the ESG training programme by the end of FY26. Ensure all employees understand and adhere to ethical and accountability standards through the training programme. Deploy the company's Code of Conduct to all business partners across the supply chain by the end of FY26.	Conduct a regular employee survey beginning in 2026 to gather feedback and strengthen two-way dialogue. Achieve a 90% employee response rate in the annual survey. Use survey insights to continuously improve employee satisfaction, inclusivity, and wellbeing.
<b>Our progress in 2025</b>	We made further progress in Ethical Business by strengthening our risk management process, including enhancements to governance, documentation, and alignment with emerging ESG priorities.	We increased the share of management positions held by women from 25% to 28.6%. Additionally, we expanded our team to work on our employee-related ESG goals.
<b>Read more</b>	See details in chapter 2.	See details in chapter 3.



Health and Safety	Environment	Supply Chain Management
Ensuring the safety and well-being of our employees and the patients we care for	Developing transformative therapeutic solutions while minimizing our environmental footprint	Safeguarding the integrity and sustainability of our supply chain
<p>Creating a safe and healthy work environment considering the well-being of our employees at every stage</p> <p>Enhancing collaboration with business partners, aiming to protect health and safety related to patients and clinical trials</p>	<p>Committing to continuously improving our energy efficiency and reducing our overall emissions</p> <p>Enhancing our procurement, waste and recycling programmes to ensure responsible resource use in our operations</p>	<p>Committing to ethical sourcing and responsible supply chain management to ensure social and environmental responsibility</p> <p>Collaborating with business partners in our supply chain to encourage their dedication to supporting sustainable business practices</p>
Ensure that all employees receive annual safety training relevant to their roles, including hazardous materials and emergency response procedures.	<p>Improve energy efficiency per FTE by 15% by the end of FY26, compared to 2023 baseline consumption.</p> <p>Implement additional energy-efficiency measures across operations to achieve this target.</p> <p>Integrate environmental sustainability criteria into procurement assessments by the end of FY26, aligned with material environmental topics and pollution-reduction goals.</p> <p>Expand GHG accounting to include Scope 3 emissions starting next year to capture full value-chain impacts.</p> <p>Develop a long-term Net Zero 2050 pathway, outlining actions and milestones.</p> <p>Finalize the Net Zero plan by the end of FY27.</p>	<p>Develop the Neurimmune Sustainability Supplier Standard by the end of FY26, providing comprehensive environmental and social responsibility expectations for all suppliers.</p> <p>Integrate ethical employment and human rights guidelines into the Supplier Standard, including principles on integrity, fair employment, and zero tolerance for child labor, forced labor, and exploitation.</p> <p>Consider implementing a supplier self-assessment reporting system to monitor adherence to the Neurimmune Sustainability Supplier Standard and enhance transparency and accountability across the supply chain.</p>
We trained an additional 16% of our workforce on safety and emergency response. No incidents or injuries were reported in 2025.	We achieved a 9.8% reduction in electricity consumption and reduced our market-based Scope 2 emissions by around 39%	We expanded the environmental criteria in our procurement and supplier qualification processes, with the first application planned for 2026, to better assess suppliers' environmental management maturity and related risks in our supply chain.
See details in chapter 4.	See details in chapter 5.	See details in chapter 6.

## 1.6 Governance

Good governance ensures efficient decision-making, transparency and balanced management oversight. It also provides the basis for integrating ESG priorities into Neurimmune's strategy, risk management and operations.

By integrating ESG matters into corporate governance, we aim to support long-term value creation while addressing the environmental, social and governance topics most relevant to our business and stakeholders.

Neurimmune's governance system complies with Swiss law and, in substantial part, with the Swiss Code of Best Practice for Corporate Governance.

The Board of Directors oversees Neurimmune's ESG strategy, approves relevant policies and monitors ESG-related risks and performance. Operational implementation is delegated to the Executive Committee and the respective functional teams, who are responsible for embedding ESG priorities into day-to-day operations and reporting progress to the Board.

## 1.7 Risk management

### 1.7.1 Process

Our risk management process includes the assessment of key business risks, including ESG-related topics such as regulatory developments, supplier and partner dependencies, data privacy, quality, health and safety, and environmental aspects. The process is conducted annually, reviewed by company leadership and supported by mitigation actions for high-risk areas.

In 2026, we plan to further strengthen the framework through enhanced governance, improved documentation and closer integration of ESG priorities. The enhanced approach will incorporate insights from the materiality review and supplier engagement activities to ensure that strategic and operational risks continue to reflect stakeholder expectations and evolving sustainability priorities.



## 1.7.2 Risk assessment

In 2025, Neurimmune continued to treat effective risk management as a critical component of responsible operations. The process supported the identification and monitoring of business-critical and ESG-related risks.

We will continue to assess our risk landscape on an ongoing basis and engage relevant functions to identify emerging risks, define mitigation actions and strengthen organisational resilience.

Going forward, we will continue to refine our risk management process, with a particular focus on governance, documentation and integration of ESG factors into the overall risk assessment approach.

## 1.7.3 Emergency preparedness and response

In 2025, we continued to strengthen our Emergency Preparedness and Response System to ensure effective management of potential incidents. The system includes clearly defined emergency contact procedures and comprehensive laboratory incident response protocols, which are prominently displayed and readily accessible in all laboratories and adjacent to telephones.

We maintain a thorough documentation process for all laboratory incidents, allowing us to learn from each occurrence and implement preventive measures. Detailed records are kept in our database for a minimum of five years, enabling safety officers to analyse incidents and understand their causes. In the event of serious incidents, we ensure that emergency services are promptly notified.

Collaboration with local emergency services and authorities remains a key component of our emergency readiness. By providing essential information about our facilities, including risk plans, area maps, project lists, and vital protection measures, we ensure that emergency responders are familiar with our operations and prepared to act effectively in crisis situations.

