

Sustainability Report 2023



Advance
opportunities
to enrich lives



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Leadership Message



Elizabeth Coutts
Chair

At EBOS, our vision is to drive significant impact every day in the lives of the people and animals we serve. In this, our third annual Sustainability Report, we are pleased to showcase the Group's progress with its Environmental, Social and Governance (ESG) Program.

An era without precedent

EBOS has good cause to celebrate the resilience of our business emerging from the COVID-19 pandemic with strong Group financial performance. On behalf of the Board and Executive Leadership Team, we express our gratitude for the continued commitment of our people and the support of our customers, investors and other stakeholders.

Building alignment and accountability

How do we unite around what we stand for to future-proof our business? In answer to this question, EBOS has launched our Purpose and Vision statement in FY23. We have invested several years into the process of deeply integrating Purpose and ESG into our corporate strategy for long-term positive impact.

Representatives from across the Group have worked together to identify and elaborate on a set of EBOS Leadership Standards focused on 1. strategically growing our business, 2. enabling the best in people, and 3. achieving excellent results. Demonstrating our intention to foster continuous learning, in FY23 the Group continued its Integrity Training to guide our people on confidently fulfilling all requirements and expectations relevant to their roles.

The ESG Steering Committee comprises executive leaders responsible for delivering our ESG strategy, evaluating the Group's performance and responding to emerging risks and opportunities. In FY23, the composition of the ESG Steering Committee expanded to include representatives from Healthcare, Animal Care and Medical Technology teams.

Adapting to climate change

Having supported local communities impacted by unprecedented flooding in southeastern Australia in October 2022, EBOS then played an important role in mitigating the effects of exceptional rainfall in New Zealand's North Island during the summer of 2022-23.

We recognise that drought, fire, flooding and storms are increasing in severity with devastating consequences.

To help us identify, mitigate and manage climate-risks for our businesses, we are continuing to enhance the Group's ESG Governance structure and disclosure capabilities. Commencing in 2024, we will make comprehensive Climate-related Disclosures (CRDs) in compliance with new requirements from the New Zealand External Reporting Board (XRB).

Pathway to Carbon Neutrality

To avoid the worst effects of climate change, governments, corporates and civil society must work to limit global warming to within 1.5 degrees Celsius of pre-industrial levels.

EBOS is on a pathway to becoming an accredited carbon neutral organisation. In FY23, we achieved net zero Scope 1 emissions, using Australian Carbon Credit Units (ACCU) to offset direct emissions from our facilities and EBOS-operated vehicles.

Reducing emissions by switching to zero carbon energy sources is integral to our plan. In FY23, five sites at Pemulwuy, Acacia Ridge, Underdale, Keysborough and Wetherill Park generated renewable energy from roof-mounted solar installations. We have also made progress on the first phase of our 18.8MW solar array and we are on track to begin construction of a ground-mounted solar array in 2024.



John Cullity
Chief Executive Officer

Strategies for sustained growth

EBOS is constantly adapting to market conditions with new solutions for improving the availability and accessibility of healthcare products and services. TerryWhite Chemmart (TWC) prides itself on exceptional support for its network of over 550 partner pharmacies, including its award-winning Vaccination Excellence Program and program of national Care Clinics. The new myTWC health app is an industry leading innovation providing a one-stop-shop to satisfy patients' healthcare needs.

Customer feedback provides invaluable input for achieving continuous improvement. Responding directly to findings from its Net Promotor Score survey, Symbion has upgraded its customer ordering portal for roll out in FY24, extended its customer service operating hours and will continue to enhance customer journeys with more in-store support and training.

Driving sustained performance and delivery

EBOS cannot achieve its sustainable development objectives in isolation. In FY23, we commenced implementation of an Ethical Sourcing Strategy supported by a Supplier Code of Conduct spelling out clear expectations for our suppliers to comply with laws and ethical behaviour.

The framing of our Sustainable Packaging Strategy also underpins the Group's commitment to reducing plastic waste in support of 2025 National Packaging Targets endorsed by Australian industry and government. Commencing in 2025 or sooner, we plan to convert all packaging for EBOS grocery brands into reusable, recyclable or compostable materials.

