

Cover Page for SUSTAINABILITY POLICY GRP-POL-000050

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1. OBJECTIVES

The Board of Directors (the “**Board**”) of Helsinn Healthcare S.A. (together with its subsidiaries, “**Helsinn**” or “**Helsinn Group**”) has adopted this policy (the “**Sustainability Policy**” or the “**Policy**”), to define the sustainability vision of Helsinn as well as the roles and responsibilities of the corporate bodies and structures involved in the management of sustainability-related topics, and of those with an Environmental, Social and Governance (“**ESG**”) impact.

The Policy pursues the following general objectives:

- establishing clear roles and principles to manage sustainability topics and robust grounds for defining efficient methods and specific objectives;
- facilitating the non-financial reporting process;
- enhancing the level of knowledge and awareness of the policies and expected results regarding "material" themes;
- spreading a sustainability culture.

2. SCOPE

This Policy applies to the entire Helsinn Group, comprised by Helsinn Healthcare SA and its subsidiaries.

3. REFERENCES

This Policy has been prepared in accordance with the industry supervisory guidelines and all applicable regulations. The Policy reflects the main legal and regulatory developments on ESG and sustainability of the different relevant jurisdictions. This Policy integrates Helsinn’s internal policy framework and reference is made to the following internal documents:

- GRP-C&M-000006 Helsinn Code of Conduct and Ethics;
- GRP-C&M-000003 Helsinn Third Party Code of Conduct and Ethics;
- GRP-POL-000014 Anti-corruption;
- GRP-C&M-000002 Helsinn Compliance and Quality Manual;
- Helsinn Group Sustainability Report.

4. DEFINITIONS/ABBREVIATIONS

- **Greenhouse Gas Protocol (GHGP)**: Jointly developed by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute, GHGP provides

accounting and reporting standards, sector guidance, calculation tools and trainings for businesses and local and national governments. It has created a comprehensive, global, standardized framework for measuring and managing emissions from private and public sector operations, value chains, products, cities and policies to enable greenhouse gas reductions across the board;

- **GHG emissions:** Greenhouse Gas (GHG) emissions refer to the release of gases into the atmosphere that contribute to the greenhouse effect, leading to global warming and climate change. These emissions include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), and fluorinated gases, originating from various human activities such as industrial processes, energy production, transportation, and agriculture.
- **ESG (Environmental, Social, and Governance):** a framework for assessing a company's sustainability performance across environment, social and governance factors.
- **Materiality Matrix** is the result of a materiality analysis process, representing the most important economic and governance, social and environmental or "material" topics for an organization and its stakeholders, considering their impact on the business and on the parties concerned;
- **Double Materiality** refers to evaluating sustainability matters from two perspectives:
 - **Financial Materiality:** This perspective assesses how sustainability issues might impact a company's financial performance and position. It considers risks and opportunities that could affect the company's value over the short, medium, and long term.
 - **Impact Materiality:** This perspective evaluates the actual or potential impacts of a company's operations on people and the environment. It focuses on how the company's activities affect stakeholders and society.
- **Sustainability Report** is a document that enables organizations to report on environmental, social and governance performance. Through the collection of internal information and data, it allows an organization to internalize and improve its commitment to sustainable development in a way that can be demonstrated to both internal and external stakeholders;
- **United Nations Sustainable Development Goals (SDGs)** are part of the "2030 Agenda for Sustainable Development", a plan of action for people, the planet and prosperity, signed in September 2015 by the governments of 193 UN member states. The SDGs are 17 goals, in turn structured into 169 specific targets;
- **Decarbonization:** The process of reducing carbon dioxide (CO₂) emissions by transitioning to low-carbon energy sources, technologies and processes, with the ultimate goal of eliminating fossil carbon use;
- **Net Zero Emissions:** Net zero CO₂ emissions occur when human-caused CO₂ emissions are fully balanced by CO₂ removals over a defined period, preventing any net atmospheric increase. Net zero CO₂ emissions its also called Carbon Neutrality

- **Top Management:** the highest organizational level in the Group, composed by the Group CEO, the Group Chief Officers, the Heads of Group Functional Units and the local subsidiaries' Country Heads, where applicable. This team is also referred to as Group Leadership Team.
- **UNI ISO 14064-1** is the international standard for quantifying and reporting greenhouse gas emissions;
- **United Nations Global Compact (UNGC)** is a UN initiative which aims to promote the culture of corporate social responsibility through the sharing, implementation and dissemination of common principles and values. This initiative gave rise to the 10 universal principles structured into 4 areas: *Human Rights; Work; Environment; Ethics*.

5. REASON FOR UPDATE

Date	Document Number and Version	Reason for change
//	GRP-POL-000050 V.2	Sustainability strategy latest update by Board of Director
01/09/2022	GRP-POL-000050 V.1	POL migrated from NXQ to TWD-DMS
	GRPGM_P_00003 V.1.0	NXQ latest release

6. RESPONSIBILITY

This Policy applies to all relevant corporate structures to ensure clear definition and alignment of objectives, roles and responsibilities. The Policy is approved by the Board of Directors of Helsinn Healthcare SA, in compliance with the process regarding the preparation and validation of group policies.