Neurimmune's biosafety concept is regularly reviewed and approved by the relevant regulatory authorities. Access to high-risk areas, such as Level 2 laboratories, is controlled to promote a safe and organised work environment. Clear signage and markings are in place to facilitate prompt evacuation if necessary.

Our Standard Operating Procedures (SOPs) encompass a wide range of protective measures across our operations. These SOPs include safe usage practices for equipment, such as safety workbenches for handling infectious materials, measures to prevent blood-transmitted infections, and stringent hygiene protocols to maintain a secure work environment. All staff members receive regular training on these SOPs to ensure consistent adherence and knowledge.

Additionally, our Power Outage Contingency Plan & Manual provides clear guidance for the safe shutdown of facilities and management of unexpected power disruptions. This plan effectively mitigates potential damage and facilitates the quick restoration of core operational areas, such as storage and communication.

By integrating these measures, Neurimmune fosters an environment that prioritises safety and readiness for any emergencies, ensuring that we can respond effectively and maintain the integrity of our operations.



# Ethical Business



## Our Ambition

Neurimmune is committed to conducting its business responsibly and upholding high standards of integrity and ethical conduct. Our ambition is to ensure that business decisions and daily operations reflect these standards and support a culture of accountability across the organisation.

## Our Goals

Our goals are to promote ethical behaviour, encourage open discussion of ethical dilemmas and provide channels for employees and external stakeholders to raise concerns without fear of retaliation. We also focus on innovation to address unmet medical needs while maintaining high standards of privacy, quality and compliance.

## 2.1 Responsible business conduct

### 2.1.1 Legal compliance

We conduct our business in accordance with applicable laws, rules and regulations. The discovery and development of human therapeutic antibodies, other treatment modalities and pre-clinical and clinical drug development are highly regulated by national, European and international laws, regulatory requirements and ethical guidelines. Neurimmune's Quality Management System (QMS) provides the foundation to consistently meet these requirements.

- the quality of Drug Substances (DSs), Drug Products (DPs) and Investigational Medicinal Products (IMPs),
- the integrity and reliability of data from non-clinical studies and clinical trials,
- the safety, rights, and wellbeing of trial participants, and
- compliance with regulations, including the protection of privacy and personal data.

We expect all our employees and stakeholders to act in accordance with the law and report any suspected violations or concerns immediately. In 2025 we registered no instances of non-compliance with laws and regulations.

### 2.1.2 Ethical and responsible business conduct

Neurimmune's Code of Conduct establishes that we conduct our business adhering to the highest level of integrity and ethical standards. We avoid, where possible, situations in which personal interests conflict, or have the appearance of conflicting, with those of Neurimmune.

To support our Ethical Business goals, we plan to develop and implement a practical ESG upskilling and training programme for all employees, with the aim of achieving full participation by the end of FY26. We also plan to roll out the Code of Conduct to relevant business partners in the supply chain by the end of FY26. These measures are intended to strengthen awareness, transparency and accountability across our operations and partnerships. In 2025, we registered no instances of non-compliance with the Code of Conduct.

Potential or actual conflicts of interest must be disclosed to management and reviewed in accordance with our policies and values. In the year under review, one potential conflict of interest was identified in relation to business discussions involving Lonza Biologics, where the CEO also holds a board position. In line with Neurimmune's governance principles, the CEO disclosed the situation and recused himself from the relevant internal decision-making process.



### 2.1.3 Anti-corruption and anti-bribery

Neurimmune does not offer or accept bribes, kickbacks, or gifts, directly or indirectly, to any person in order to obtain an improper advantage or to improperly influence decisions from business partners or government officials. In the year under review, no instances of corruption or bribery were identified. In 2025, there were no fines related to corruption or bribery.

### 2.1.4 Identification of concerns & grievance mechanism

Neurimmune is committed to integrity and accountability in the workplace. We support an open, honest and safe working environment where employees feel comfortable to ask questions and raise potential problems or concerns, without fear of reprisals.

Any employee who becomes aware of an existing or potential violation of the Code of Conduct, or of any law, rule, regulation or Neurimmune-specific policies, has an obligation to report the concern to a member of the Executive Committee or other dedicated instances. Neurimmune does not permit retaliation of any kind against employees for reports of concerns or violations made in good faith.

Additionally, to reinforce this commitment, we have put a whistleblowing system in place. Anyone external to the company, who has concerns regarding any perceived violations of our Code of Conduct can express these through an email to [info@neurimmune.com](mailto:info@neurimmune.com). Each concern is treated confidentially. The issue will then be elevated to our Executive Committee for thorough evaluation and appropriate action. In 2025, there were no incidents or concerns reported through the whistleblowing process or brought to the attention of management.

### 2.1.5 Animal welfare

Animal welfare is a key consideration at Neurimmune whenever animal testing is required for research purposes. We strictly adhere to applicable regulations, ensure that employees conducting these procedures receive appropriate training, and expect service providers to maintain the same standards.

In line with the Swiss Animal Protection Ordinance of 23 April 2008 (AniPO), animal experiments are undertaken only when no suitable alternative is available. Our working principle reflects the 3R approach: Replace, Reduce and Refine. For each experiment, the expected gain in knowledge is assessed against the potential degree of distress in a mandatory severity and harm-benefit analysis.

Our adherence to these requirements is assessed through regular audits by the cantonal department for animal welfare. In 2025, all inspections were successfully passed.



## 2.2 Human rights and child labour

Neurimmune is committed to supporting and respecting human rights standards and guidelines as set out by the Universal Declaration of Human Rights and relevant ILO conventions. We promote fair and ethical employment practices and reject child labour, forced labour and exploitation within our own operations and supply chain.

This commitment is outlined in our Code of Conduct, which applies to all Neurimmune affiliates, directors, officers and employees. We also expect our suppliers and business partners to uphold the same standards.

