



Sustainability Report 2023

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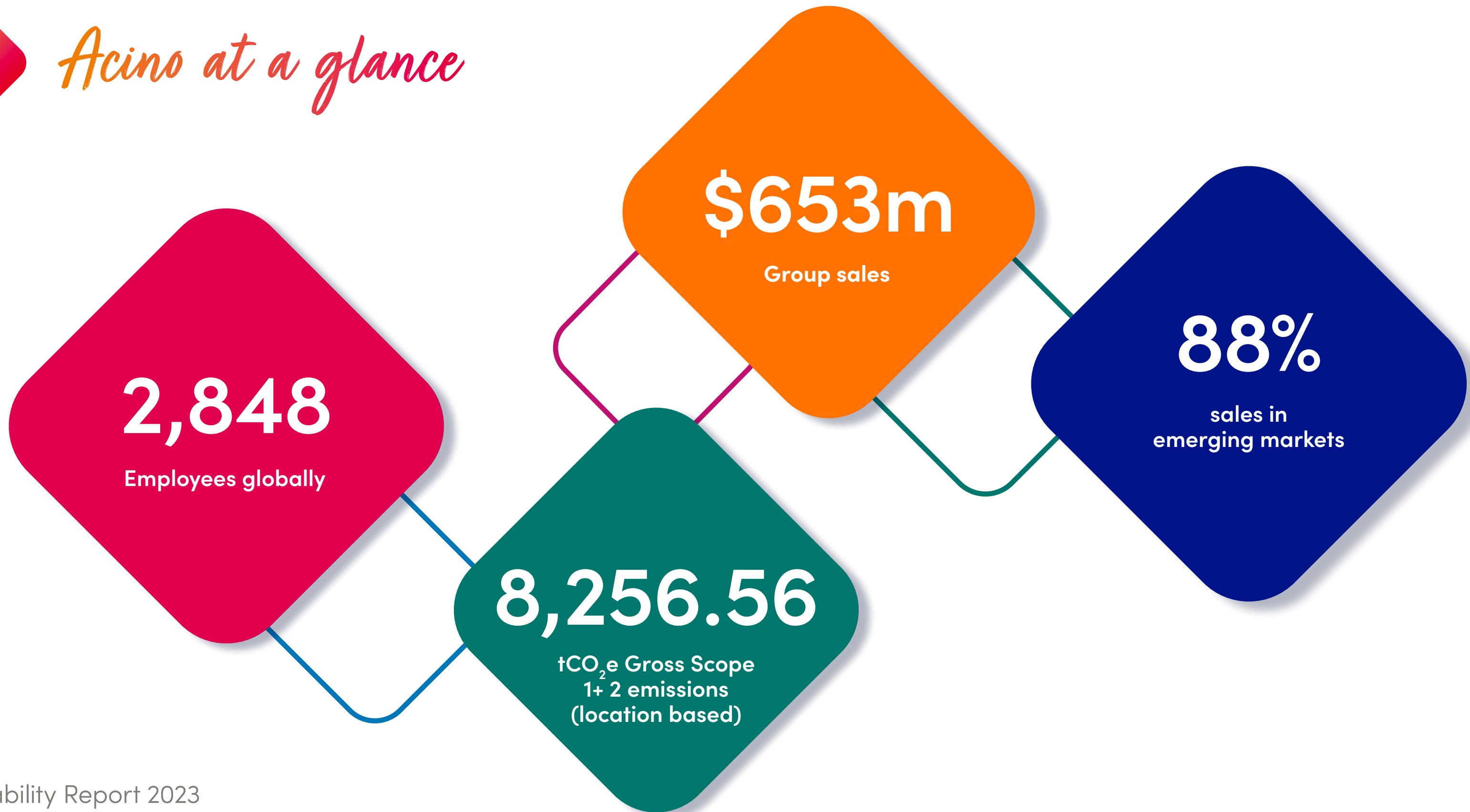


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Acino at a glance



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CEO FOREWORD, ANDREW BIRD

I am very proud to introduce our second Sustainability Report.

We operate in high-growth markets, developing, manufacturing and marketing innovative and well-proven pharmaceuticals, and delivering these high-quality medicines to patients most in need.

Operating responsibly is a very important part of our mission as we continue to grow our presence across the world.

To signal the scale of our Sustainability commitment, we have recently created a new senior role, Chief Compliance and Sustainability Officer, reporting directly to the CEO.



Ethics, integrity and trust are at the heart of how we operate, we are steadfast about the importance of our role as a leader in the communities we work in and support.

Andrew Bird
CEO (ai)

Our long-term environmental goal is to be carbon neutral by 2050. Our biggest area of focus is energy efficiency and that is something we work on every day. We also aim to increase the use of renewable energy for our production facilities. We are certainly moving in the right direction. In Switzerland we are on target to be using 100% hydro-electric power by the middle of 2024.

Ethics, integrity and trust are at the heart of how we operate, we are steadfast about the importance of supporting the communities we operate in. In our Code of Conduct, complemented by our new Conflict of Interest policy, we have laid out the policies we expect all our employees to comply with at all times. And I am pleased to report they do.

As of the end of 2023, we had 2,848 employees across our global operations and we put a lot of effort into creating a positive and collaborative work environment, where everyone can grow their potential, by taking part in our comprehensive learning and development programme.

We are proud of our diverse and multicultural team. We are also proud of the work our teams do to help and support the local communities. I hope you appreciate reading about all their volunteering efforts as much as I have enjoyed being part of some of them.





Our suppliers are very much part of our team. We have introduced a new Supplier Code of Conduct, setting out our requirements, which includes asking suppliers to start detailing their environmental impact and the actions they are taking to reduce it. This is not just a request: we work closely with them to help achieve those reductions.

The new Supplier Code also includes our requirements around anti-bribery and anti-corruption, and the importance of respecting human rights across the entire supply chain. We are a member of the Pharmaceutical Supply Chain Initiative (PSCI) which is dedicated to building responsible supply chains in the pharmaceutical industry.

Everything we have included in this Report matters, to Acino, to our people, to our customers, to our partners and to society as whole. I firmly believe our approach is the future of doing business and it is the reason why many of our customers are making Acino their partner of choice.

We are all excited to continue to push forward with this ambitious agenda.

Andrew Bird
CEO (ai)

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Our company

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OUR COMPANY

We are committed to the development, manufacturing, and marketing of high-quality innovative and well-proven medicines for the benefit of patients. We have a clear purpose:

B2C

To make high-quality medicines available to patients and healthcare professionals in high-growth markets.

B2B

To be the preferred high-quality contract manufacturing and out-licensing partner.

Safeguarding a high level of product quality and regulatory compliance is fundamental to our operations. We always work hard to meet the highest standards for our products and use our own quality culture to continuously improve our offer.

We want to be a unique player in the pharmaceutical world and our compassion makes us stand apart.



Making high quality products is just our start point. *We strive to excel* in our services and how we work with people across our business and throughout our supply chain.

GLOBAL FOOTPRINT

Acino, established in 1836 in Switzerland and headquartered in Zurich, has a global footprint with a strategic focus on high-growth markets in the Middle East, Africa, Ukraine and the CIS Region, and Latin America.

We employ 2,848 people in our markets and at our six manufacturing sites. We continue to build our global team and actively plan to integrate additional sites and staff. Acino is part of Arcera, a global company in the life sciences sector headquartered in Abu Dhabi, United Arab Emirates. Arcera was established by ADQ, an Abu Dhabi-based investment and holding company, to build a global life sciences powerhouse.

PHARMAX INTEGRATION

In 2023, we integrated Pharmax Pharmaceuticals into our Middle East operations. Pharmax is a manufacturer and distributor of high-quality medications and a member of the ADQ family. With the integration, we added over 100 employees, and a GCC and EU GMP-certified manufacturing site located in Dubai. Importantly, we are leveraging synergies across main therapeutic areas and sharing best practices, advancing product development capabilities and further strengthening Acino's robust commercial performance.

ACQUISITION OF M8 PHARMACEUTICALS

We have expanded our footprint in Latin America with the acquisition of M8 Pharmaceuticals, which was completed in December. M8 is focused on licensing, marketing, and distributing innovative and established medicines in Mexico and Brazil. This acquisition complements our existing operations, based in Panama and covering eight countries in Central America, the Caribbean, and Ecuador. We are strengthening our business through new partnerships, and M8's innovative and proven portfolio and therapeutic areas. The addition of M8 supports our mission of delivering high-quality medicines to improve people's health in this key region.

 SWITZERLAND

 MIDDLE EAST, TURKEY AND AFRICA

 AFRICA

 UKRAINE AND CIS

 LATIN AMERICA

OUR SERVICES

For the full year 2023, we achieved group sales of over \$653m with some 88% of sales generated in high-growth markets.

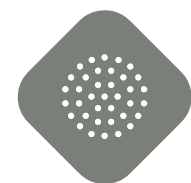
OUT-LICENSING

We provide out-licensing services and support to our customers across more than 90 countries. We provide high-quality generic medicines in advanced drug delivery systems. Our special focus is on narcotics and extended-release formulations as part of a long-term strategy to expand the product portfolio within oncology, urology and pain management. Our out-licensing covers products that include easy orals, narcotic products and difficult-to-make products.