Empowering people to achieve their full potential

EBOS values every team member for their individual contributions.

As the Group's workforce expands so does our positive social contribution to our people, their families and local communities via fair employment practices, training and career advancement opportunities.

In FY23, TWC concluded its 10th annual Masterclass, pushing the boundaries of pharmacy education and empowering pharmacists and pharmacy professionals. Flowing from the Group's Reconciliation Action Plan that seeks to build stronger relationships between Aboriginal and Torres Strait Islander peoples and non-Indigenous peoples, Symbion has partnered with the Pharmacy Guild of Australia on a new pharmacy scholarship initiative.

Inspiring others to succeed

Healthy communities are central to everything we do at EBOS. In FY23, we extended our proud track record for supporting healthcare and animal care charities and aided relief efforts in the aftermath of the Turkey/Syria earthquake.

The Group supports many worthy organisations doing wonderful work to save and change lives, such as Land Search & Rescue New Zealand (LandSAR)—national volunteers providing 24/7 search and rescue assistance to missing and injured people—and BackTrack—a New South Wales youth program providing vulnerable young people with holistic, long-term support to overcome adversity and lead fulfilling lives.

TWC's long-standing alliance with charity partner Ovarian Cancer Australia (OCA) has spanned nearly two decades, raising over \$2 million for ovarian cancer awareness and research. The Group's 16-year partnership with Greenfleet offsets our transport emissions from customer deliveries in our Healthcare segment (excluding pre-wholesale and Medical Technology) and has contributed over \$1.67 million towards revegetating land and restoring natural habitats in New Zealand, Victoria, New South Wales and Queensland.

Advancing opportunities to enrich lives

EBOS' Environmental, Social and Governance program brings all these elements together into a coherent framework for fulfilling our Purpose to advance opportunities to enrich lives.

We thank you for taking the time to read this report and welcome your feedback on our performance and plans.

EBOS is constantly adapting to market conditions with new solutions for improving the availability and accessibility of healthcare products and services.

About EBOS

Every day, communities across New Zealand, Australia and Southeast Asia benefit from the work we do.

EBOS is publicly listed on the New Zealand and Australian stock exchanges. We are the largest and most diversified Australasian marketer, wholesaler and distributor of healthcare, medical and pharmaceutical products and a leading marketer and distributor of recognised animal care brands.

With over 5,000 employees in 108 locations across Australia, New Zealand, and Southeast Asia, EBOS positively impacts the lives of millions of people and animals across the communities it serves, every day.

This year we launched our corporate Purpose and Vision statement.

Our Purpose

At EBOS, our purpose is simple: **we advance opportunities to enrich lives.**

Across our company our businesses are guided by our leadership standards and values that unite us to help those who rely on our vast expertise, experience, and breadth of services to live their best lives, everyday.

Our purpose
Advance
opportunities
to enrich
lives.



Our vision

To drive significant impact every day in the lives of our people and those we serve. We're leading with a commitment to excellence and delivering superior performance in new and existing markets.

Healthcare

Connecting communities to care.



Medical Technology

Enabling access to best-in-class medical solutions to improve life.



Animal Care

Life's better with a pet.



TerryWhite Chemmart

A better future for Australian Pharmacy.



ESG Highlights for FY23



Our ESG Program

EBOS embraces the full range of responsibilities that come with our role as a provider of essential health and animal care products and services.

The Group's ESG Program encompasses **20 ESG topics** organised into **five pillars**.

Pillars 1 and 2 • Core business offerings

Pillars 1 and 2 of our ESG Program—Health & Animal Care Partners and Consumers & Patients—focus on impacts of the Group's daily business operations.

We support our customers to enrich lives by ensuring the availability and reliability of medicines and other essential products and services. Our direct relationships are often with other businesses, professionals, governments or governmental bodies, but we never lose sight of our ultimate connection with and responsibility towards consumers, patients, pet parents and their pets.