Subsequently, the Group CEO as part of his/her responsibilities in terms of governance assesses and implements the Policy, as far as applicable, in compliance with the specific sector regulations and business model.

The Policy will be reviewed and - if necessary - modified whenever relevant regulatory updating requirements, interventions by supervisory authorities in any of the relevant territories, business strategies or changes in the context (significant changes in corporate processes, significant structural re-organizations, significant changes in the Group's business sectors) require it, by the Group Head of Transformation, in accordance with and upon review by the Group CEO and approval of the Board of Directors of Helsinn Healthcare SA.

6.1. HELSINN'S SUSTAINABILITY GOVERNANCE

6.1.1. Board of Directors

The overall responsibility for the strategic direction/vision in relation to sustainability lies with the Board of Directors of Helsinn Healthcare SA. To this end, the Board of Directors of Helsinn Healthcare SA:

- defines the sustainability strategy of the Helsinn Group and supervises its implementation;
- gives final approval to this Policy and its subsequent amendments;
- gives final approval to the Sustainability Report of the Group.

6.1.2. Chief Executive Officer

The CEO of Helsinn Healthcare SA is responsible for overseeing all operational activities and initiatives managed by the Sustainability and ESG function. In particular, the CEO:

- Following and based on the Board of Directors' approval of this Policy (documented and captured within the relative meeting minutes), provides formal and technical approval of it in Trackwise Digital system;
- operates in line with the sustainability strategic direction / vision defined by the Board of Directors;
- is responsible for approving, supervising and implementing the sustainability program;
- reviews and approves the Materiality Matrix;
- periodically reports to the Board of Directors in relation to the different sustainability projects;
- reviews the Sustainability Report and presents it to the Board;
- reviews the Group procedures prepared by the Sustainability and ESG function.

6.1.3. Top Management

The Top Management of Helsinn Group ensures the integration of sustainability principles into business operations and strategy. They:

- Align their areas of responsibility with the Group's sustainability strategy;
- Ensure that provisions and supports are in place to deliver on local ESG initiatives;
- Monitor ESG initiatives and assess their business impact;
- Contribute to data collection and reporting for the Sustainability Report;
- Provide recommendations to enhance ESG performance;
- Promote a sustainability-driven culture and best practices;
- Collaborate with key stakeholders to ensure continuous improvement and compliance.

6.1.4. Sustainability and ESG function

Within Helsinn, the Sustainability and ESG function falls within the operating responsibility of the Group Head of Transformation, overseeing the performance of all sustainability-related initiatives, at a Group level. Hence, the Sustainability and ESG function:

- defines the sustainability program in line with the allocated budget;
- periodically reports to the CEO and, subsequently, to the Board of Directors of Helsinn Healthcare SA, about the status, management and performance of sustainability related activities;
- is responsible for the drafting and preparation of the Sustainability Report and other related documents and reports to be presented to the CEO and to the Board of Directors;
- prepares sustainability procedures and monitors over their full respect and compliance;
- implements the activities and initiatives described within the sustainability program and instrumental to the attainment of the general sustainability strategic vision / direction;
- is responsible for the dissemination of the procedures to all the stakeholders;
- is responsible for preparing and delivering sustainability training activities.

7. POLICY

7.1. HELSINN'S SUSTAINABILITY APPROACH

Sustainability is a journey, and Helsinn is fully committed at all levels to engage in it.

Helsinn believes that the only viable approach towards the creation of long-term value is to take into consideration how the Group operates and acts in the surrounding ecological, social and economic environment. The Policy reflects Helsinn's mission to champion and support patients with cancer and chronic diseases at every stage of their journey, guided by solid values of integrity, passion and quality, striving for innovation for the patients it serves.

Considering all the above, Helsinn is committed to contributing to sustainable development in line with the United Nations Sustainable Development Goals (SDGs) and integrates this commitment into its business model.

Additionally, by adhering to the United Nations Global Compact (UNGC), Helsinn reinforces its dedication to ethical business practices, environmental responsibility, and social progress, promoting transparency, human rights, labor rights, anti-corruption, and sustainability across its operations.

Helsinn's commitment is fully embedded in 4 material areas formally approved by Helsinn's Board of Directors and Top Management and identified through a structured process involving all Helsinn's main stakeholders (hereinafter "**Material Areas**"). The Material Areas represent the impacts of the Group's activities and people through the whole value chain and at the same time set the base upon which the Company develops its sustainability strategy.

As described more thoroughly below, the Material Areas are:

- Quality of Life for our Patients;
- Quality of Life for our People;
- Quality of Life in our Environment;
- Quality of Life in our Responsible business.

Lastly, Helsinn's commitment to sustainability is reflected in the current and future participation to top level sustainability and ESG initiatives (such as, inter alia, UN Global Compact, SDGs, Carbon Disclosure Project, Ecovadis and others).