In line with the Swiss Ordinance on Due Diligence and Transparency in relation to child labour, Neurimmune performs an annual assessment of its operations and supply chain. The assessment was first described in detail in the ESG Report 2023 and was reviewed again in 2025. No incidents and no significant risk of child labour were identified in our own operations or supply chain. Our approach references the OECD Due Diligence Guidance for Responsible Business Conduct and the UN Guiding Principles on Business and Human Rights.



## 2.3 Product quality and data protection

### 2.3.1 Product quality

Research integrity is fundamental to the scientific process and to Neurimmune's ability to advance novel products to market. We protect the integrity of the R&D process by ensuring that all research, including but not limited to non-clinical and clinical development, is conducted according to all applicable laws and regulations, to the generally accepted standards of the scientific community, and to our policies.

Neurimmune implements and maintains a quality management system designed to ensure that relevant activities comply with applicable regulatory requirements and industry standards. Oversight of the QMS is a core management responsibility.

The responsibilities of the Quality Management function cover the following areas:

- Developing the QMS in line with established standards and guidance, including those from the International Council for Harmonisation of Technical Requirements for Pharmaceuticals for Human Use, the World Health Organization and the International Organization for Standardization.
- Managing regular internal and external quality audits.
- Providing QMS-relevant training to employees.
- Maintaining records and documentation that demonstrate compliance.
- Assessing supplier quality standards.
- Detecting and mitigating quality and risk deviations.

The quality management function is independent of clinical operations and reports to the Chief Operating Officer (COO), with a direct line of communication for any quality-related information. Quality Management meetings are held quarterly by the Quality Management responsible person together with the COO. This ensures that Neurimmune's leadership is kept informed about key quality issues.

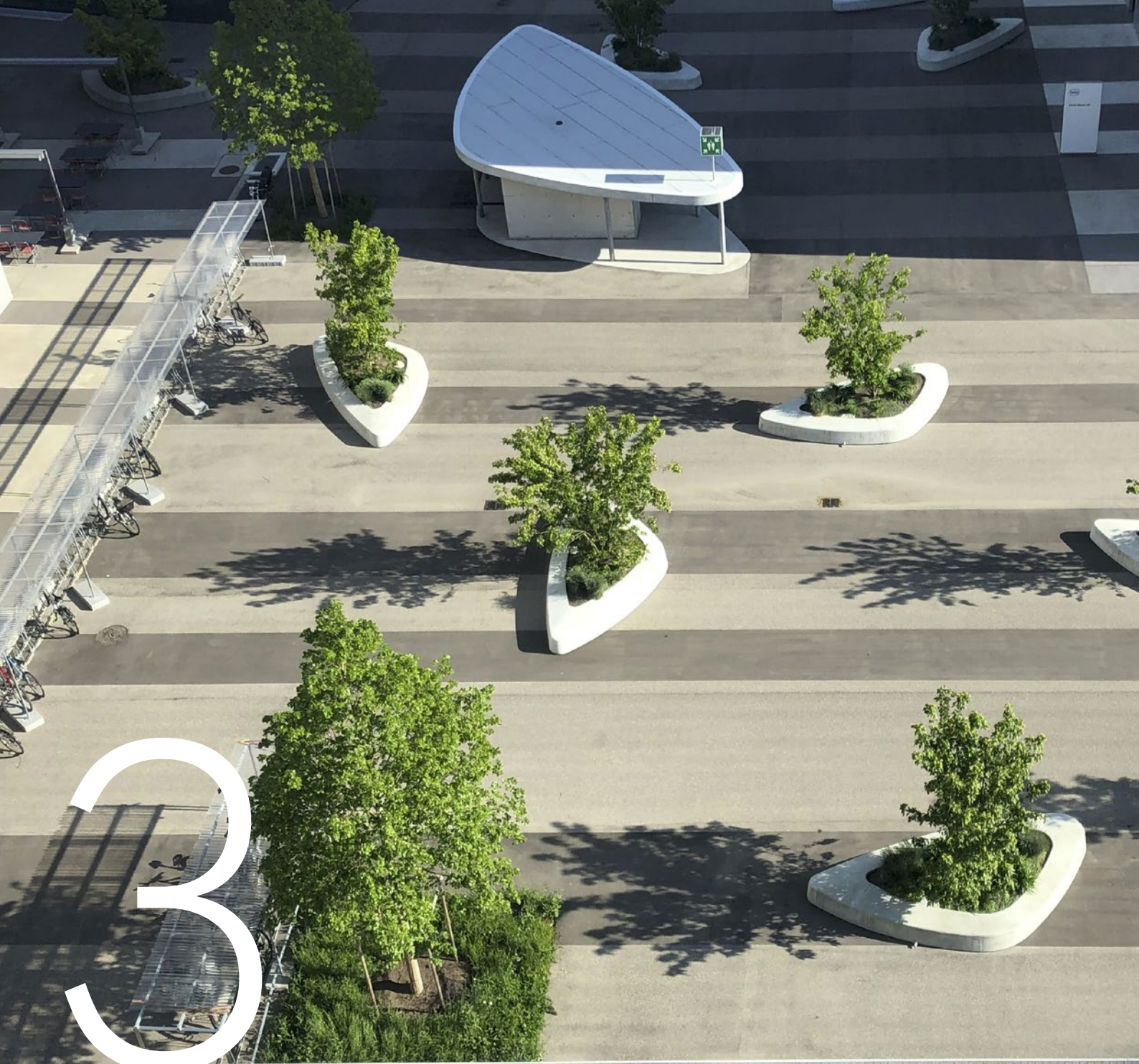
### 2.3.2 Data privacy and security

Protecting the privacy and integrity of personal data is an important part of our business and is incorporated into our Code of Conduct. Neurimmune is subject to the Swiss Federal Act on Data Protection, the related Swiss Ordinance and, where applicable, the General Data Protection Regulation (GDPR) for personal data originating from data subjects in the European Union. A data privacy and security policy has been implemented to support compliance with these requirements.

