

## GRI content index 2023



Statement of use		Bachem has reported in accordance with the GRI Standards for the period January 1 to December 31, 2023.	
GRI 1 used		GRI 1: Foundation 2021	
Applicable GRI Sector Standard(s)		No sector standard available.	
GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	COMMENTS
General disclosures			
GRI 2: General Disclosures 2021	2-1 Organizational details	11, 32	Bachem Hauptstrasse 144 4416 Bubendorf Switzerland
	2-2 Entities included in the organization's sustainability reporting	51	There is no difference between the list of entities included in the financial reporting and the list included in sustainability reporting.
	2-3 Reporting period, frequency and contact point		The reporting period is equal to the annual financial reporting January 1 to December 31, 2023. Publication date is March 7, 2024. Contact point is: Bachem Holding AG Alain Schaffter, CFO +41 58 595 2021 ir@bachem.com
	2-4 Restatements of information		No resatements of information.
	2-5 External assurance		The sustainability report has not been externally assured.
	2-6 Activities, value chain and other business relationships	16	
	2-7 Employees	25	
	2-8 Workers who are not employees	22	
	2-9 Governance structure and composition	32	
	2-10 Nomination and selection of the highest governance body	32	
	2-11 Chair of the highest governance body	32	
	2-12 Role of the highest governance body in overseeing the management of impacts	32	
	2-13 Delegation of responsibility for managing impacts	32	
	2-14 Role of the highest governance body in sustainability reporting	32	
	2-15 Conflicts of interest	29	
	2-16 Communication of critical concerns	32	
	2-17 Collective knowledge of the highest governance body	20	

	2-18 Evaluation of the performance of the highest governance body	32	
	2-19 Remuneration policies	41	
	2-20 Process to determine remuneration	41	
	2-21 Annual total compensation ratio	41	
	2-22 Statement on sustainable development strategy	20	
	2-23 Policy commitments	20	
	2-24 Embedding policy commitments	8	
	2-25 Processes to remediate negative impacts	20	
	2-26 Mechanisms for seeking advice and raising concerns	20	
	2-27 Compliance with laws and regulations	20	
	2-28 Membership associations	20	
	2-29 Approach to stakeholder engagement	20	
	2-30 Collective bargaining agreements	20	No collective bargaining agreements in place but Bachem encourages the formation of local employee committees to foster an open dialogue between management and employees on working conditions.

## Material topics

<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	20	
	3-2 List of material topics	25, 27, 28, 31	
<b>Economic</b>			
<b>Economic performance</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	12	
<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed	12	
	201-2 Financial implications and other risks and opportunities due to climate		Is reported on the Carbon Disclosure Platform.
<b>Anti-corruption</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	28	
<b>GRI 205: Anti-corruption 2016</b>	205-1 Operations assessed for risks related to corruption	28	See chapter on Supplier Sustainability Assessments.
	205-2 Communication and training about anti-corruption policies and procedures	28	
	205-3 Confirmed incidents of corruption and actions taken	28	No confirmed cases of corruption were registered in 2023, and no legal proceedings were pending or concluded due to anti-competitive conduct or contra ventions against antitrust or monopolies legislation.
<b>Environmental</b>			
<b>Energy</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	26	
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	26	
	302-3 Energy intensity	26	
	302-4 Reduction of energy	26	

	consumption		
<b>Water and effluents</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	26	
<b>GRI 303: Water and Effluents 2018</b>	303-5 Water consumption	26	
<b>Emissions</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	26	
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	26	
	305-2 Energy indirect (Scope 2) GHG emissions	26	
	305-3 Other indirect (Scope 3) GHG emissions	26	
	305-4 GHG emissions intensity	26	
	305-5 Reduction of GHG emissions	26	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	26	
<b>Waste</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	26	
<b>GRI 306: Waste 2020</b>	306-3 Waste generated	26	
<b>Supplier environmental assessment</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	28	See chapter on Supplier Sustainability Assessments.
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1 New suppliers that were screened using environmental criteria	28	
<b>Green Chemistry</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	27	
<b>Social</b>			
<b>Employment</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	22	
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	23	
<b>Occupational health and safety</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	23	
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	23	
	403-2 Hazard identification, risk assessment, and incident investigation	23	
	403-5 Worker training on occupational health and safety	23	
	403-9 Work-related injuries	25	
<b>Training and education</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	23	
<b>GRI 404: Training and Education 2016</b>	404-2 Programs for upgrading employee skills and transition assistance	23	
<b>Diversity and equal opportunity</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	22	

<b>GRI 405: Diversity and Equal</b>	405-1 Diversity of governance bodies and	25	
<b>Non-discrimination</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	22	
<b>GRI 406: Non-discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken	23	No significant fines or non-monetary penalties were issued for non-compliance with laws and regulations in social, economic or environmental matters. In 2023, two reported cases of suspected discrimination though were under investigation in the USA.
<b>Child labor</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	29	See chapters on Legal Compliance and Respect for Human Rights and Sustainable Procurement for our human rights due diligence (HRDD) process.
<b>GRI 408: Child Labor 2016</b>	408-1 Operations and suppliers at significant risk for incidents of child labor	29	
<b>Forced or compulsory labor</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	29	See chapters on Legal Compliance and Respect for Human Rights and Sustainable Procurement for our human rights due diligence (HRDD) process.
<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	29	
<b>Supplier social assessment</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	28	See chapter on Supplier Sustainability Assessments.
<b>GRI 414: Supplier Social Assessment</b>	414-1 New suppliers that were screened using social	28	
<b>Customer health and safety</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	30	See chapter on Product Safety and Quality.
<b>GRI 416: Customer Health and Safety 2016</b>	416-1 Assessment of the health and safety impacts of product and service categories	30	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	30	
<b>Customer privacy</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	31	See chapter on Information Security.
<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	31	