

# GRI content index



**Statement of use** Convatec has reported the information cited in this GRI content index for the period 1 January - 31 December 2023 with reference to the GRI standards  
**GRI 1 used** GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	SOURCE	LOCATION
<b>GRI 2: General Disclosures 2021</b>	2-1 Organisational details	ARA23 Locations Company Overview	219 (back insert)
<b>GRI 2: General Disclosures 2021</b>	2-2 Entities included in the organisation's sustainability reporting	ARA23	152
<b>GRI 2: General Disclosures 2021</b>	2-3 Reporting period, frequency and contact point	Period: Jan-Dec 2023 Publication Date: 21/03/2024 Frequency: Annual Contact: esg@convatec.com	
<b>GRI 2: General Disclosures 2021</b>	2-4 Restatements of information	ARA23 ESG Basis of Reporting	60-61
<b>GRI 2: General Disclosures 2021</b>	2-5 External assurance	2023 ESG Independent Assurance Report	
<b>GRI 2: General Disclosures 2021</b>	2-6 Activities, value chain and other business relationships	Product Information	
<b>GRI 2: General Disclosures 2021</b>	2-7 Employees	ARA23	52
<b>GRI 2: General Disclosures 2021</b>	2-8 Workers who are not employees	ARA23	52
<b>GRI 2: General Disclosures 2021</b>	2-9 Governance structure and composition	ARA23	9-15
<b>GRI 2: General Disclosures 2021</b>	2-10 Nomination and selection of the highest governance body	Nomination Committee Terms of Reference	
<b>GRI 2: General Disclosures 2021</b>	2-11 Chair of the highest governance body	Board of Directors	
<b>GRI 2: General Disclosures 2021</b>	2-12 Role of the highest governance body in overseeing the management of impacts	ARA23 Governance Webpage	41
<b>GRI 2: General Disclosures 2021</b>	2-13 Delegation of responsibility for managing impacts	ARA23	110-117
<b>GRI 2: General Disclosures 2021</b>	2-14 Role of the highest governance body in sustainability reporting	ARA23	40
<b>GRI 2: General Disclosures 2021</b>	2-15 Conflicts of interest	ARA23	56, 109
<b>GRI 2: General Disclosures 2021</b>	2-16 Communication of critical concerns	ARA23	56, 67, 105, 106
<b>GRI 2: General Disclosures 2021</b>	2-17 Collective knowledge of the highest governance body	ARA23	96-97
<b>GRI 2: General Disclosures 2021</b>	2-18 Evaluation of the performance of the highest governance body	ARA23	106

<b>GRI 2: General Disclosures 2021</b>	2-19 Remuneration policies	ARA23	120-142
		Remco Terms of Reference	
<b>GRI 2: General Disclosures 2021</b>	2-20 Process to determine remuneration	ARA23	106-109, 120-142
		Remco Terms of Reference	
<b>GRI 2: General Disclosures 2021</b>	2-21 Annual total compensation ratio	ARA23	130
<b>GRI 2: General Disclosures 2021</b>	2-22 Statement on sustainable development strategy	ARA23	38-65
<b>GRI 2: General Disclosures 2021</b>	2-23 Policy commitments	ESG Framework and Targets	
		Human Rights and Labour Standards Policy	
<b>GRI 2: General Disclosures 2021</b>	2-24 Embedding policy commitments	Code of Ethics and Business Conduct	
		Human Rights and Labour Standards Policy	
<b>GRI 2: General Disclosures 2021</b>	2-25 Processes to remediate negative impacts	ARA23	110-117
		Modern Slavery Act Statement	
		Speak-up website	
<b>GRI 2: General Disclosures 2021</b>	2-26 Mechanisms for seeking advice and raising concerns	ARA23	56
		Code of Ethics and Business Conduct	
		Speak-up website	
<b>GRI 2: General Disclosures 2021</b>	2-27 Compliance with laws and regulations	Convatec did not receive any significant fines or non-monetary sanctions in any region for non-compliance with laws and regulations during FY23.	
<b>GRI 2: General Disclosures 2021</b>	2-28 Membership associations	ARA23	57
<b>GRI 2: General Disclosures 2021</b>	2-29 Approach to stakeholder engagement	ARA23	63-64
<b>GRI 2: General Disclosures 2021</b>	2-30 Collective bargaining agreements	Human Rights and Labour Standards Policy	
<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	ARA23	38-47
<b>GRI 3: Material Topics 2021</b>	3-2 List of material topics	ARA23	44-47
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	ARA23	38-47
		Protecting the planet	
		EHS statement	
		Code of Ethics and Business Conduct	
		Human Rights and Labour Standards Policy	
<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed	ARA23	62
<b>GRI 201: Economic Performance 2016</b>	201-2 Financial implications and other risks and opportunities due to climate change	ARA23	66-75
<b>GRI 201: Economic Performance 2016</b>	201-3 Defined benefit plan obligations and other retirement plans	ARA23	176-180
<b>GRI 205: Anti-corruption 2016</b>	205-1 Operations assessed for risks related to corruption	ARA23	56, 57
		Code of Ethics and Business Conduct	4, 10
		In line with the Code of Conduct, all operations are assessed for risks related to corruption	
<b>GRI 205: Anti-corruption 2016</b>	205-2 Communication and training about anti-corruption policies and procedures	ARA23	56, 57
		Code of Ethics and Business Conduct	10
<b>GRI 205: Anti-corruption 2016</b>	205-3 Confirmed incidents of corruption and actions taken	There were no material breaches of the Code of Conduct and no fines related to corruption and bribery in FY23.	
<b>GRI 207: Tax 2019</b>	207-1 Approach to tax	Tax Statement	
<b>GRI 207: Tax 2019</b>	207-2 Tax governance, control, and risk management	Tax Statement	
<b>GRI 207: Tax 2019</b>	207-3 Stakeholder engagement and management of concerns related to tax	Tax Statement	