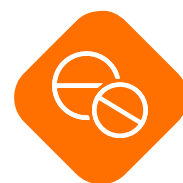
CONTRACT MANUFACTURING

We have over 50 years of experience in pharmaceutical manufacturing and we operate in more than 90 countries. We provide know-how, technology and infrastructure to support customers' manufacturing needs. We are a leader in advanced drug delivery systems with a focus on dispersible and complex modified release formulations.

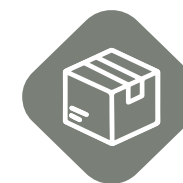
OUR OFFERING COVERS:



Granulation and Pelletisation



Finished oral solid dosage forms



Primary and secondary packaging



OUR PRODUCTS

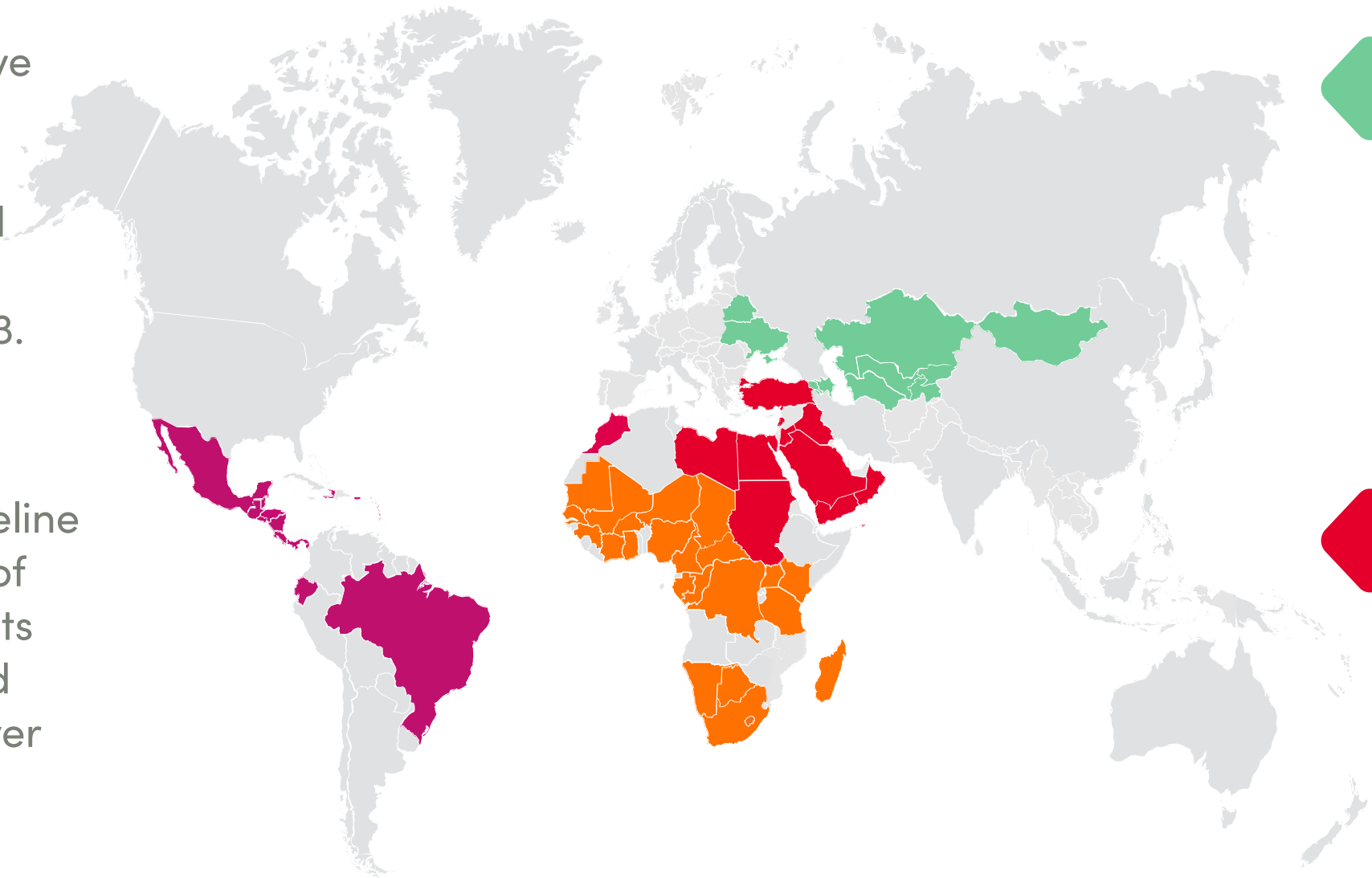
We make high-quality medicines accessible to patients and healthcare professionals in emerging markets. We have a clear focus on over 60 high-growth markets in the Middle East, Africa, Ukraine, the CIS region and Latin America. Our contract manufacturing offering delivers best-in-class drug delivery solutions for oral solid dosage forms in highly regulated markets, including the EU.



In Latin America, we have a portfolio of 67 brands in eight therapeutic areas and we expanded our operations with the acquisition of M8 in 2023.



In Africa, we have a pipeline that will see the launch of an additional 50 products in the coming years. And we received Top Employer certification for the third year in a row in 2023.



In Ukraine and the CIS countries, we provide 106 products covering 17 therapeutic areas. In 2023, we launched 14 new brands of medicines and dietary supplements.



In the Middle East, Turkey and Africa, we produce 100 products in eight different therapeutic areas, including gastro, pain and antibiotics. We produce market leaders in gastroenterology in Egypt (Controloc), UAE (Pantozol and Dexilant).

OUR VALUES

Our values are a fundamental part of our corporate culture and our business.

They describe who we are, what we stand for and are signposts for what we aspire to in our everyday actions.



TRUST

Firmly believe in reliability, truth and ability to deliver. Show confidence. Be loyal. Act as a team player. Be transparent.



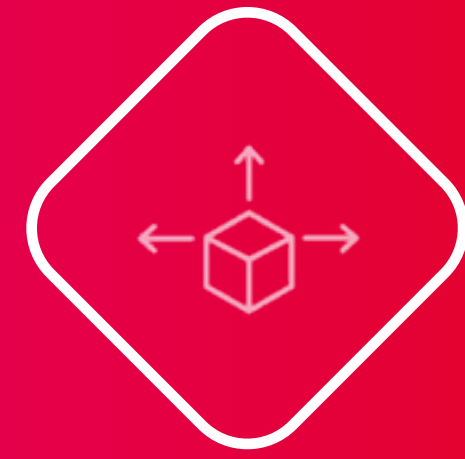
COMMITMENT

Be goal and result oriented. Be focused. Keep promises. Show personal engagement. Be responsible. Go the extra mile. Take ownership. Be customer and patient oriented in the entire value chain.



COURAGE

Dare to challenge, change and get out of your comfort zone. Stand up for your opinion. Take risks. Embrace challenges.



EMPATHY

Show openness and respect. Put yourself in the shoes of the other person. Care for others and recognise their contribution. Listen.

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Our approach

Our mission is to make high-quality medicines accessible to patients and healthcare professionals in emerging markets. Often, the people who use our medicines have no other access to any other healthcare. Our work is fundamentally empathetic, about helping people and improving lives.

We take our mission very seriously and we always do everything possible to keep supplies flowing to meet patient needs. This is why, for example, we restarted operations very quickly in Ukraine immediately following the start of the war, and have continued operations since then. This was only possible due to the extraordinary commitment of our Ukrainian teams, and it meant we could keep the shelves of the country's pharmacies stocked.



“We are driven by a sense of *empathy*, for our end customers, for our value chain, for the communities and, importantly, for ourselves. Unless we look after our employees, they can’t help other people.

This compassion runs through everything we do and you’ll find examples of it throughout this report. Our training programme starts with helping the whole person, not just the part that comes to work. We work with our suppliers so they can meet our requirements rather than dictating to them. And we participate in a range of volunteer activities and activities that support the communities in which we work.

We are compassionate about the planet. We are realistic that we need to use natural resources to produce and distribute our medicines. But we are also very aware there is always more we can do to reduce our impact, particularly in being more efficient and moving to using more renewable energy.

We are compassionate about governance and put a lot of effort into explaining why our policies exist and then giving people the training so they know how to comply.

To have the capacity to implement all these activities, we need to ensure our company operates efficiently, continues to grow and remains profitable.



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Sustainability strategy

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SUSTAINABILITY STRATEGY

Our strategy supports our ambition to accelerate our sustainable approach to deliver high-quality medicines to patients in need.

- ◇ **Clear Commitment:** deliver where others don't and be an actor in the global health agenda. We are committed to providing high-quality medicines in many markets that are underserved by the pharmaceutical industry, and we support the UN Global Health Agenda and the WHO's Universal Health Coverage (UHC) ambitions, whilst operating sustainably.
- ◇ **Community driven:** Global approach and local relevance defines our view of sustainability. We consider the needs of the communities in which we operate.
- ◇ **Care for all:** We are committed to delivering positive impact globally for all our stakeholders, including our employees.

We are upgrading our processes to reduce energy use, carbon emissions and waste while ensuring safety and regulatory compliance. We are committed to be carbon neutral by 2050.

When it comes to social responsibility, our priority is the well-being of our employees, our partners and customers. We promote diversity and inclusion in our workforce, and we support the development of our employees through an active learning and development programme. We empower suppliers and partners, and we help them to improve the sustainability of their operations. Our global initiatives are adapted to local needs and we ensure our operations benefit the local communities where we operate.