7.1.1. QUALITY OF LIFE FOR OUR PATIENTS

As a patient-centered company, Helsinn is committed to improving the lives of patients worldwide by delivering impactful therapies and ensuring accessibility to high-quality treatments. Helsinn's approach extends beyond its portfolio, fostering collaboration with healthcare professionals, patient advocacy groups, and caregivers to enhance treatment reach and effectiveness.

Through continuous innovation, Helsinn advances its therapies and strengthens partnerships to address critical healthcare needs. By working closely with healthcare professionals, nurses, patient families, and advocacy organizations, Helsinn ensures that patients receive the best possible care, reinforcing its mission to support the healthcare ecosystem and improve quality of life.

7.1.2. QUALITY OF LIFE FOR OUR PEOPLE

Helsinn's commitment to quality of life extends beyond its workforce to encompass the communities in which it operates. Our strong values are deeply rooted in the belief that our people, both employees and community members, are the foundation of our success.

Our Team:

It is our Team's skills, experience, dedication, and passion to drive our business forward. Helsinn ensures excellent working conditions by promoting health, safety, and well-being. We provide a

stimulating and inclusive environment where everyone feels valued and respected. Through work-life balance, fair compensation, opportunities for personal and professional development, including training, we empower our people to thrive and grow, respecting diversity and ensuring equity in a safe and healthy work environment for employees and contractors.

Our Communities:

Helsinn is committed to making a positive impact by partnering with local organizations to support health initiatives, social programs, and sustainable business practices. We contribute to economic development, engage in philanthropic, cultural, and sporting initiatives, and uphold our role as a responsible corporate citizen.

This unified pillar reinforces Helsinn's ESG journey, integrating the well-being of employees with community engagement to foster a culture of wellness, inclusivity, and shared growth.

7.1.3. QUALITY OF LIFE IN OUR ENVIRONMENT

Helsinn is committed to minimizing its environmental impact and advancing sustainability through decarbonization, carbon neutrality, and the path towards net zero emissions. Recognizing the urgency of climate action, the company actively monitors GHG emissions (Scope 1, 2, and 3) in accordance with international standards. By prioritizing energy efficiency and transitioning to renewable energy, Helsinn is significantly reducing its reliance on fossil fuels and accelerating its journey toward carbon neutrality. Additionally, the company takes energy efficiency principles into account in its design and procurement phases, where applicable, aiming to incorporate sustainable practices from the early stages of development and purchasing processes.

Beyond emissions reduction, Helsinn is dedicated to responsible resource management, optimizing the use of raw materials and natural resources. The company actively promotes waste reduction and circularity, fostering innovation and efficiency while creating long-term value for all stakeholders, especially future generations. Respecting the environment is not only a responsibility but also a fundamental commitment to building a sustainable future.

7.1.4. QUALITY OF LIFE IN OUR RESPONSIBLE BUSINESS

Helsinn is committed to ethical business practices, good governance, and long-term value creation, embedding sustainability into its operations and decision-making. To reinforce a culture of responsibility, Helsinn has implemented a comprehensive compliance and quality system, ensuring transparency, integrity, and accountability across the Group in alignment with local and international regulations.

As part of this commitment, Helsinn has adhered to the United Nations Global Compact (UNGC), promoting human rights, labor rights, environmental responsibility, and ethics; all these principles being already embedded into the Group strategy. The company's Code of Conduct and Ethics, Third Party Code of Conduct and Ethics, and Compliance and Quality Manual serve as key frameworks to uphold these values and ensure compliance with international standards among employees, contractors and business partners. Beyond governance, Helsinn is dedicated to long-term value creation, stakeholder engagement, and responsible supply chain management. Helsinn Group:

- Ensures financial stability and sustainable growth through continuous investment and innovation;
- Promotes responsible sourcing and supply chain transparency, prioritizing ethical and sustainable suppliers;
- Fosters strategic partnerships to enhance sustainability across its business ecosystem.

By integrating compliance, ESG principles, and global sustainability frameworks, Helsinn reinforces its leadership in responsible business, ensuring long-term success for all stakeholders.

7.2. COMMITMENT TO MONITOR

The company commits to defining ESG objectives, targets, and indicators to monitor sustainability performance in the short, medium and long term. These metrics are then reported in the annual Sustainability Report, ensuring alignment with best practices and continuous improvement. This approach enables the Board, Top Management, and stakeholders to assess the effective implementation of Helsinn's sustainability principles within its business.

7.3. COMMITMENT TO DISCLOSURE

In line with this Policy, Helsinn specifically commits to monitoring, communicating and disclosing its efforts, impacts and actions in relation to sustainability through the yearly Sustainability Report (covering the entire Group) and the participation to sustainability assessments and rating systems, in order to assess, monitor and evaluate ESG performance and align to best practices.

7.4. POLICY DISSEMINATION

Helsinn Group ensures that the Policy and its associated program are effectively communicated to all employees through appropriate channels and made publicly available on Helsinn's official website for external stakeholders.

8. ANNEXES

N/A

Effective