<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	ARA23	60
<b>GRI 302: Energy 2016</b>	302-2 Energy consumption outside of the organization	ARA23	60
<b>GRI 302: Energy 2016</b>	302-3 Energy intensity	ARA23	60
<b>GRI 302: Energy 2016</b>	302-4 Reduction of energy consumption	ARA23	60
<b>GRI 303: Water and Effluents 2022</b>	303-1 Interactions with water as a shared resource	ARA23	58, 61
<b>GRI 303: Water and Effluents 2022</b>	303-5 Water consumption	ARA24	61, 63
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	ARA23	60
<b>GRI 305: Emissions 2016</b>	305-2 Energy indirect (Scope 2) GHG emissions	ARA23	60
<b>GRI 305: Emissions 2016</b>	305-3 Other indirect (Scope 3) GHG emissions	ARA23	61
<b>GRI 305: Emissions 2016</b>	305-4 GHG emissions intensity	ARA23	60
<b>GRI 305: Emissions 2016</b>	305-5 Reduction of GHG emissions	ARA23	60
<b>GRI 306: Waste 2020</b>	306-1 Waste generation and significant waste-related impacts	ARA23	62
<b>GRI 306: Waste 2020</b>	306-2 Management of significant waste-related impacts	ARA23	62
<b>GRI 306: Waste 2020</b>	306-3 Waste generated	ARA23	62
<b>GRI 306: Waste 2020</b>	306-4 Waste diverted from disposal	ARA23	62
<b>GRI 306: Waste 2020</b>	306-5 Waste directed to disposal	ARA23	62
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	ARA23	55
<b>GRI 401: Employment 2016</b>	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Life at Convatec Within Convatec's operations, benefits provided to full-time employees also apply to part-time employees, dependant on local laws and regulations.	
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	ARA23 Commitment to EHS EHS Policy Statement	55
<b>GRI 403: Occupational Health and Safety 2018</b>	403-2 Hazard identification, risk assessment, and incident investigation	Health and Safety Policy	1-7
<b>GRI 403: Occupational Health and Safety 2018</b>	403-3 Occupational health services	Health and Safety Policy	
<b>GRI 403: Occupational Health and Safety 2018</b>	403-4 Worker participation, consultation, and communication on occupational health and safety	ARA23	42
<b>GRI 403: Occupational Health and Safety 2018</b>	403-5 Worker training on occupational health and safety	ARA23	55
<b>GRI 403: Occupational Health and Safety 2018</b>	403-6 Promotion of worker health	ARA23	52-55
<b>GRI 403: Occupational Health and Safety 2018</b>	403-8 Workers covered by an occupational health and safety management system	Health and Safety Policy	3-7
<b>GRI 403: Occupational Health and Safety 2018</b>	403-9 Work-related injuries	ARA23	55
<b>GRI 403: Occupational Health and Safety 2018</b>	403-10 Work-related ill health	ARA23	55
<b>GRI 404: Training and Education 2017</b>	404-2 Programs for upgrading employee skills and transition assistance programs	ARA23 DE&I Webpage	52-53
<b>GRI 404: Training and Education 2017</b>	404-3 Percentage of employees receiving regular performance and career development reviews	ARA23	52-53
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	ARA23	54
<b>GRI 415: Public Policy 2016</b>	415-1 Political contributions	Code of Ethics and Business Conduct	14
<b>GRI 416: Customer Health and Safety 2016</b>	416-1 Assessment of the health and safety impacts of product and service categories	Due to the nature of our business, all of our products meet legal requirements regarding assessments of the health and safety impacts.	
<b>GRI 416: Customer Health and Safety 2016</b>	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	ARA23 Convatec has resolved several non-compliant labelling instances in line with expectations. These instances arise from time to time given diverse global markets.	49
<b>GRI 417: Marketing and Labeling 2017</b>	417-2 Incidents of non-compliance concerning product and service information and labeling	ARA23 Convatec has resolved several non-compliant labelling instances in line with expectations. These instances arise from time to time given diverse global markets.	49
<b>GRI 417: Marketing and Labeling 2017</b>	417-3 Incidents of non-compliance concerning marketing communications	Convatec has a clear process for reviewing marketing material for medical, legal and regulatory approvals. Our published materials meet the standards expected.	
<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	ARA23 In 2023, there were three reportable issues to data protection authorities	51
<b>SASB - Medical Equipment Supplies Standard 2018</b>			
<b>HC-MS-250a.1</b>	Number of recalls issued, total units recalled	ARA23	49

<b>HC-MS-250a.2</b>	List of products listed in the FDA's MedWatch Safety Alerts for Human Medical Products database	In 2023, there was 1 product (through our wholly owned Unomedical business in Denmark) listed in the FDA MedWatch Safety Alerts for Human Medical Products database.	
<b>HC-MS-250a.3</b>	Number of fatalities related to products as reported in the FDA Manufacturer and User Facility Device Experience	In 2023, there were no Convatec products reported in the FDA's Manufacturer and User Facility Device Experience	
<b>HC-MS-250a.4</b>	Number of FDA enforcement actions taken in response to violations of current Good Manufacturing Practices (cGMP), by type	Convatec received no U.S. FDA 483 forms in 2023	
<b>HC-MS-270a.1</b>	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims	No monetary losses as a result of legal proceedings associated with false marketing claims	
<b>HC-MS-270a.2</b>	Description of code of ethics governing promotion of off-label use of products	Marking products inconsistent with their labelling is not permitted, as well as being not relevant to Convatec products and services	
<b>HC-MS-510a.1</b>	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	No monetary loss as a result of legal proceedings associated with bribery or corruption	