In case of a security breach leading to accidental or unlawful destruction, loss, unauthorised disclosure of or access to personal data, Neurimmune's Data Protection Officer (DPO) must be informed without undue delay. In the year under review, no data breaches were identified or brought to the attention of management under the applicable data protection requirements.

### 2.3.3 Use of AI

Neurimmune uses AI-enabled tools selectively to support internal efficiency, knowledge work and scientific workflows where appropriate. We do not disclose sensitive operational or research-specific applications. Any use of AI is expected to follow principles of confidentiality, data protection, human oversight and responsible decision-making.



# Employment



### Our Ambition

Our ambition is to attract and nurture the brightest minds to lead innovation. We aim to create an environment that supports growth, scientific excellence and collaboration, enabling employees to transform innovative ideas into solutions that can improve patients' lives.

### Our Goals

Our employment goals are to foster a diverse workforce, ensure equal opportunities and fair compensation, and strengthen open dialogue with employees. These goals form a key part of our ESG strategy because our employees are central to Neurimmune's ability to innovate responsibly.

### 3.1. Company culture

Our culture is built on professionalism, fairness, safety and respect. We reject discrimination, harassment and retaliation in all forms, and we value diverse backgrounds, perspectives and open communication. These principles support an inclusive and transparent working environment in which employees can contribute with confidence.

Our company culture is guided by four principles that shape how we work together:

#### 1. Acting purpose driven

Innovation is central to Neurimmune's purpose. Our mission to learn from the memory of life and develop transformative immune therapeutics also shapes our culture. Employees are encouraged to connect their work with this purpose and contribute to scientific progress.

We value simplicity, entrepreneurial thinking, diverse perspectives and personal growth. This supports a culture in which employees take ownership, learn continuously and contribute to the company's long-term development.

#### 2. Working with quality focus

Quality is central to how we operate. We rely on scientific evidence, factual reasoning, precision and a hands-on approach to support robust decision-making and reliable execution.

#### 3. Showing open attitude

We promote openness, curiosity and adaptability. Employees are encouraged to learn, challenge assumptions and explore new approaches while maintaining diligence and accountability.

#### 4. Living true collaboration

Collaboration is essential to our work. Effective communication, mutual respect and shared knowledge help create a workplace where employees feel heard, valued and empowered to contribute.

### 3.2 Our employees

We are proud to foster an environment where individuals are empowered to shape their own career paths and reach their full potential. Neurimmune is committed to providing an engaging and supportive workplace in which employees can pursue their passions, grow professionally, and contribute to our collective success.

To further strengthen this culture as the company continues to evolve, we plan to implement a professional development framework by the end of 2026 that supports employee growth, enhances capabilities, and contributes to the long-term success of the organisation.

By the end of 2025, Neurimmune employed 67 people who are all committed to fostering a supportive and productive work environment while delivering innovative solutions for our business partners. Over the years, the team has grown steadily, reflecting our focus on efficient innovation and value creation.

Women make up approximately 57% of the workforce. In terms of age distribution, the organisation tends to skew towards younger generations, contributing to a dynamic and forward-looking team culture.

Employee turnover in 2025 was higher than in previous years, with 13 employees leaving Neurimmune, including two at management level. During the same period, eight new employees joined the company—one at management level—and three of these hires were interns, bringing fresh academic perspectives into the organisation.

Looking ahead, the team is expected to continue growing in 2026 in line with our strategic talent acquisition plans.

	2024	2025
Total number of employees (Headcount)	72	67
Full-time equivalents (FTE)	65.9	61.9
Number of women	43	38
Number of men	29	29
Trainees, interns, apprentices	2	3
< 30 years	11	8
30-50 years	46	44
> 50 years	15	15
New hires	3	8
Turnover	8	13
Employee retention rate (%)	90	81.8
Internal promotion rate (%)	22	23.9



### 3.3 Social Engagement

Neurimmune embraces an ethos of giving back through selected social engagements at local and global level. As we approach our 20th anniversary in 2026, we plan to continue and further develop activities that support education, science and local communities.

In continuation with our innovative start-up spirit, we stay close to our academic roots and on top of the latest scientific innovations. We support internships for students at ETH and UZH and encourage further research efforts by backing Master and PhD projects from ETH and UZH students.

Enriching the future generation is another facet of our outreach, as demonstrated by our participation in the Canton of Zurich Future Day, where we invite students to explore our company.

Our initiatives extend to funding and delivering essential medication to local communities in need, such as the case in Ukraine, addressing vital healthcare needs.

We are proud sponsors of the Schlieren City festival and actively participate in the monthly Tuesday Biotechnopark Schlieren Aperó, contributing to thriving local communities.

To continuously attract new talent, we aim to further expand our recruitment outreach. We plan to organise at least one talent event per year and maintain collaborations with at least two universities to attract diverse talent and foster innovation.

### 3.4 Non-discrimination, inclusion & diversity

Neurimmune is committed to fostering a corporate culture that promotes diversity, inclusion, and equality, by creating an inclusive working environment where differences are respected and valued and where our employees feel encouraged to bring their unique perspectives. We stand against discrimination, intimidation, and harassment in all forms.

Neurimmune recognises the importance of diverse representation across all levels of the workforce. We will consult employees on diversity and inclusion as part of the planned survey and use their input to inform future initiatives.

As part of our commitment to inclusion, we are participating in a federal initiative designed to support the reintegration of unemployed professionals. We also strive to advance the topic of inclusion and diversity in academia, through the fellowship programme we established in 2023. This programme is aimed to support women from crisis areas, refugees in Switzerland and with limited access to education or professional training. With a maximum yearly budget of CHF 100'000 spanning over three years, it is available for all levels of seniority and can be shared among several fellows.

These programmes demonstrate our dedication to reaching out to underrepresented communities and developing a diverse and inclusive workforce. We are continuously looking at how to improve in the areas of diversity and inclusion and will further track progress in the years to come.