Pillar 3 • Social responsibility

Pillar 3 of our ESG Program—Community & Environment—addresses broader sustainability challenges facing local communities. 'Reaching out to help out' has been integral to our corporate culture across the Group for many decades. We aspire to contribute positively towards resolving complex problems such as responding to climate change and helping to create fairer, healthier and more equitable societal outcomes.

Pillars 4 and 5 • Firm foundations

Pillars 4 and 5 of our ESG Program—Our People and Responsible Business—recognise that sustainable development relies on solid foundations embedded in our corporate culture. Our engaged, diverse and talented workforce is committed to the highest standards of conduct and ethical behaviour.



Health & Animal Care Partners

Delivering essential infrastructure for human and animal health

- Community service role
- Nurturing customer and government relationships

Implementing robust systems

- Business continuity management
- Data and technology security/privacy



Consumers & Patients

Managing the impacts of our products

- Packaging and Waste
- Ethical Sourcing

Upholding our Quality Promise

- Quality Management
- Compliance



Community & Environment

Environmental Stewardship

- Minimising our impact
- Carbon offsetting

Reaching out to help out

- Supporting causes close to us
- Advancing equity, fairness and opportunity in society



Our People

- Employee safety, health and wellbeing
- Culture and engagement
- Talent and capability
- Performance and reward



Responsible Business

- Legal compliance
- Reporting with integrity
- Ethical behaviour
- Corporate governance

Materiality matters

In 2020 we undertook a comprehensive process of identifying and assessing our material sustainability issues guided by AccountAbility's AA1000SES standard for inclusive stakeholder engagement. During this process, we conducted 25 individual interviews and focus groups with key internal and external stakeholders, including representatives of our Executive Leadership Team, employees, Healthcare customers, Animal Care and consumer brand customers, key business partners, investors, non-profit partners and Government/regulators. The results have informed our approach to managing and reporting on sustainability.

To ensure that our ESG Program remains relevant, we intend to conduct comprehensive materiality assessments periodically.

Our journey

Our impact on society and the environment is part of how we evaluate our success. The way in which we measure and disclose meaningful information about our performance is guided by the Global Reporting Initiative (GRI) and Sustainability Accounting Standards Board (SASB). We are aligning with the new mandatory reporting regime on Climate-Related Disclosures introduced by the New Zealand External Reporting Board (XRB) which take effect in our next reporting period.

The United Nations 2030 Agenda identifies 17 Sustainable Development Goals (SDGs). Our ESG Program aligns strategically with three of these goals and nine specific targets where we feel we can make the greatest difference.

Key internal and external stakeholders



UNSDG Goals and Targets where we can make the greatest difference

 3 Good Health and Wellbeing	 8 Decent Work and Economic Growth	 13 Climate Change
Target 3.3 Fighting communicable diseases	Target 8.5 Decent work with equal pay	Target 13.1 Strengthen resilience to climate related disasters
Target 3.4 Reducing mortality from non-communicable diseases	Target 8.7 Ending Modern Slavery	Target 13.3 Build knowledge and capacity to meet climate change
Target 3.8 Achieving universal health coverage	Target 8.8 Promoting safe work environments	Target 13A Implement the UN Framework Convention on Climate Change

Memberships and associations

To share experiences and advocate for best practices in the pharmaceutical, animal care and medical technology segments, our businesses participate in a number of industry groups and forums in New Zealand and Australia.

New Zealand

Medicines New Zealand	Medical Technology Association of New Zealand
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Australia

National Pharmaceutical Service Association	Medical Technology Association of Australia
Medicines Australia	Pet Food Industry Association of Australia
Immunisation Coalition of Australia	Australian Day Hospital Association

Responsible Business

Driving sustainability in an organisation of our size and complexity requires strong leadership.

EBOS' Board and senior management are committed to leading the sustainable development of our business and the communities we serve.

EBOS promotes a culture of honest and ethical behaviour, corporate compliance and good corporate governance. We also recognise the importance of effective risk and reputation management as part of creating and preserving value and protecting stakeholders' rights.