We support transparent business operations, and we report in a clear and open manner.

“
**We are committed to
 conducting our business
 ethically and with
 high integrity.**”



GOVERNANCE OF THE SUSTAINABILITY PROGRAMME

As of March 2024, the day-to-day implementation of the sustainability programme sits under the Chief Compliance and Sustainability Officer (CCSO), who reports directly to the CEO. In turn, the Global Sustainability function has been splitted from Global Environment, Health & Safety and both report to the CCSO.

The strategy is overseen by the Sustainability Committee, chaired by the Chief Executive Officer and composed by the Chief Operations Officer, the Chief Human Resources Officer, the Chief Finance Officer, the Chief Legal Officer and the Chief Compliance and Sustainability Officer.

The Sustainability Committee is responsible for agreeing and approving the global sustainability strategy, setting standards, defining targets and monitoring progress.



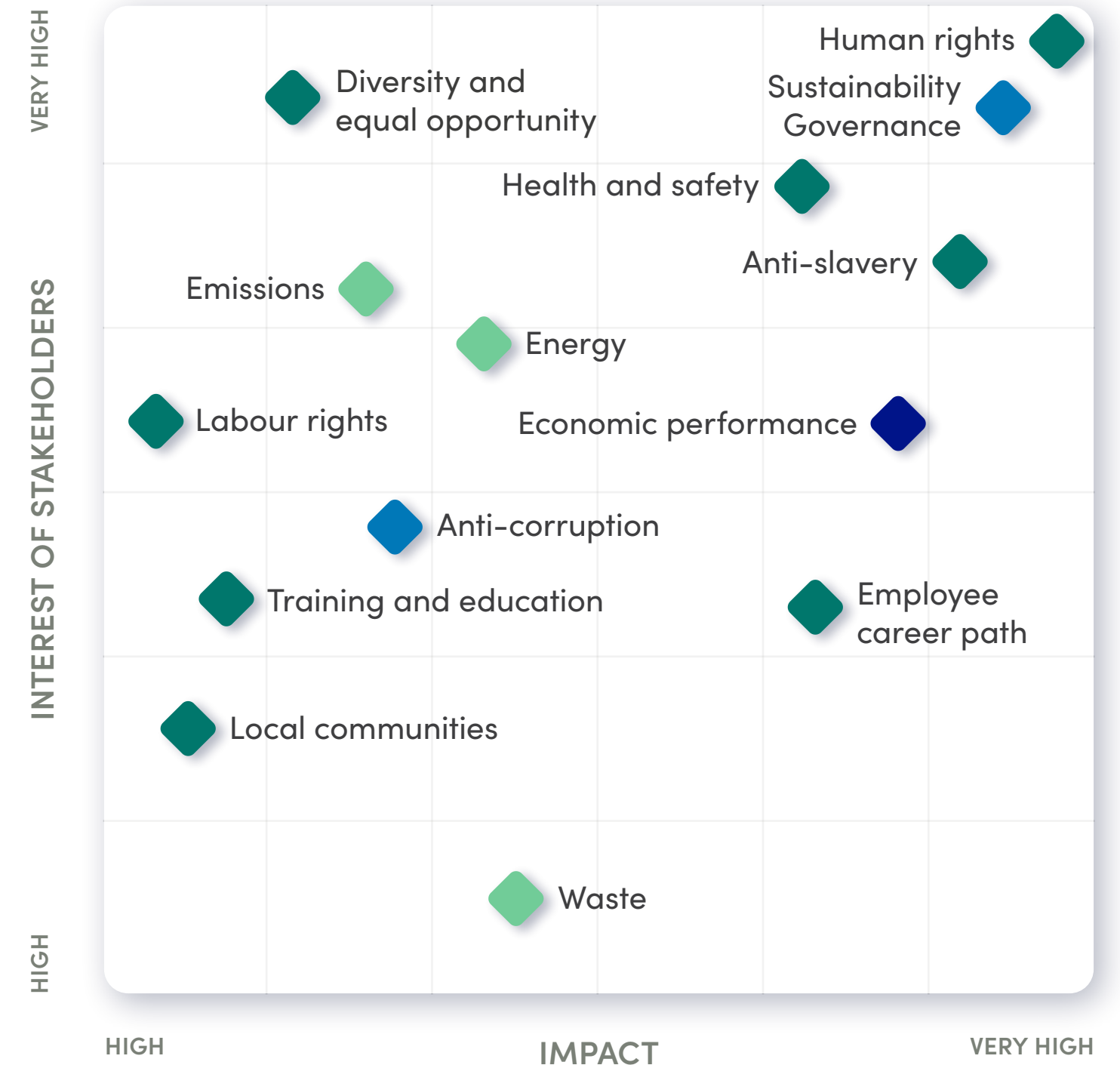
MATERIALITY ANALYSIS

In 2022, we conducted a multi-year materiality analysis to understand the most relevant issues for our business operations and our stakeholders:

- ◇ Media analysis to identify issues linked to the pharmaceutical industry
- ◇ Stakeholder engagement to understand their interests and expectations
- ◇ Global employee survey
- ◇ PESTEL analysis and a value chain analysis
- ◇ Operational assessment and business plan review
- ◇ Peer benchmarking by reviewing sustainability reports of other pharmaceutical companies

In 2024, we will update the materiality analysis to bring us in line with stricter Global Reporting Initiative (GRI) guidelines and new EU reporting requirements. The materiality topics are grouped under four different categories.

◆ ENVIRONMENT
 ◆ SOCIAL
 ◆ ECONOMIC
 ◆ GOVERNANCE



REPORTING

We report our sustainability activities to standards organisations such as EcoVadis. For this review, we report in reference to the GRI guidelines.

In May 2023, EcoVadis awarded Acino our first Bronze medal based on our Sustainability practices. EcoVadis is an industry leading sustainability platform that provides a standardised and independent rating system that allows us to compare our sustainability performance against industry benchmarks and the performance of our peers.

[View annex for GRI Content table](#)

The EcoVadis logo is displayed in a white, rounded diamond shape. The word "ecovadis" is written in a lowercase, sans-serif font, with a small green leaf icon above the letter 'v'.

LINK TO SUSTAINABLE DEVELOPMENT GOALS

We are committed to contributing to the UN Sustainable Development Goals (SDGs). These are the SDGs that Acino has contributed to the most:





Environment

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REDUCING OUR ENVIRONMENTAL IMPACT

We are committed to being carbon neutral by 2050. Because we run a global manufacturing and distribution business, the only way we can achieve it is if everyone across the organisation, and throughout our value chain, is dedicated to meeting that target. That means everyone has to focus on environmental issues and practices, to ensure every decision takes into account environmental impact.

This section focuses on how we are making our operations more efficient and how we are changing our energy sources.



REDUCING OUR EMISSIONS

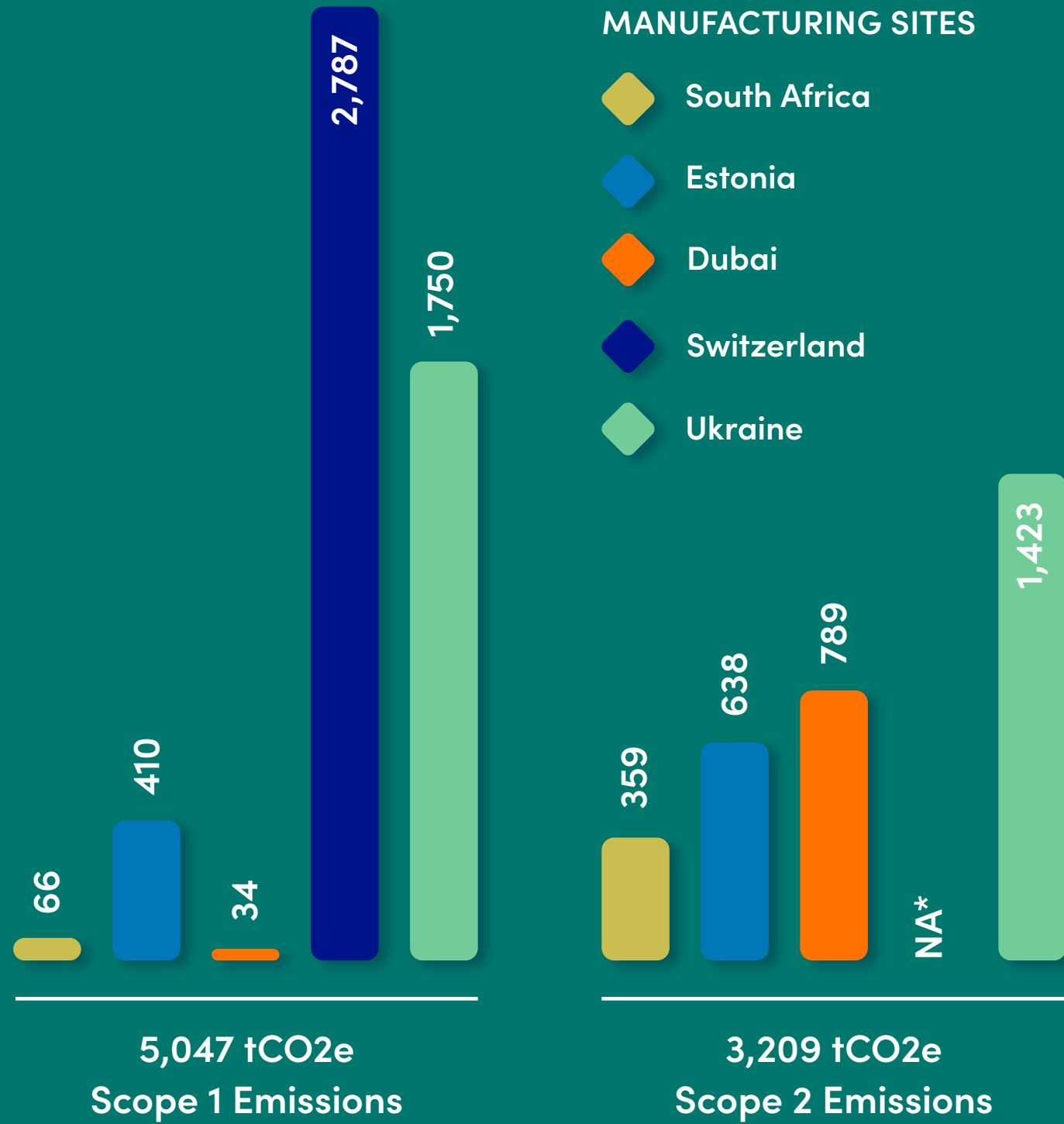
In 2023, we worked to understand our Scope 1 and Scope 2 emissions and to introduce activities across the organisation to achieve our 2050 carbon neutrality goal.