	2024	2025
% of management positions held by women	25	28.6
% of women promoted compared to men	69	62.5
	16 promotions, thereof 11 women	16 promotions thereof 10 women





## 3.5. Employer attractiveness

### 3.5.1 Training and competency

At Neurimmune, training and competency development are essential to quality, compliance and safe operations. Employees receive training on key controlled documents, including the Code of Conduct, Biosafety Policy and Quality Management System. Role-specific training requirements are documented in a training matrix, which is overseen by the Quality Management function together with related training documentation, materials and regulatory guidance references.

Employees with GxP responsibilities are required to maintain documented evidence of qualifications, experience and training, including certificates, participant logs and records of attendance at relevant external events.

New employees receive a copy of our Code of Conduct, which is also publicly available on our website (Code of Conduct – Neurimmune). Each employee signs an acknowledgment of receipt and understanding of the Code, creating a record that underscores our shared commitment to our company's ethical standards.

In addition, we are implementing ESG training to equip employees with the knowledge needed to support our strategy. The training covers several material topics addressed in this report. We aim for employees to receive ESG training regularly, with annual evaluation of the content for relevance.

### 3.5.2 Wages & benefits

Neurimmune recognises the value and dedication of its employees and provides wages above applicable local minimum requirements. We offer competitive working conditions, a strong pension scheme and an employee stock ownership plan (ESOP). The ESOP is available to employees who have been with the company for more than three years. In addition, employees may acquire or sell participation certificates through the Neurimmune participation certificate exchange introduced in 2022.

### 3.5.3 Working hours and ways of working

Neurimmune uses electronic time recording to support project costing, resource planning and partner reporting. Aligned with Swiss law and company guidelines, our employment model accommodates flexible working hours while ensuring transparency and fairness.

This flexibility extends to occasional remote working and considers business trips as working time. Time management remains a personal responsibility, particularly for our Executive Committee members and employees at Director level who are exempted from formal time recording.

Timekeeping supports transparency in remuneration, overtime reconciliation and employee rights. Full-time employees are entitled to 25 vacation days annually; for part-time employees, vacation entitlement is calculated proportionally.



# Health and Safety



## Our Ambition

A robust health and safety framework is essential for safe research operations, business continuity and trust. Our work in innovative research and clinical development creates specific responsibilities for employee safety, biosafety and patient-related health and safety considerations.

Our ambition is to ensure the safety and wellbeing of our employees and the patients we care for. We therefore maintain safety routines, controlled procedures and training requirements that support safe operations across laboratories, offices and clinical trial-related activities.

## Our Goals

To fulfil our health and safety ambition, we have established a set of clear goals that guide our initiatives in this critical area.

Our primary goal is to maintain a safe and healthy working environment for employees. We support this through controlled procedures, regular training and a workplace culture based on care and respect.

In relation to patients and clinical trials, we work with business partners to uphold high standards of quality, safety and ethical conduct. This supports research integrity and helps protect the wellbeing of trial participants.

Through these goals, we strive to uphold our responsibility to both our employees and the communities impacted by our work.

## 4.1 Occupational health and safety

At Neurimmune, we place the utmost importance on the health and safety of our employees. We understand that our team is our most valuable asset, and we are committed to providing a safe and healthy work environment for all.

A key target in our Occupational Health and Safety strategy is to ensure all employees receive annual safety training relevant to their roles, including hazardous materials and emergency response procedures. This training is designed to equip our employees with the knowledge and skills they need to prevent incidents and respond effectively in emergency situations.

By providing this training, we aim to reduce the risk of workplace accidents and ensure the wellbeing of our employees. This commitment to occupational health and safety is a crucial part of our overall mission to create a supportive, safe, and productive work environment for our team.

	2024	2025
Number of incidents during the year under review	None	None
Number of emergency drills conducted	1	1
Number of injuries reported	None	None
Number of new employees trained in safety and emergency response per year	5	11

### 4.1.1 Biosafety

Neurimmune operates in the biotech domain, where biosafety constitutes a critical aspect of daily operations. To navigate the potential risks in our working environment, we have adopted various practices designed to create a safer workspace, taking into consideration the wellbeing of our employees at every stage. As work with pathogens and genetically modified organisms is conducted in our laboratories, Neurimmune has put a biosafety policy in place to protect people, animals, and the environment from negative consequences. The biosafety concept forms the binding framework for the implementation of the legal provisions that are to be observed for activities with pathogens or genetically modified organisms in closed systems. The safety concept includes the Neurimmune measures for occupational safety as well as for the safety of people, animals, and the environment.

Neurimmune's management bears the operational responsibility and ensures the implementation and observance of the company safety concept and has determined the necessary organisational structure for this. The management has tasked at least one person with the monitoring of biological safety and has detailed their status, tasks, and competencies in a functional specifications document. The necessary financial and personnel means have been provided.

In 2025, no laboratory incident occurred.



## 4.1.2 Health Acts

Because Neurimmune's work involves handling blood samples and human tissue, regular health checks are an important element of occupational health protection. For data protection reasons, individual health information is not monitored or reported at company level.

## 4.2 Health and safety related to patients and clinical trials

Ensuring patient health and safety goes to the heart of Neurimmune's operations. We follow all applicable international health & safety regulations for our own operations and clinical trials. As highlighted in our Code of Conduct, we maintain two key principles:

First, respect for patients underpins our work. As we strive to create transformative therapeutic options, we prioritise clear and truthful communication about our products. We advocate for patient rights, ensuring privacy and complete, accurate safety information about our offerings. Our engagement with patient organisations and advocacy groups is not aimed at product promotion but is driven by science.

Secondly, we adhere to the highest standards of clinical and scientific integrity. Patient safety is a critical aspect of our mission, and ensuring an acceptable risk-to-benefit profile of our products is one of our priorities. Rigorous non-clinical and clinical testing helps us to understand the safety and tolerability profiles of our products. Employees are required to uphold the integrity of information related to the quality and safety of our products and report any information that could affect the safety profile of a drug to the Clinical Department promptly.