Corporate Governance

EBOS’ value chain encompasses wholesale and distribution, retail and own-brand manufacturing to a wide-ranging network of business customers, as well as direct marketing to consumers. Our people act in a professional, ethical and even-handed manner with all of our stakeholders.

Strictly upholding the principles and practices of good corporate governance and enterprise risk management, we make investment, procurement, operational and human resource management decisions with full awareness and respect for laws and regulations that apply to us.

The Board regularly reviews and assesses the Group’s governance structures to ensure they are consistent, both in form and in substance, with best practice, including the NZX Corporate Governance Code. Our Corporate Governance Statement is updated and approved by the Board for publication annually.

Information about our corporate governance policies and practices can be found in our Corporate Governance Code, including charters of the Board and its committees and policies mentioned in our Corporate Governance Statement. For more information please visit the Corporate Governance section of our website - www.ebosgroup.com/who-we-are/corporate-governance

EBOS Leadership Standards

Leadership involves harnessing and leveraging team members’ motivation to achieve common goals. The Leadership Standards create a consist approach and expectation to leadership at EBOS, helping to create and sustain a working environment that is conducive to business growth, enabling the best people and achieving excellent results.

Over the last two years we have collaborated with our leaders to identify the EBOS Leadership Standards and they underpin the Group’s purpose and vision. The objective of elaborating on these standards is to foster continuous professional learning and development among our senior managers and their teams.

Our purpose
Advance opportunities to enrich lives.

Our vision
To drive significant impact every day in the lives of our people and those we serve. We’re leading with a commitment to excellence and delivering superior performance in new and existing markets.

Our leadership standards

Strategically grow our business

- Identifies strategies that deliver sustained growth
- Promotes our vision and builds alignment & accountability

Enable the best in people

- Creates an inclusive culture
- Empowers people to achieve their full potential
- Inspires others to succeed

Achieve excellent results

- Drives sustained performance & delivery
- Makes considered decisions & leads on safety
- Adapts to change and supports innovation

Business Ethics

The EBOS Code of Ethics is the framework of standards by which directors, employees and contractors of EBOS and related companies are expected to conduct their professional lives. It guides the day-to-day work and decision-making of EBOS employees, all of whom receive a copy upon commencement of their employment or appointment with us.

The EBOS Code of Ethics is supplemented by detailed policies and procedures addressing various areas of direct relevance to implementation of our ESG Program.

During FY23, the Group has focused on information security and ethical sourcing governance which is described in the Health and Animal Care Partners and Consumers and Patients chapters of this report.

EBOS Group Policies and Related Documents

Rejecting Bribery & Corruption	Avoiding Conflicts of Interest	Employment	Equal Opportunities, Diversity & Inclusion	Information Security	Ethical Sourcing
<ul style="list-style-type: none"> • EBOS Code of Ethics • Anti-Bribery & Corruption Policy • Whistleblower Protection Policy 	<ul style="list-style-type: none"> • Corporate Governance Code • Code of Ethics 	<ul style="list-style-type: none"> • Recruitment & selection policy • Employee Assistance Program • Employment related privacy policy • Family domestic violence policy • Flexible working policy • Health & Wellbeing policy • Grievance & complaints procedure • Parental leave policy • Match funding policy 	<ul style="list-style-type: none"> • Diversity & inclusion policy • Workplace gender equality policy • Workplace discrimination, harassment & bullying policy • Reconciliation Action Plan 	<ul style="list-style-type: none"> • IT risk management policy • IT security management policy • Data centre management policy • Information security incident response plan 	<ul style="list-style-type: none"> • Supplier Code of Conduct • Ethical Sourcing Policy • 2022 Modern Slavery Statement



Reporting ethical concerns

Willingness to speak up when something is wrong is integral to our corporate culture of honesty and integrity. This is reflected in the Group's Whistleblower Protection Policy, which outlines how our leaders will respond in good faith upon receiving a report from any person about matters of serious concern. We keep all reports confidential and if a whistleblower prefers to remain anonymous, we will respect their choice wherever possible and in accordance with whistleblower protection laws.

Risk Management

Risk management is an integral part of the Group's business. The Group has an enterprise risk management framework, designed to promote a culture which ensures a proactive and consistent approach to identifying and mitigating risk on a Group-wide basis.