8,256.56
 tCO₂e Gross
 Scope 1 and 2 emissions
 (location based)



MANUFACTURING SITES

- ◆ South Africa
- ◆ Estonia
- ◆ Dubai
- ◆ Switzerland
- ◆ Ukraine



*All energy in Switzerland was from renewable sources

OUR AMBITIONS

We intend to set science-based targets for our Scope 1 and Scope 2 emissions.

We have also started to assess our Scope 3 emissions so we can set interim targets for our overall reduction of emissions.

To date, we have captured the following categories:

- ◇ Mobility, including our vehicle fleet and business flights
- ◇ Supply chain

INCREASING EFFICIENCY

In 2023, our overall energy consumption was 30,301 MWh for all of our production sites.

Total energy consumption manufacturing sites (MWh)

Acino all sites	30,301.3
South Africa	578.7
Estonia	2,797.1
Dubai	1,818.9
Switzerland	14,696.4
Ukraine	10,410.1

[View annex for further emissions and energy data](#)

The very best way we can reduce our carbon footprint is to reduce the amount of energy we use. To that end, we created the Global Engineering Team to lead the process. It is made up of engineering representatives from each manufacturing site, sharing best practice between our operations. And it is responsible for implementing our energy reduction policy and limiting our carbon footprint across the entire Acino Group.

The group's first task was to identify low-hanging fruit and make quick adaptations that save energy.



In 2023, we kick-started a programme to replace all incandescent bulbs with LEDs. By the end of 2023, we have replaced 25% of all bulbs and that number is growing all the time. And we use internal communications to encourage energy-saving habits, including turning off equipment and lights when they are not being used.

We have also reduced the use of dehumidifiers. The engineering team identified that certain products need humidity to be under 30% but others do not. Therefore, we developed a protocol to turn off dehumidifiers when they are not needed. A further quick win was accomplished by insulating pipes that were exposed to ambient temperature.

These small changes all add up. They also help change the way we all think about our environmental impact in everything we do, leading to further small changes, which in turn increase the impact even more.



Case Study:

BRINGING OUR ENGINEERING EXPERTS TOGETHER

Our new Global Engineering Team brings together specialists from different engineering functions and geographies with the specific objective of finding new ways to reduce energy consumption by sharing good practice between all our operations.

We are also collaborating with external sources. The Institute of Mechanical Engineering and Energy Technology IME at the Lucerne University of Applied Sciences and Arts carried out a research project on our production site at Basel and made recommendations on how we could improve our energy efficiency. One is about the reuse of hot gasses and air to provide heat for our buildings, which is connected to the development and deployment of a new heating, ventilation and air conditioning systems.



Condensate returning system

Case Study:

ENERGY SAVING IN UKRAINIAN MANUFACTURING PLANT

We have implemented three changes at our plant in Kyiv, Ukraine that, together, are saving over 155 MWh and over 27,000 m³ of gas per year. The first is evaporating high-pressure desalinated water to reduce the power consumption needed by the chillers. The second is an air compressor with variable speed drive. And the third is a heat exchanger to condensate heating water.



Recovery of ventilation waste heat

USING RENEWABLE ENERGY

We are increasingly the use of renewable energy at all our production sites. This is a long-term project that will deliver increasing year-on-year benefits and will be a significant foundation in our net zero drive.

In Switzerland, we have switched to hydroelectric power and 100% of our electricity will come from hydro by the middle of 2024. And solar panels currently make up eight percent of our energy requirements in Estonia, a number that is set to grow.



MEASURING SO WE CAN MANAGE

We have started energy and heat loss recovery audits of our production sites. When the process is complete, we will be able to develop an overall plan and timeline for reducing our carbon emissions from our manufacturing operations to reach net zero by 2050.

The first audit, in 2023, was conducted in Switzerland. This will be followed by the UAE, Estonia, South Africa and Ukraine in 2024.

The audits are conducted by external experts, who examine what is currently in place and how we can make further energy savings. The local and global engineering teams, along with the EHS team, work together to design and deploy a transformation programme.

The combination of local and global teams means we can develop the right solutions for each site. We complement a deep understanding of local conditions with a global view that incorporates learnings from all our sites.

These energy audits are in addition to our regular audits that cover a range of environmental issues, including waste, recycling, water usage and wastewater treatment, as well as adherence to regulations.

ENVIRONMENTAL MANAGEMENT

We are committed to minimising the environmental impacts of our production processes and business operations. Our Global Environmental, Health and Safety Policy (EHS) and CSR Standards set out our commitments to environmental management.

We know we still have a way to go to reach net zero. In the meantime, we focus on ways to manage and reduce our impact on local communities, always acting in compliance with environmental laws and regulations.

We actively encourage the environmental education of our teams. And we promote environmental efforts through voluntary and charitable commitments.



Case Study:

LEAN LABS

Our Lean Labs project is looking at a range of measures to rationalise how we operate with a goal of utilising our equipment more efficiently by adjusting shift patterns. And we can reduce our test frequency requirements by relying more on our suppliers. Our assumption is that we can make five percent savings each year in energy efficiency.

MANAGING OUR WASTE

We are committed to reducing the waste we produce through our waste management practices. We have, for instance, implemented ISO14001 at our manufacturing site in Ukraine.

We strive for continuous improvements in the way we manage our waste. We are using digitalisation and automation to cut the physical resources we use. For example, we have eliminated the need for 50,000 pieces of paper per month through manufacturing digitalisation, including using digital receipts for expense management, digital vaults and the widespread use of digital signatures.

We use 'follow-me' printing. Once someone has sent a document to print, they then must go to the printer and press another button to make it print. And the default is black and white, double-sided printing.

The education of our teams is crucial to achieve continuous improvements. The internal improvement programmes play an important part in raising awareness among all our people, for example for eliminating single-use plastics.



Waste generated, diverted and disposed
GRI 306-3, 306-4, 306-5

Waste by composition (by weight in kg)
2023

Waste type		Waste generated	Waste diverted from disposal	Waste directed to disposal
Category 1	Aluminium	3,876.1	2,024.1	1,852
Category 2	Steel	9,530	9,530	0
Category 3	Plastic	107,396	85,460	21,936
Category 4	Carboard	158,665	125,761	32,904
Category 5	Paper	1,755	1,754	1
Category 6	Rubber	0	0	0
Category 7	Vulcanized Rubber	0	0	0
Category 8	Wood	42,321.2	42,320	1.2
Category 9	Others non-Hazardous waste	51,5260.3	20,802	49,4458.3
Total Non-Hazardous waste		838,803.6	287,651.1	551,152.5
(by weight in kg, and by percentage of overall waste generated)			34.3%	65.7%

Waste generated, diverted and disposed
GRI 306-3, 306-4, 306-5

Waste by composition (by weight in kg)
2023

Waste type		Waste generated	Waste diverted from disposal	Waste directed to disposal
Category 10	Chemicals	228,669.4	0	228,669.4
Category 11	Oil	43	0	43
Category 12	Others Hazardous waste	327,251.3	9,492.7	317,758.6
Total Hazardous waste		555,963.7	9,492.7	546,471.0
(by weight in kg, and by percentage of overall waste generated)			1.7%	98.3%

Waste generated, diverted and disposed
GRI 306-3, 306-4, 306-5

Waste by composition (by weight in kg)
2023

Waste type		Waste generated	Waste diverted from disposal	Waste directed to disposal
Total waste		1,394,767.3	297,080.8	1,097,623.5
(by weight in kg, and by percentage of overall waste generated)			26.2%	73.8%

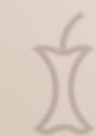


We aim to reduce the waste of water and avoid pollution wherever possible. We actively measure and manage our operations and activities to reduce water consumption and reduce the waste of water.



