

# Novartis GRI Content Index

DISCLOSURE NUMBER	DISCLOSURE TITLE	UNGC PRINCIPLE	UN SDG	COMMENTS	REFERENCE
<b>101 – FOUNDATION</b>					
<b>102 – GENERAL DISCLOSURES</b>					
102-1	Name of the organization				Novartis in Society ESG Report 2020
102-2	Activities, brands, products and services				p.7
102-3	Location of headquarters				Annual Review 2020 p.48
102-4	Location of operations				Annual Report 2020 F-83
102-5	Ownership and legal form				Annual Report 2020 A-9
102-6	Markets served				Annual Review 2020 p.14
102-7	Scale of the organization				p.4
102-8	Information on employees and other workers	6	8 12		p.71, p.73
102-9	Supply chain	3, 4, 5, 6, 8, 10			p.25-26
102-10	Significant changes to the organization and its supply chain				Annual Report 2020 F-15
102-11	Precautionary principle or approach	7			Annual Report 2020 p.11
102-12	External initiatives				p.88
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102-17	Mechanisms for advice and concerns about ethics	10	16		Establishing Standards of Integrity
102-18	Governance structure				Annual Review 2020 p.44
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102-21	Consulting stakeholders on economic, environmental and social topics		16		p.14
102-22	Composition of the highest governance body and its committees		5 16		Annual Report 2020 p.133
102-23	Chair of the highest governance body		16		Annual Report 2020 p.134
102-24	Nominating and selecting the highest governance body		5 16		Annual Report 2020 p.133
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102-28	Evaluating the highest governance body's performance				Annual Report 2020 p.141
102-29	Identifying and managing economic, environmental and social impacts		16		Annual Report 2020 p.145
102-30	Effectiveness of risk management processes				Annual Report 2020 p.146
102-31	Review of economic, environmental and social topics				Annual Report 2020 p.145
102-32	Highest governance body's role in sustainability reporting				p.12
102-33	Communicating critical concerns				p.12
102-34	Nature and total number of critical concerns			Number and nature of concerns are not disclosed	

DISCLOSURE NUMBER	DISCLOSURE TITLE	UNGC PRINCIPLE	UN SDG	COMMENTS	REFERENCE
102-35	Remuneration policies				Annual Report 2020 p.91
102-36	Process for determining remuneration				Annual Report 2020 p.94
102-37	Stakeholders' involvement in remuneration		16		Annual Report 2020 p.94
102-38	Annual total compensation ratio			Information is confidential and not disclosed	
102-39	Percentage increase in annual total compensation ratio			Information is confidential and not disclosed	
102-40	List of stakeholder groups				p.14
102-41	Collective bargaining agreements	3	8		p.71
102-42	Identifying and selecting stakeholders				p.14
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<b>103 – MANAGEMENT APPROACH</b>					
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103-2	The management approach and its components				Corporate Responsibility Materiality Assessment Results Report
103-3	Evaluation of the management approach				Novartis in Society ESG Report 2020
<b>200 – ECONOMIC</b>					
201-1	Direct economic value generated and distributed				Annual Review 2020 p.8, p.13
201-2	Financial implications and other risks and opportunities due to climate change	7, 8, 9	13		Annual Report 2020 p.22
203-2	Significant indirect economic impacts		1 2 8 10 17		p.16, p.89
204-1	Proportion of spending on local suppliers				Novartis ESG Index
205-1	Operations assessed for risks related to corruption	10	16		p.20
206-1	Legal actions for anti-competitive behavior, anti-trust and monopoly practices				Annual Report 2020 F-49
207-1	Approach to tax				Annual Report 2020 p. 171
					Novartis Tax Policy Statement
207-2	Tax governance, control, and risk management				Annual Report 2020 p.171