In 2025, we continued to uphold high standards of quality and compliance across our operations, laboratory activities and clinical trial-related responsibilities.



# Environment



## Our Ambition

Our environmental ambition is to develop transformative therapeutic solutions while minimising our environmental footprint. We aim to reduce the environmental impact of our operations where feasible and to integrate environmental considerations into procurement, resource use and data management.

## Our Goals

Our environmental goals focus on improving energy efficiency, reducing greenhouse gas emissions and strengthening responsible resource management. This includes better data collection for energy, water and waste, as well as the gradual integration of environmental criteria into procurement processes.

We also aim to strengthen procurement, waste and recycling practices to support more responsible resource use across our operations.



## 5.1 Energy

A key aspect of our environmental strategy is energy efficiency. By the end of 2026, we aim to improve energy efficiency per full-time equivalent (FTE) by 15% compared to the 2023 baseline through additional energy-efficiency measures.

To reduce energy consumption and related GHG emission impacts, we have identified two key areas that will help us measure and manage progress.

First, we will continue to identify opportunities to improve energy efficiency in operations and offices, including maintenance routines, equipment replacement decisions and employee behaviour. This will help us track progress against our energy reduction target.

Second, we aim to increase the use of accessible renewable energy where feasible, supporting our Scope 1 and Scope 2 greenhouse gas emissions targets.

Over the past two years of measurement, we achieved a year-on-year reduction of 9.8% in 2025.

	2024	2025
Total energy consumption in KWh	913'272	823'697



## 5.2 Water

Water is a relevant resource in our operations, particularly in laboratory-related processes. We plan to conduct an as-is assessment to evaluate current water usage patterns, identify inefficiencies and establish a baseline for future measurement and reporting. This will inform a targeted water management plan.

## 5.3 Pollution and waste

At Neurimmune, we prioritise reducing our environmental impact, particularly in the areas of pollution and waste.

In 2025, we focused on identifying improvement opportunities related to resource efficiency in laboratories and offices. This work supports our efforts to reduce waste, improve data quality and strengthen responsible resource use.

By the end of 2026, we aim to enhance procurement assessments with environmental sustainability criteria based on our material topics. This will help align supplier evaluation with our environmental goals and pollution-reduction efforts.

Regarding waste management, our current dataset is still limited; however, in 2025 we tracked the following waste streams: medical waste (34 kg), liquid laboratory waste (763 kg), hazardous waste (729 kg), decontaminated waste (approximately 12–18 t), and cardboard waste (1.8 t). In addition, 450 kg of plastics were recycled.

We are actively working to enhance data collection and improve the completeness of our reporting in order to develop a clearer and more comprehensive understanding of our waste generation and disposal processes going forward.

## 5.4 Climate change

Climate change is relevant to Neurimmune through energy use, purchased electricity and indirect value-chain emissions. We have set a target to reduce overall emissions by 21% by the end of 2030.

Scope 1 emissions refer to direct greenhouse gas emissions that occur from sources owned or controlled by our company. This includes emissions from our facilities, company vehicles, the use of refrigerants and any other direct operations.

Scope 2 emissions, on the other hand, are indirect emissions associated with the purchase of electricity, steam, heating, and cooling consumed by our operations.

Following the first accounting of our Scope 1 and Scope 2 emissions, we continued the assessment in 2025. Scope 1 emissions remained unchanged. Reduced energy consumption and the decarbonisation of the purchased electricity mix contributed to a reduction of market-based Scope 2 emissions by around 39% compared with the previous year.

Looking ahead, we recognise the importance of evaluating relevant Scope 3 emissions, which include indirect emissions in our value chain. We aim to expand our GHG accounting to include relevant Scope 3 categories in the coming years.

We will also develop a pathway towards long-term Net Zero emissions by 2050. The plan is expected to be finalised by the end of 2027 and will define actions and milestones to guide further emissions reductions.

	2024 (in kg CO <sub>2</sub> e)	2025 (in kg CO <sub>2</sub> e)
Scope 1 GHG emissions	1'550	1'550
Scope 2 GHG emissions – Market-based	34'109	20'812
Scope 2 GHG emissions – Location-based	37'793	31'415
<b>Total GHG emissions Scope 1 and 2 (market-based)</b>	<b>35'659</b>	<b>22'362</b>



# Supply Chain Management



## Our Ambition

Because Neurimmune operates in a partner-intensive biotech value chain, responsible supplier and partner management is a key element of our ESG approach. Our ambition is to safeguard the integrity and sustainability of our supply chain while recognising its relevance to Scope 3 emissions and broader social and environmental impacts.

## Our Goals

Our first goal is to promote ethical sourcing and responsible supply chain management. This includes minimising environmental impacts where feasible and strengthening social responsibility across procurement and supplier management.

Our second goal is to collaborate with business partners and encourage sustainable business practices across the supply chain. We view sustainability as a shared responsibility that requires transparency, clear expectations and practical follow-up.

## 6.1. Social and Environmental responsibility

### 6.1.1 ESG-aligned procurement process

In line with these objectives, we expanded the procurement criteria applied to suppliers, with initial implementation planned for 2026. The process is designed to assess ESG management maturity and identify potential sustainability-related risks earlier in supplier qualification and reassessment.

To support this, an ESG Management Questionnaire (EMQ) is used, which all suppliers are required to complete. The questionnaire covers general ESG topics and includes more in-depth assessments of ethical business conduct, labour practices, health and safety, and environmental management—areas identified as most material for Neurimmune.

A distinction is made between new and existing suppliers. All new suppliers must complete the EMQ prior to the commencement of any business relationship with Neurimmune. Existing suppliers are subject to periodic risk-based reassessments. The frequency of these reviews depends on the outcome of the previous assessment and the associated risk rating: every three years for medium- to high-risk suppliers and every five years for low-risk suppliers.