	South Africa	Estonia	Dubai	Switzerland	Ukraine	Total
Total Water Consumption (m3)	1,789	1,670	7,857	13,851	13,312	38,479

[View annex for further waste and water data](#)

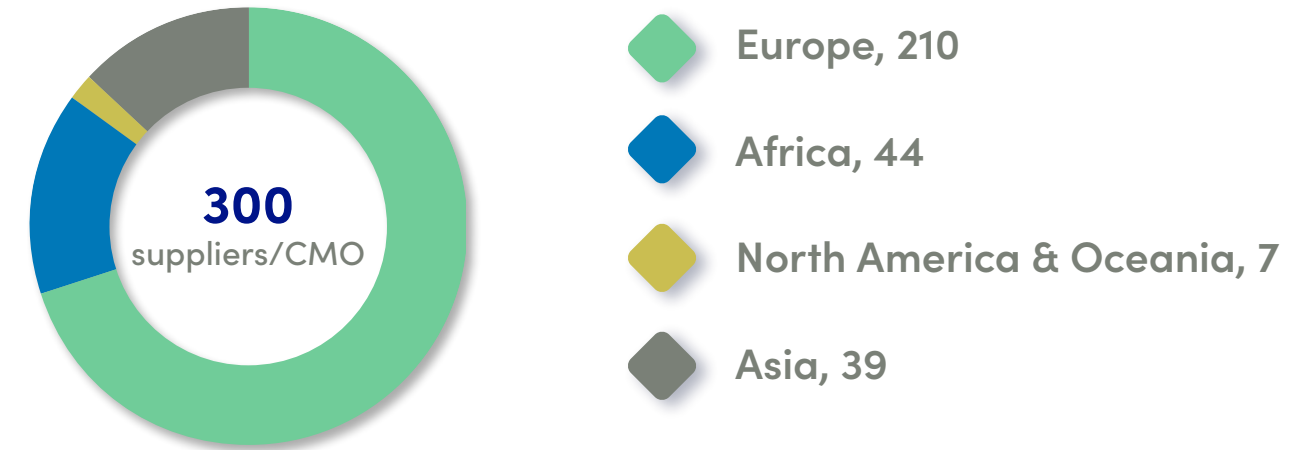


WORKING WITH SUPPLIERS

We strive to support our suppliers to reduce their impact on the environment.



WHERE ARE OUR SUPPLIERS?



We expect our suppliers to adhere to our requirements and we have introduced a new Supplier Code of Conduct, firmly based on international standards. The policy takes a risk-based approach, with the most stringent elements in the areas of greatest risk, including anti-bribery and anti-corruption and health and safety of employees. It also emphasises the importance of human rights in our value chain.

The Supplier Code of Conduct sets standards for reducing CO₂ emissions, starting with the process of measuring our Scope 3 emissions. The first step, which we will kick-start in 2024, is the minimum requirement that our suppliers measure their environmental impact.

The stability of our supply chain is important to Acino and we aim to build long-lasting partnerships with partners that share our values and commitment to stability. We are proud of our low turnover rate of around five percent per annum.

In 2023, 90% of our suppliers that committed to the new Supplier Code of Conduct were in compliance with the Code's requirements. We are working with the remaining companies to ensure they meet our requirements. That involves highlighting the areas that require change and discussing how they are going to make those changes.

Acino is a full member of the Pharmaceutical Supply Chain Initiative, which is dedicated to building responsible supply chains in the pharmaceutical industry. We aim to follow the Initiative's standards throughout our value chain.



Case Study:

REDUCING EMISSIONS FROM OUR TRANSPORT

We have developed a programme to shift some of our shipping from air to sea. The first stage, in 2023, was to collect and analyze the data from all the transport modes we use.

Our busiest route was from our plant in Switzerland to Egypt, which is a hub for Acino's Middle East operations. That route, therefore, provides the greatest opportunities for emissions savings. The target for 2024 is to reduce the number of shipments on that route by 30%.

We are putting a range of measures in place to reduce emissions:

- ◇ Training for staff about the importance of emissions reduction
- ◇ Yearly forward planning to optimise transport requirements
- ◇ CO₂ calculations for each shipment

In the first half of 2024, we are continuing the data analysis. And the new data-driven policy will be implemented in the second half of 2024.

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Social

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MEETING OUR SOCIAL COMMITMENTS

Our mission is to make safe and reliable medicines available in emerging markets. That means helping people who otherwise may have limited access to healthcare. At heart, Acino aims to help improve people's lives. And that ethos runs through everything we do, for our employees, our customers and the communities we work in. This dovetails very neatly with our work to reduce our environmental impact.



90
countries

51%
of our employees
are women

2,848
employees
globally

6
manufacturing
sites



A WINNING CULTURE

To succeed as a business, we need to first succeed as people. We believe in a dynamic and inclusive workplace where everyone can thrive and contribute to our overall success. We want everyone to have faith in Acino's direction, vision and future plans, and become our stronger advocates and and, ultimately, to lend us their support in our mission.



- Africa, 282
- Estonia, 104
- Latin America, 80
- Middle East & Turkey, 694
- Switzerland & Germany, 585
- Ukraine 1,103

[View annex for further employee data](#)



Our actions and decisions reflect our values, and every system, procedure, policy and new initiative must support our company's ability to be nimble.

Building a winning culture is a collective effort. Everyone from the top of the organisation to the bottom shares accountability.

And people who have a positive perception of their employer are more engaged, productive and loyal.

All our Human Resources work is designed around our eight guiding principles:



We ask our employees to judge us on how well we deliver against these principles. We also know we have a lot to learn from everyone, so we talk to them when they start working with us, when they are with us and when they leave.

EMPLOYEE WELLBEING

A safe and healthy working environment are important for employee satisfaction and productivity. We are creating an inclusive environment where all employees feel valued and respected. And we are actively promoting work-life balance, which includes supporting mental and physical wellbeing.

We also accommodate flexible working hours, remote working options and other arrangements that benefit our employees whenever possible.

We run Lunch and Learn sessions on a wide range of issues around wellness, including breast cancer awareness, ADHD, and avoiding stress and burn-out.

We always seek to provide employees with what they need, regardless of the minimum regulatory requirements. For example, we are one of the few businesses to have a maternity leave policy in Latin America. We also offer Latin America employees calamity and funeral loan facilities because we know it is the right thing to do.





Case Study:

ACINO AMAZING RACE TO BRING TOGETHER EMPLOYEES. IN SIX DIFFERENT COUNTRIES.

On World Pain Day in October, we gathered six different teams from four countries across Latin America, to walk and exercise, aiming to increase awareness about pain. Employees from across our offices in Plataforma & Panama, Ecuador Sierra, Ecuador Costa, Costa Rica and Nicaragua took part. The overarching theme of World Pain Day in 2023 was on integrative pain management, which uses a range of different treatments.

HEALTH AND SAFETY

The safety of our people is paramount. We ensure all personnel are fully trained and protected. Verifying this was one of our first priorities when we integrated Pharmax Pharmaceuticals into our Middle East operations.

We include health and safety in our site audits, which feeds into our global knowledge base. In turn, that allows us to group hazards in standardised bands so we can track them and use the learnings for prevention and mitigation.

We also work with external suppliers to authenticate our set ups and to run drills to test them.

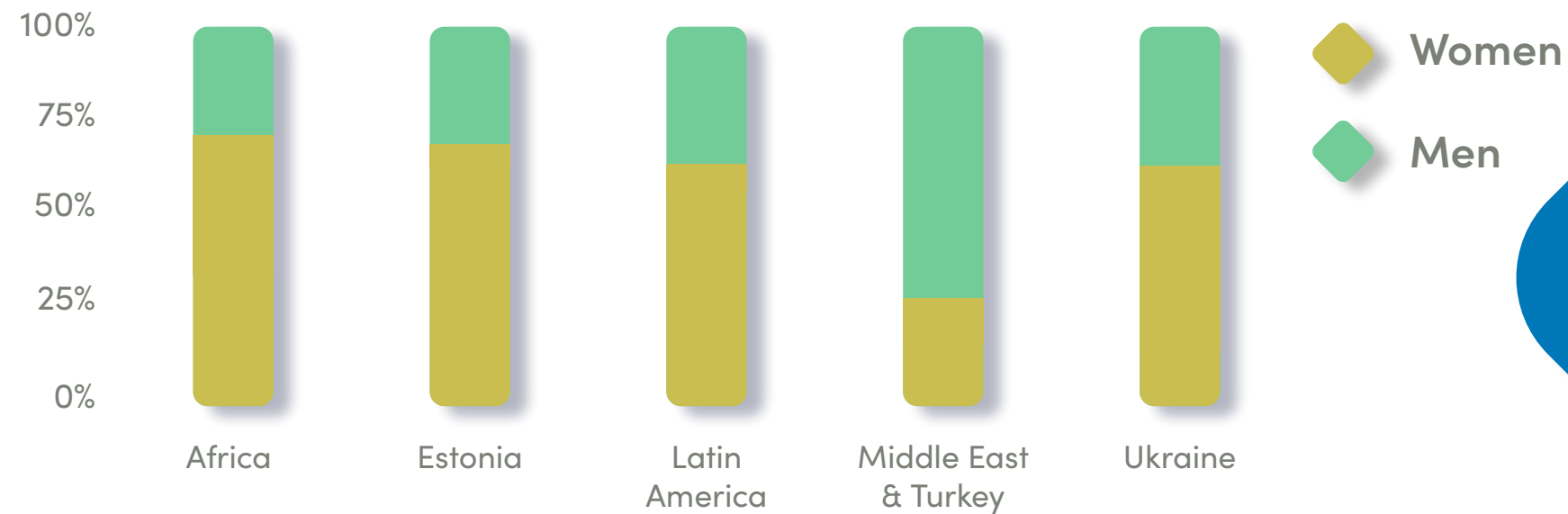


DIVERSITY AND INCLUSION

Multicultural diversity and teamwork strengthen our organisation. Our culture is based on our shared values and ambitions, which means we embrace different perspectives, establish cross-regional teams and encourage interdisciplinary collaboration.