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<b>300 – ENVIRONMENT</b>					
301-2	Recycled input materials used	8	8 12		Novartis Health, Safety and Environment (HSE) Data 2020
301-3	Reclaimed products and their packaging materials	8	8 12		Waste
302-1	Energy consumption within the organization	7, 8, 9	7 8 12 13		Novartis Health, Safety and Environment (HSE) Data 2020
302-2	Energy consumption outside of the organization	8	7 8 12 13		Novartis Health, Safety and Environment (HSE) Data 2020
302-3	Energy intensity	8	7 8 12 13		Novartis Health, Safety and Environment (HSE) Data 2020
302-4	Reduction of energy consumption	7, 8, 9	7 8 12 13		Novartis Health, Safety and Environment (HSE) Data 2020
302-5	Reductions in energy requirements of products and services	8, 9	7 8 12 13		Novartis Health, Safety and Environment (HSE) Data 2020
303-1	Water withdrawal by source	7, 8	6 12		Novartis Health, Safety and Environment (HSE) Data 2020
303-2	Water sources significantly affected by withdrawal of water	7, 8, 9	6 12		Novartis Health, Safety and Environment (HSE) Data 2020
303-3	Water recycled and reused	7, 8, 19	6 12		Novartis Health, Safety and Environment (HSE) Data 2020
305-1	Direct (Scope 1) GHG emissions	7, 8	3 12 13 14 15		Novartis Health, Safety and Environment (HSE) Data 2020
305-2	Energy indirect (Scope 2) GHG emissions	7, 8	3 12 13 14 15		Novartis Health, Safety and Environment (HSE) Data 2020
305-3	Other indirect (Scope 3) GHG emissions	7, 8	3 12 13 14 15		Novartis Health, Safety and Environment (HSE) Data 2020
305-4	GHG emissions intensity	8	13 14 15		Novartis Health, Safety and Environment (HSE) Data 2020
305-5	Reduction of GHG emissions	7, 8, 9	13 14 15		Novartis Health, Safety and Environment (HSE) Data 2020
305-6	Emissions of ozone-depleting substances (ODS)	7, 8, 9	3 12		Novartis Health, Safety and Environment (HSE) Data 2020
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	7, 8, 9	3 12 14 15		Novartis Health, Safety and Environment (HSE) Data 2020
306-1	Water discharge by quality and destination	7, 8, 9	3 6 12 14		Novartis Health, Safety and Environment (HSE) Data 2020
306-2	Waste by type and disposal method	7, 8	3 6 12		Novartis Health, Safety and Environment (HSE) Data 2020
308-1	New suppliers that were screened using environmental criteria	8			p.25
308-2	Negative environmental impacts in the supply chain and actions taken				p.25

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<b>400 – SOCIAL</b>					
401-1	New employee hires and employee turnover	6	5 8		p.71
403-2	Types of injury and rates of injury, occupational diseases, lost days and absenteeism, and number of work-related fatalities		3 8	Data not split by gender; data on non-occupational absenteeism, and on injury rate and occupational disease for contractors not available	p.73
403-3	Workers with high incidence or high risk of diseases related to their occupation		3 8		A Safe Workplace
403-4	Health and safety topics covered in formal agreements with trade unions		8		A Safe Workplace
404-1	Average hours of training per year, per employee	6	4 5 8		p.71
404-2	Programs for upgrading employee skills and transition assistance programs				Annual Review 2020 p.20
405-1	Diversity of governance bodies and employees	6	5 8		p.71
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	4	8		p.25, p.72
412-1	Operations that have been subject to human rights reviews or impact assessments	1	16		p.26
414-1	New suppliers that were screened using social criteria				p.25, p.72
414-2	Negative social impacts in the supply chain and actions taken				Novartis Third Party Code p.25
415-1	Political contributions				Public Policy & Advocacy
416-2	Incidents of noncompliance concerning the health and safety indicators impacts of products and services				p.55
417-1	Requirements for product and service information and labeling			We operate in a strictly regulated industry; this information is obligatory for us to have a license to operate	p.56 Annual Report 2020 p.35
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data				p.69
419-1	Noncompliance with laws and regulations in the social and economic area				Annual Report 2020 F-49