EBOS defines risk management as the identification, assessment and treatment of risks that have the potential to materially impact the Group's operations, people and reputation, the environment and communities in which we work, and our financial prospects.

Role of the Board and Audit and Risk Committee

Our approach to risk management provides clarity on roles and responsibilities to minimise the impact of material risks on our business and is tailored to the Group's business and aligned to the Group's short-term and long-term objectives.

Under this approach, the Board approves the strategic risk profile and risk appetite statements (which describe the level of risk the Group is willing to take in relation to specific risk categories) for the Group. The Board reviews the strategic risk profile at least annually.

The Audit and Risk Committee assists the Board in discharging its responsibility to exercise due care, diligence and skill in relation to identifying and monitoring material business risks by monitoring the strategic risk profile and implementation of the risk appetite levels that were set by the Board. The monitoring of the strategic risk profile is part of a standing agenda item for each regular Audit and Risk Committee meeting.

In respect of financial risks and non-financial risks and how these are managed, this is described in the Annual Report and Corporate Governance Statement, respectively.

The functions of the Audit and Risk Committee are described in its Charter as set out in Appendix B to the Corporate Governance Code. For more information please visit the Corporate Governance section of our website – www.ebosgroup.com/who-we-are/corporate-governance

ESG Governance

The mandate for delivery on our ESG Program comes from the very top.

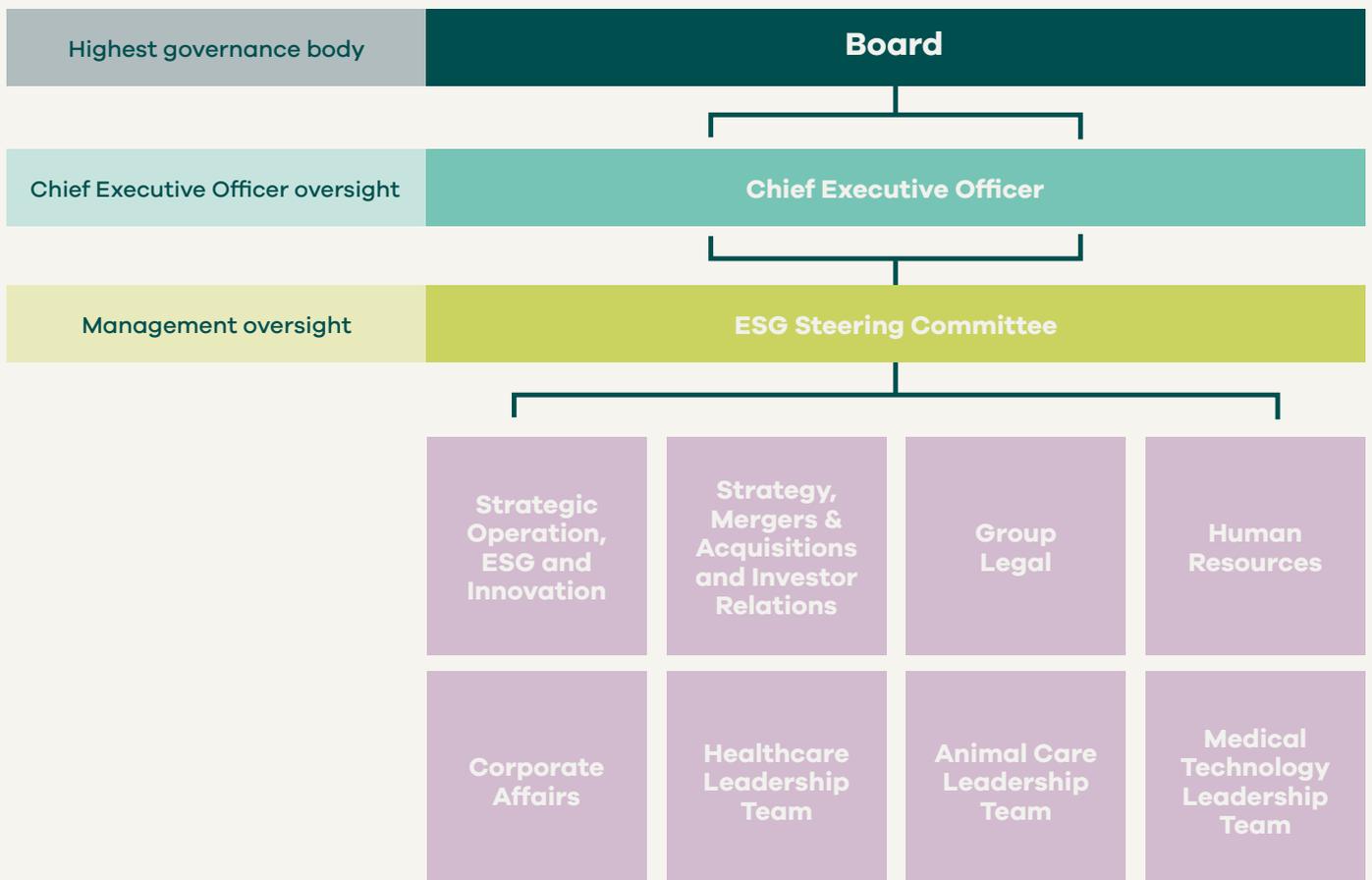
The Board of Directors is ultimately responsible for sustainability at EBOS. The Board of Directors approves, oversees and monitors EBOS’ sustainability framework and strategy, including the ESG Program outlined in this report and climate related risks and opportunities.