And we do not tolerate any form of discrimination: we support activities and initiatives that foster employee engagement and a sense of belonging.

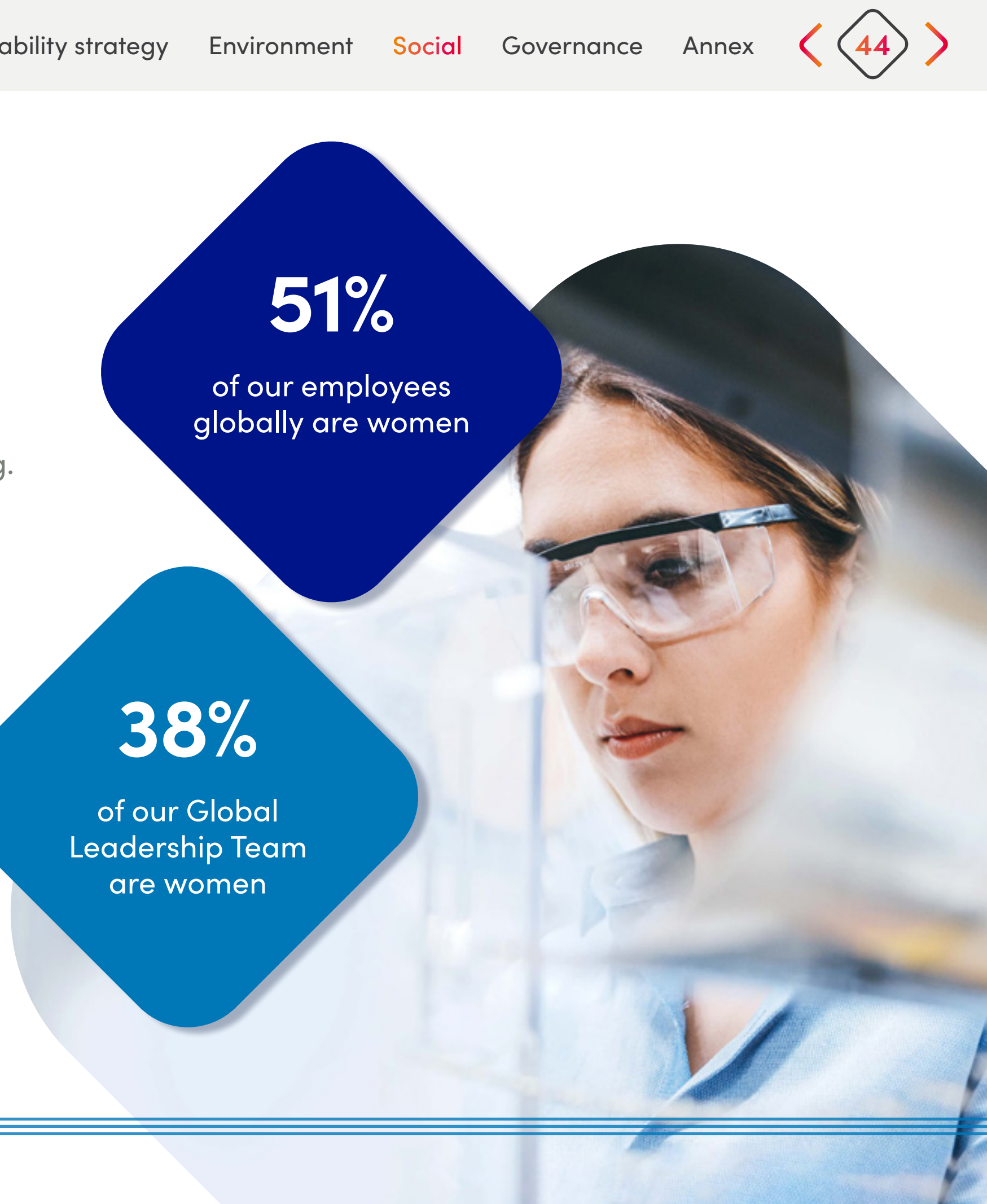
GENDER BALANCE ACROSS ACINO

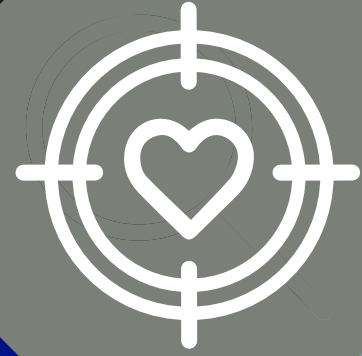


[View annex for further employee data](#)

51%
of our employees globally are women

38%
of our Global Leadership Team are women





Case Study:

WE ACHIEVED THE HIGHEST LEVEL BBBEE COMPLIANCE IN SOUTH AFRICA

For the fourth year in a row, we have achieved Level 1 compliance under the Broad-Based Black Economic Empowerment legislation (BBBEE) in South Africa.

It covers all areas of the business, including ownership, management control and board composition, skills development, corporate social responsibility, volunteering and procurement and purchasing, and working with entrepreneurs from disadvantaged groups.



TRAINING

We believe in the power of education, experience and opportunity. We are, therefore, investing in learning and training programmes, as well as mentoring, to help people reach their full potential, stay competitive and adapt to changing market demands.

The aim is to give our employees the opportunity to develop their skills and knowledge, enabling them to learn from each other, encouraging internal assignments and international mobility.

This is not just about the skills they need for their day-to-day work, although that is very important. We also believe employees should take control of their own career so they can grow at their own pace. We are implementing coaching programmes that provide stimulating opportunities based on personal ambition, ability and merit.

We provide high-potential individuals with leadership development programmes and early talent opportunities. This is part of our work to future-proof Acino by developing the leaders of the future, who are able to continue growing the business based on the right philosophy. Of course, this includes fostering women in leadership.

In addition to all our in-person training, we provide online training opportunities:

- ◇ COURSERA online learning platform



Case Study:

OUR AWARDS IN 2023

In 2023, we received several awards recognising the emphasis we put on developing our winning culture, including Best Employer in Ukraine (Forbes Ukraine and robota.ua), Top Employer of the Year in South Africa (Top Employer Institute) and Great Place To Work® Accreditation for Acino LATAM (Caribe & Centroamérica Multinacionales and en Biotecnología y Faramaceutica).

VOLUNTEERING

We have a *duty to improve* the communities we work in and we encourage volunteering at every level across the business, complemented by local corporate activities.

Across the business, we are supporting a diverse range of people, including autistic children and people with Parkinson's disease. We donate gifts for Santa Shoebox programmes and Easter eggs for orphans. We provide food for animal shelters. And in Ukraine, our team regularly organises donations of medicinal products to benefit communities in need.



Case Study:

EARTHQUAKE SUPPORT FUND IN TURKEY

Following a devastating earthquake in Turkey and Syria in February 2023, Acino collaborated with @IEIS to donate essential medicines to local hospitals, and pledged funds to the humanitarian aid campaign organised by @AFAD.



UKRAINE

The war continues to have a major impact on Ukraine. We are very clear that the best way we can help is to continue providing medicines. That is why we restarted our operation almost immediately after the war broke out. Delivering the much-needed vital medicines to people outweighed any risk.

We care about our employees and do everything we can to support them and their families. To date, we have provided staff with heaters and other domestic equipment. In addition, the Board of Directors has provided a significant fund to help people repair or rebuild their homes.

We have equipped local kindergartens with bomb shelters, so parents can be sure their children are safe during the day.

Case Study:

AWARDS FOR ACINO UKRAINE

Acino received three awards at Panacea, the prestigious competition for Ukraine's pharmaceutical industry: Product of the Year, Company of the Year – Foreign Manufacturer, and, most importantly, Pharmafront, recognising everything we have done for Ukraine and Ukrainians since the full-scale invasion.





Governance

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“
**Ethics, integrity,
and trust are at
the *heart* of how
we operate**”

BUSINESS ETHICS AND OUR CODE OF CONDUCT

The foundations of the way we do business are our ethics, integrity and trust. They percolate through everything we do internally, and in how we interact with our customers and suppliers. However, it is important that we are utterly transparent about what we expect from everyone.

The start of our governance is our Code of Conduct. It sits with a range of other policies, which we expect our employees and suppliers to comply with at all times.

We revised our Code of Conduct in 2023. It is important to keep it under constant review to ensure it covers key regulatory changes and addresses the critical risks facing our industry. It also has to reflect the way we want to do business and drive the behaviours that make that happen.

The key changes included communicating our expectations of our business partners, our commitment to meeting our tax obligations, and our zero tolerance for fraud and money laundering. Some of these were at the request of ADQ as part of our integration.