For suppliers assessed as high risk, Neurimmune requests preventive actions to support alignment with its ESG standards. Medium-risk suppliers continue to be monitored on a three-year cycle and low-risk suppliers on a five-year cycle.

If an incident is detected and confirmed, appropriate corrective actions and remediation measures are discussed and agreed with the supplier. The continuation of the business relationship is subject to a satisfactory outcome.



## 6.1.2 Performance & progress

Suppliers and vendors are an essential part of Neurimmune's operations. Over the years, we have refined vendor management practices to support quality, legal compliance and reliable delivery. We are now progressively integrating ESG aspects into supplier and vendor management frameworks.

In this context, we have set key targets:

First, we aim to develop a Neurimmune Sustainability Supplier Standard by the end of 2026. The standard will set out environmental and social responsibility expectations for suppliers.

Second, we are working to integrate ethical employment practices and human rights principles into the Supplier Standard, including expectations on integrity, fair employment and zero tolerance towards child labour, forced labour and exploitation.

In addition, suppliers and business partners are expected to comply with applicable laws and regulations and to follow principles of fairness, transparency and lawful conduct. Our Code of Conduct has been updated to include supplier expectations and to align vendor conduct with the principles we apply internally (see chapter 2.1.2).

These measures are intended to strengthen transparency, accountability and consistency in supplier management while supporting responsible supply chain practices.

## 6.1.3 Vendor quality questionnaire

Neurimmune uses vendor questionnaires to assess selected partners in clinical trials and manufacturing with regard to quality, safety and compliance. The questionnaires support vendor selection and ongoing management by providing structured information on quality systems, procedures, training, contracts and trial conduct.

This information helps Neurimmune ensure the quality of products and services from vendors and supports the integration of ESG criteria into supplier assessments from 2026 onwards.





## 6.1.4 Child labour

In line with the Swiss Ordinance on Due Diligence and Transparency concerning Minerals and Metals from Conflict-Affected Areas and Child Labour (DDTrO), we follow the definitions established by the International Labour Organization (ILO) Conventions Number 138 and 182 concerning child labour and take the OECD Due Diligence Guidance for Responsible Business and the UN Guiding Principles on Business and Human Rights as a reference for our approach. This essentially deems work as child labour when it involves individuals under 18 engaging in dangerous or harmful work, or any work by children who are under the age of 15 or still in compulsory schooling.

Neurimmune established a dedicated supplier risk assessment process in 2023 to identify potential child labour risks. The assessment is now conducted annually.

The process begins with a review of supplier information from Neurimmune's databases. Applying a risk-based approach, we focus on strategically important suppliers and suppliers accounting for a significant share of procurement activities. We then consider suppliers operating in countries classified as "Enhanced" or "Heightened" risk countries in the UNICEF Children's Rights in the Workplace Index.

This includes:

- Evaluating industry risk according to the guidelines of the ILO Child Labour Guidance Tool for Businesses.
- Scrutinizing any publicly available responsible conduct documentation to assess references to human rights and child labour.
- Conducting a negative news assessment on research platforms, specifically focusing on human rights and child labour aspects.
- Review of our Vendor Quality Questionnaire for selected suppliers.

The consolidated and weighted consideration of these risk factors contributes to the overall risk assessment. Suppliers assessed as medium or high risk are contacted for additional inquiry using questionnaires focused on human rights and child labour.

In case of non-compliance, we may request a supplier to take necessary corrective actions. If the issue persists or remediation is insufficient, we retain the right to terminate the business relationship. This approach provides a clear escalation pathway for addressing supplier non-compliance and supporting responsible supply chain management.

In 2025, no reasonable suspicion of child labour in our supply chain was detected. Neurimmune is therefore exempt from due diligence and reporting obligations regarding child labour.

## 6.1.5 Conflict minerals

In line with the DDTrO, we established a process in 2023 to assess whether we procure any product related to conflict-minerals and metals as covered in Annex I DDTrO. We ask our suppliers to provide information through questionnaires and confirm whether they provide any covered products to Neurimmune, and if yes, provide additional information on the quantities. Through the questionnaires, we aim to ensure transparency of our supply chains and avoid any exposure to minerals and metals stemming from conflict-affected areas.

The results for 2025 showed that Neurimmune does not import or process any minerals or metals as defined in the Ordinance and is therefore exempt from the due diligence and reporting obligations regarding conflict minerals and metals.



# Glossary



<b>AI</b>	Artificial Intelligence
<b>AniPO</b>	Swiss Animal Protection Ordinance
<b>BoD</b>	Board of Directors
<b>CEO</b>	Chief Executive Officer
<b>CMC</b>	Chemistry, Manufacturing and Controls
<b>COO</b>	Chief Operating Officer
<b>CSRD</b>	Corporate Sustainability Reporting Directive
<b>DDTrO</b>	Swiss Ordinance on Due Diligence and Transparency concerning Minerals and Metals from Conflict-Affected Areas and Child Labor
<b>DP</b>	Drug Products
<b>DPO</b>	Data Protection Officer
<b>DS</b>	Drug Substances
<b>ESG</b>	Environment, Social, Governance
<b>ESOP</b>	Employee Stock Ownership Plan
<b>ESRS</b>	European Sustainability Reporting Standards
<b>ETH</b>	Federal Institute of Technology Zurich
<b>EU</b>	European Union
<b>FCOS</b>	Federal Coordination Commissions for Occupational Safety
<b>FTE</b>	Full Time Equivalent
<b>GDPR</b>	General Data Protection Regulation
<b>GXP</b>	Good Clinical/Distribution/Laboratory/Manufacturing/... Practice
<b>GHG</b>	Greenhouse Gas (measured usually in CO <sub>2</sub> equivalents which is a normalisation measure of the global warming potential of different atmospheric gases causing anthropogenic climate change)
<b>ILO</b>	International Labor Organisation
<b>IMP</b>	Investigational Medicine Products
<b>NI-NET</b>	Neurimmune Intranet
<b>OECD</b>	Organisation for Economic Co-operation and Development
<b>PE</b>	Polyethylene – most commonly produced plastic
<b>PET</b>	Polyethylene Terephthalate – most common thermoplastic polymer resin
<b>PhD</b>	Doctoral research degree
<b>QMS</b>	Quality Management System
<b>R&amp;D</b>	Research and Development