The biggest policy change in 2023 has been the introduction of the Conflict of Interest policy, including delivering training so every employee fully understands their duties, the declaration process, and the regional and global compliance procedures.



Policies mean nothing in themselves. They only matter when people adhere to them, which is why we take compliance very seriously. Like development, compliance is a personal responsibility for everyone across the business. Our ethos is that ‘compliance starts with me’.

Our compliance employee training focuses on key areas, starting with the Code of Conduct and including Anti-Bribery and Anti-Corruption and Data Governance. Following the last annual launch in September 2023, 99.03% of all employees have completed the Code of Conduct training.



Case Study:

COMPLIANCE CHAMPIONS

We have set up our Compliance Champions programme, recognising employees who consistently embrace a strong compliance mindset. People are nominated by their colleagues and in 2023 we recognised 19 Champions.



QUALITY

This isn't just about complying with our policies. Focusing on the need to be accurate in everything we do also encourages quality, which in turn can be translated into action in our daily work. We see our quality as a competitive advantage, in four key areas:



DATA PRIVACY AND CYBERSECURITY

We updated our Disaster Recovery Policy, which covers data access breaches, cybersecurity and recovery back-up.

The EU’s General Data Protection Regulations form the basis of our global data protection practices, unless local regulations are more stringent.

In 2023, we carried out an internal data protection audit, using HR as the example function. We focused on Estonia, Germany and Switzerland because they are subject to the most robust regulations. The results were good, showing we have a solid programme. All findings and recommendations have been implemented or are in the process of being proactively addressed.

We are currently running three programmes on data protection:

- 1 a global Record of Processing Activities, covering the management of personal data
- 2 an awareness campaign about how to report and manage data breaches
- 3 development of development of framework for privacy assessments and conducting data transfer assessments





98.36%

of employees received anti-corruption training. Goal is to train 100% of employees involved with third parties.

ANTI-BRIBERY AND ANTI-CORRUPTION

Our approach to anti-bribery and anti-corruption has remained unchanged. We are committed to enforce compliance with anti-bribery and anti-corruption legislation in all our business activities.

We set out precise standards in our ethics and compliance policies and expect all our employees to complete the annual training on anti-bribery and anti-corruption.

We have clear policies and procedures governing our interactions with healthcare professionals and government officials, and a robust monitoring programme, all designed to ensure our interactions are held to high ethical standards.

We have *zero tolerance* for bribery and corruption.

Our Whistleblowing procedures remained the same in 2023, as did our fraud risk assessment.

PHARMACOVIGILANCE

Acino believes that the greatest gift you can give yourself and your loved ones is a healthy you.

However, we also know there can be side effects to any medicine and it is not always possible to predict who will experience them. Side effects, or adverse events, are untoward medical occurrences after exposure to a medicine, which is not necessarily caused by that medicine.

We take patient safety very seriously and we continuously monitor our products' safety. And we have established our pharmacovigilance department. Its role is to ensure our products are as safe as possible for the patients that use them by tracking and addressing all side effects.

Pharmacovigilance covers the science and activities relating to the detection, assessment, understanding and prevention of adverse events or any other medicine-related problem.

We use the resulting information to improve our understanding, which in turn we use to improve product safety profiles and reduce the occurrence of adverse events. We also work with

all the relevant authorities, along with our peers, to pull this knowledge and improve the overall safety of all medicines.

And we ask for help from everyone throughout our value chain, from our partners and distributors to the people taking the medicine. The more safety information we have, the more we can improve our medicines and the more we can help people.



CERTIFICATIONS

Acino has around 150 certifications covering a wide range of our activities, with a focus on operational health and safety. These are important because they provide the areas we need to focus on, based on the collective learnings from organisations across the world.



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Annex

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GRI CONTENT TABLE 64



DATA TABLES

EMISSIONS AND ENERGY

Total direct (Scope 1) GHG Emissions (tCO₂e)

Acino all production sites*	5,047.2
South Africa	66.0
Estonia	409.9
Dubai	34.1
Switzerland	2,787.0
Ukraine	1,750.1

Total location-based indirect (Scope 2) GHG emissions (tCO₂e)

Acino all production sites	3,209
South Africa	359
Estonia	638
Dubai	789
Switzerland	0
Ukraine	1,423

Total Scope 1 + 2 (location-based) GHG emissions (tCO₂e)

Acino all production sites	8,256.5
South Africa	425.6
Estonia	1,047.8
Dubai	823.1
Switzerland	2,787.0
Ukraine	3,173.0

DATA TABLES

EMISSIONS AND ENERGY

Total energy consumption (MWh)	30,301.2
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Energy consumption by sites (MWh)

Total*	30,301.3
Total consumption South Africa	578.7
Total consumption Estonia	2,797.1
Total consumption Dubai	1,818.9
Total consumption Switzerland	14,696.4
Total consumption Ukraine	10,410.1

Total renewable energy consumption (MWh)

Acino all production sites	8,416.5
Consumption of solar energy	62.3
Consumption of hydro energy	8,354.2

Total non-renewable energy consumption (MWh)

Acino all production sites	21,884.8
Consumption from natural gas	7,504.8
Consumption from coal	0
Consumption from heavy-oil	5'947.1
Consumption from diesel	236.4
Consumption of other non-renewable GPL	154.6
Consumption of other non-renewable MIX elect	8,041.9

DATA TABLES

WASTE AND WATER

Waste generated and disposed (tonnes)

	Waste generated	Waste diverted from disposal	Waste directed to disposal
Non-Hazardous	838.8	287.7	551.1
Hazardous	556.0	9.5	546.5
TOTAL Waste	1,394.8	297.2	1,097.6

Water consumption (m3)

Acino all production sites	38,479
South Africa	1,789*
Estonia	1,670
Dubai	7,857
Switzerland	13,851
Ukraine	13,312

* Figures cover a second site in South Africa, compared to last year's single site

EMPLOYEES

Employees

End of year headcount	2,848
Females	51%
Temporary employees	68
Permanent employees	2,780
New Hires	551
Leavers	440
Year-to-date turnover rate	15.4%

GRI CONTENT TABLE

STATEMENT OF USE

Acino AG has reported the information cited in this GRI content index for the period 1 January 2023 - 31 December 2023 with reference to the GRI Standards.

GRI 1 USED

GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION / DIRECT ANSWER
GRI 2: General Disclosures 2021	2-1 Organisational details	Our company
	2-2 Entities included in the organisation's sustainability reporting	Acino International AG (Zurich, Switzerland), Acino AG (Miesbach, Germany), Acino Pharma AG (Liesberg, Switzerland), Acino France SAS (Paris, France), Acino Pharma NJ (New Jersey, US), Acino MEA FZ LLC (Dubai, United Arab Emirates), Acino Estonia OU (Polva, Estonia), Acino Pharma Services Egypt LCC (Cairo, Egypt), Acino Pharma GmbH (Lörach, Germany), Acino Pharma Panama S.A. (Panama City, Panama), Acino (Latino-Americano) S.A. (Panama City, Panama), Acino Ukraine LLC (Kyiv, Ukraine), Pharma Start LLC (Kyiv, Ukraine), Srtat PJCS (Kyiv, Ukraine), Acino Kaz (Almaty, Kazakstan), Acino Rus LLS (Moscow, Russia), Acino Healthcare Group (Pty) Ltd. (Midrand, South Africa), Litha Pharma (Pty) Ltd. (Midrand, South Africa), Acino Forensic (Pty) Ltd. (Midrand, South Africa), Acino Turkey Ilac AS (Istanbul, Turkey).

GRI STANDARD	DISCLOSURE	LOCATION / DIRECT ANSWER
GRI 2: General Disclosures 2021	2-2 Entities included in the organisation's sustainability reporting	<p>Our approach to consolidating information in this report:</p> <ul style="list-style-type: none"> • Environmental data, such as energy, emissions and water usage only cover our manufacturing sites. • Health and Safety covers all entities • CSR covers all entities • Case studies covers only the considered site. • Human resources data covers all our entities.
	2-3 Reporting period, frequency and contact point	This is Acino's second sustainability report. We are committed to publish a sustainability report on an annual basis. This report covers the period from 1 January 2023 to 31 December 2023.
	2-6 Activities, value chain and other business relationships	<p>Our company</p> <p>Our company, Our services</p> <p>Sustainability strategy</p>

GRI STANDARD	DISCLOSURE	LOCATION / DIRECT ANSWER
GRI 2: General Disclosures 2021	2-7 Employees	Social, Meeting our social commitments Data Tables: Employees
	2-9 Governance structure and composition	<p>The Executive Committee (ExCom) is responsible for the oversight of all operations of the organisations. Chaired by the CEO, it comprises of eight people covering all the commercial operations and the central functions (Finance, HR, and Operations).</p> <p>The ExCom reports to the Board of Acino which is made up of representatives from ADQ. The Chair of the Board is Fahad Al Qassim, the Executive Director of Healthcare, Pharma, and Financial Services at ADQ.</p> <p>Acino Management</p> <p>The ExCom is responsible for all decision making and oversight of the management of Acino’s impact on the economy, environment, and people.</p> <p>In 2022, the ExCom was supported by the Global Leadership Team (GLT) which includes the functions responsible for Legal & Compliance, Regulatory Affairs, Communications, Quality, Supply Chain Management, and IT.</p>
	2-11 Chair of the highest governance body	<p>The Chair of the Board is not an executive of Acino.</p> <p>Acino Management</p>

GRI STANDARD	DISCLOSURE	LOCATION / DIRECT ANSWER
GRI 2: General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	The sustainability strategy is overseen by the Sustainability Committee and Compliance Committee, which is chaired by the CEO. The Committee is responsible for agreeing and approving the global sustainability strategy, and for setting standards.
	2-13 Delegation of responsibility for managing impacts	Sustainability strategy The day-to-day implementation of the sustainability programme sits under the Chief Compliance and Sustainability Officer (CCSO), who reports directly to the CEO. In turn, the Global Environment, Health & Safety function and the Sustainability, CSR & Environment Manager report to the CCSO.

GRI STANDARD	DISCLOSURE	LOCATION / DIRECT ANSWER	
GRI 2: General Disclosures 2021	2-14 Role of the highest governance body in sustainability reporting	The sustainability report has been approved by the Sustainability Committee and the CEO.	
	2-15 Conflicts of interest	The duty of avoiding conflicts of interest is covered by our Code of Conduct, which also applies to the highest governance body. Code of conduct, p.12	
	2-22 Statement on sustainable development strategy	Our compassionate approach Sustainability strategy	
	2-23 Policy commitments	Environment, Working with suppliers Environment, Reducing our environmental impact Governance Business ethics and our Code of Conduct Quality	Data privacy and cybersecurity Anti-Bribery and Anti-Corruption Pharmacovigilance Acino Group Code of Conduct Acino Group Supplier Code of Conduct

GRI STANDARD	DISCLOSURE	LOCATION / DIRECT ANSWER
GRI 2: General Disclosures 2021	2-26 Mechanisms for seeking advice and raising concerns	Governance, Whistleblowing procedures Acino Speak Up Platform Acino Speak Up Notice
	2-28 Membership associations	Environment, Working with suppliers
	2-29 Approach to stakeholder engagement	Sustainability strategy, Materiality analysis and Reporting Environment, Working with suppliers Social, Volunteering
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Sustainability strategy, Materiality analysis
	3-2 List of material topics	Sustainability strategy, Materiality analysis

GRI STANDARD	DISCLOSURE	LOCATION / DIRECT ANSWER
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Our company, Our services
	201-2 Financial implications and other risks and opportunities due to climate change	<p>As a pharmaceutical company with a strong presence in emerging markets, Acino may face financial implications and other risks and opportunities due to climate change. Climate-related natural disasters such as hurricanes, floods, and droughts could disrupt supply chains, impact manufacturing processes, and lead to production delays or shortages. These disruptions could potentially result in financial losses or reputational damage.</p> <p>On the other hand, Acino could potentially benefit from increased demand for medicines to treat climate-related health conditions, such as respiratory illnesses or vector-borne diseases. Additionally, Acino’s commitment to sustainability could position the company as a leader in the industry, potentially attracting socially responsible investors and customers. However, there may also be additional costs associated with implementing sustainability initiatives and adapting to the impacts of climate change.</p> <p>Overall, it is important for Acino to proactively assess and manage the potential financial implications and other risks and opportunities associated with climate change.</p>

GRI STANDARD	DISCLOSURE	LOCATION / DIRECT ANSWER
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	Governance Anti-Bribery and Anti-Corruption
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Environment, Reducing our environmental impact Data tables: Emissions and Energy
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	<p>At Acino we do not withdraw water ourselves, we only use the water from the public network. All our waste water is sent to the waste water treatment plant. We outsource the control to an exterior laboratory to be sure that we remain within national regulations. The waste water treatment plants we use for our production plants are designed for the pharmaceutical sector.</p> <p>Our waste water management facilities are regularly controlled by local authorities to ensure we comply with regulations.</p>
	303-5 Water consumption	Environment, Managing our waste and water Data tables: Waste and Water

GRI STANDARD	DISCLOSURE	LOCATION / DIRECT ANSWER
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Environment, Reducing our environmental impact Data tables: Emissions and Energy
	305-2 Energy indirect (Scope 2) GHG emissions	Environment, Reducing our environmental impact Data tables: Emissions and Energy
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	<p>Through our activities we generate non-hazardous waste from our production inputs (due to raw materials of packaging) and all the hazardous waste coming from the production of our pharmaceutical products.</p> <p>At the moment, we focus on being compliant with the law and we have a process to monitor any change in law in all local sites. We prevent all possible waste-based pollution through our processes of storage and waste handling.</p>

GRI STANDARD	DISCLOSURE	LOCATION / DIRECT ANSWER
GRI 306: Waste 2020	306-3 Waste generated	Environment, Managing our waste and water Data tables: Waste and Water
	306-4 Waste diverted from disposal	Environment, Managing our waste and water Data tables: Waste and Water
	306-5 Waste directed to disposal	Environment, Managing our waste and water Data tables: Waste and Water
	308-1 New suppliers that were screened using environmental criteria	Environment, Working with suppliers
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Social, Meeting our social commitments and A winning culture Data Tables: Employees

GRI STANDARD	DISCLOSURE	LOCATION / DIRECT ANSWER
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	<p>Our health and safety management system has been implemented on all sites in the same way. 100% of our employees are covered by our health and safety management systems.</p> <p>The system has been developed to be compliant with the fundamentals of health and safety in Europe. With this system, our sites are compliant with legal requirements in their countries.</p> <p>List of requirements:</p> <ul style="list-style-type: none"> • Elaboration of mission statement & objectives • Implementation of a safety organisation • Providing education, training, instruction & information • Implementing safety rules • Performing hazard identification & risk assessment • Implementing action plan & implementation of corrective measures • Put in place an emergency response organisation • Apply the principle of “right to participate” in EHS activities • Implementing occupational hygiene & health protection principle • Performing audit, inspection & control • Implement environmental protection concept and actions • Implement corporate social responsibility processes • Promote work place health <p>Social, Health and Safety</p>

GRI STANDARD	DISCLOSURE	LOCATION / DIRECT ANSWER
GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	<p>When we introduce new processes are, we follow the approach of “safety by design” to minimise risk.</p> <p>For existing processes, it is necessary to identify the hazards and define which ones are under our control in a preliminary hazard survey. Hazards that are not adequately controlled are subject to an in-depth risk assessment to prioritise actions.</p> <p>The team in charge of the preliminary hazard analysis and the risk analysis is multidisciplinary, including health and safety specialists, employees facing these risks and third party employees with a fresh eye on the situation.</p> <p>The hierarchy of corrective actions is systematically as follows: 1) eliminate, 2) substitute, 3) technical measures, 4) organisational measures, 5) personal protective equipment.</p> <p>The implementation of corrective measures follows the PDCA concept to ensure their effectiveness.</p>
	403-3 Occupational health services	<p>All manufacturing sites have a local EHS manager who is tasked with identifying and eliminating hazards and minimising risks, following local, national and international regulations, as well as Acino’s Global EHS department requirements.</p>

GRI STANDARD	DISCLOSURE	LOCATION / DIRECT ANSWER
GRI 403: Occupational Health and Safety 2018	403-4 Worker participation, consultation, and communication on occupational health and safety	<p>We have are several ways to consult employees and communicate with them during the development and the implementation of the occupational health and safety. Communication is done during training, during change of shifts and with communications to all employees (email, townhall meetings etc).</p> <p>Employees are represented at all levels. We have Safety, Health and Environmental Representatives who are selected by the employees to represent them on EHS issues, and we have the Managers from departments (HR, legal sales, Facilities, etc. representing their departments, the Business Unit Head , and the Regional Director).</p> <p>The committee is chaired by the Regional Director, who is the highest authority with regards to decision making, and the EHS officer is the Vice Chairperson of the Committee. This committee meets monthly. All categories of workers are represented; the non-managerial workers are represented by the SHE REPs who present employee issues and concerns on a monthly basis; employee issues and concerns to the committee, the SHE reps conduct Inspection monthly, and all findings are presented to the SHE Committee.</p>
	403-5 Worker training on occupational health and safety	Employees receive general safety training when they join Acino. Once a year, EHS training is provided on the Informetica platform. For employees facing particular hazards such as working at height, ATEX risk or exposure to active ingredients, specific training is provided.

GRI STANDARD	DISCLOSURE	LOCATION / DIRECT ANSWER
GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Where significant health and safety risks are identified, they are addressed either by Global EHS or by Local EHS with the support of Global EHS. In both cases, a working group is formed and a project is set up. Depending on the severity of the risk, Local EHS and Global EHS are empowered to stop the process immediately.
	403-8 Workers covered by an occupational health and safety management system	Workers from manufacturing sites are covered by occupational health and safety management. Workers from office sites are partially covered by occupational health and safety management, this because there are no dedicated EHS personel for these regions.
	403-9 Work-related injuries	Social, Health and Safety
	403-10 Work-related ill health	Social, Health and Safety
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	

GRI STANDARD	DISCLOSURE	LOCATION / DIRECT ANSWER
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Social, Diversity and inclusion Data tables: Employees Acino Management
GRI 404: Training and Education 2016	414-1 New suppliers that were screened using social criteria	Environment, Working with suppliers



Acino International AG
Thurgauerstrasse 36/38
CH-8050 Zurich
Switzerland

[acino.swiss](https://www.acino.swiss)