**Scope 1,2 & 3 emissions** (Source: [www.ghgprotocol.org](http://www.ghgprotocol.org))

The Greenhouse Gas Protocol categorises GHG emissions into three scopes:

- Scope 1 are direct emissions from owned or controlled sources
- Scope 2 are indirect emissions from the purchase and use of electricity, steam, heating and cooling.
- Scope 3 includes all other indirect emissions that occur in the value chain of the reporting company, including both upstream and downstream emissions

<b>SOP</b>	Standard Operating Procedures
<b>UN</b>	United Nations
<b>USZ</b>	University Hospital of Zurich
<b>UZH</b>	University of Zurich
<b>VeVa</b>	Ordinance on Waste Processing



# ESRS mapping



## ESRS 2 General Disclosures

GOV-1	The role of the administrative, management and supervisory bodies	1.5 Governance
GOV-2	Information provided to and sustainability matters addressed by the reporting entity's administrative, management and supervisory bodies	1.5 Governance
SBM-1	Strategy, business model and value chain	1.2.1 Our value chain, 3.2 Our employees
SBM-2	Interests and views of stakeholders	1.2.2 Our stakeholders
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	1.3 Materiality analysis
IRO-2	Disclosure Requirements in ESRS covered by the reporting entity's sustainability statement	1.3 Materiality analysis
MDR-A	Actions and resources in relation to material sustainability matters	1.4 Strategy
MDR-T	Tracking effectiveness of policies and actions through targets	1.4 Strategy

## E1 Climate Change

E1-1	Transition plan for climate change mitigation	5.4 Climate change
E1-4	Targets related to climate change mitigation and adaptation	1.4 Strategy, 5.1 Energy
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	5.1 Energy

## E2 Pollution

E2.IRO-1	Disclosure Requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	5.3 Pollution and waste
E2-2	Actions and resources related to pollution	5.3 Pollution and waste
E2-3	Targets related to pollution	1.4 Strategy

## E3 Water and marine resources

E3-2	Actions and resources related to water and marine resources	5.2 Water
E3-3	Targets related to water and marine resources	5.2 Water

## E5 Resource use and circular economy

E5-2	Actions and resources related to resource use and circular economy	5 Environment
E5-5	Resource outflows	5.3 Pollution and waste

S1 Own workforce		
<b>S1.SBM-3</b>	Disclosure Requirement related to ESRs 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	3 Employment
<b>S1-1</b>	Policies related to own workforce	3 Employment
<b>S1-2</b>	Processes for engaging with own workforce and workers' representatives about impacts	1.3 Materiality assessment
<b>S1-3</b>	Processes to remediate negative impacts and channels for own workforce to raise concerns	2.1.4 Identification of concerns & grievance mechanism
<b>S1-4</b>	Taking action on material impacts and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions and approaches	3 Employment
<b>S1-5</b>	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	3 Employment
<b>S1-5</b>	Characteristics of the reporting entity's Employees	3.2 Our employees, 3.4 Non-discrimination, inclusion & diversity
<b>S1-7</b>	Characteristics of non-employees in the reporting entity's own workforce	3.2 Our employees, 3.4 Non-discrimination, inclusion & diversity
<b>S1-9</b>	Diversity metrics	3.2 Our employees, 3.4 Non-discrimination, inclusion & diversity
<b>S1-10</b>	Adequate wages	3.5.2 Wages & benefits
<b>S1-13</b>	Training and skills development metrics	3.2 Our employees, 3.5.1 Training and competency
<b>S1-14</b>	Health and safety metrics	4.1 Occupational health and safety
<b>S1-17</b>	Incidents, complaints and severe human rights impacts	2.1 Responsible business conduct, 2.1.4 Identification of concerns & grievance mechanism



## S2 Workers in the value chain

<b>S2.SBM-3</b>	Disclosure Requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	6 Supply chain management
<b>S2-1</b>	Policies related to value chain workers	6 Supply chain management
<b>S2-2</b>	Processes for engaging with value chain workers about impacts	1.2.2 Our stakeholders
<b>S2-3</b>	Processes to remediate negative impacts and channels for value chain workers to raise concerns	2.1.4 Identification of concerns and grievance mechanism
<b>S2-4</b>	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	6 Supply chain management

## S4 Consumers and end-users

<b>S4.SBM-3</b>	Disclosure Requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	2.3 Product quality and data protection, 4.2 Health and safety related to patients and clinical trials
<b>S4-1</b>	Policies related to consumers and end-users	2.3 Product quality and data protection, 1.2.2 Our stakeholders
<b>S4-2</b>	Processes for engaging with consumers and end-users about impacts	1.2.2 Our stakeholders
<b>S4-3</b>	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	2.1.4 Identification of concerns and grievance mechanism
<b>S4-4</b>	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	4.2 Health and safety related to patients and clinical trials

## G1 Business Conduct

<b>G1.GOV-1</b>	Disclosure Requirement related to ESRS 2 GOV-1 – The role of the administrative, management and supervisory bodies	2.1 Responsible business conduct
<b>G1-1</b>	Business conduct policies and corporate culture	2.1 Responsible business conduct, 2.1.2 Ethical and responsible business conduct, 2.1.3 Anti-corruption and anti-bribery, 2.1.4 Identification of concerns and grievance mechanism, 2.1.5 Animal welfare
<b>G1-2</b>	Management of relationships with suppliers	6 Supply chain management
<b>G1-3</b>	Prevention and detection of corruption and bribery	2.1.3 Anti-corruption and anti-bribery
<b>G1-4</b>	Incidents of corruption or bribery	2.1.3 Anti-corruption and anti-bribery