The Chief Executive Officer and his Executive Leadership Team are responsible for the delivery of the ESG Program. In order to ensure close alignment of our ESG goals and initiatives with overall corporate strategy, the Group’s ESG Steering Committee was established in 2020. The committee comprises senior executives that are responsible for implementing our ESG Program and strategies, benchmarking and evaluating our performance and evaluating emerging sustainability risks and opportunities for

the Group. The ESG Steering Committee is chaired by the Executive General Manager, Strategic Operations, ESG and Innovation who has extensive knowledge and experience in relation to the Group’s operations and strategy.

In FY22, sub-strategies were developed and enhanced to deliver on our ESG Program, including setting targets, milestones and Key Performance Indicators (KPIs) for Environmental Stewardship, Packaging and Waste, Ethical Sourcing and Our People – Health, Safety and Wellbeing, Culture and Engagement, Talent and Capability, and Performance and Reward. These sub-strategies were approved by the Board.

In order to ensure appropriate Governance and oversight, the Board receives regular reports regarding the progress of the ESG Program, sub-strategies and ESG topics outlined in this report.



Board oversight of ESG at EBOS

As part of the Board's oversight of EBOS' sustainability framework and strategy, the Board or a committee of it receives regular reports and considers ESG matters as outlined below:

Topic	Frequency
ESG developments and trends	Each Board Meeting
Progress of ESG Program and sub-strategies	Each Board Meeting
Health, Safety & Wellbeing	Each Board Meeting Monthly reports to Board Annual Review at Board Meeting
Our People – update on general activities	Each Board Meeting
Our People – update on specific topics e.g. succession planning, pay equity reviews and diversity objectives	Periodic review at Board Meetings, at least annually
Risk Management Framework – monitoring of material business risks	Periodic review by Audit & Risk Committee Review of strategic risk profile, as part of Board strategic planning process
Corporate Governance policies and practices	Periodic review by Board or Audit & Risk Committee, at least annually
Cyber Security and Privacy	Each Board Meeting



Health & Animal Care Partners

EBOS enables reliable and efficient healthcare and animal care across New Zealand and Australia.

Leveraging the breadth and depth of skills and experience in our portfolio of leading businesses, EBOS works collaboratively with private and public customers to deliver the best care for their patients and consumers.

We put our customers first in every interaction, offering distinctive value by listening to their needs to build lasting business relationships.



In this chapter of the report, we address the following topics that are material to our business and highly important for stakeholder groups representing key business partners:

- Delivering essential infrastructure for health
- Implementing robust systems

Net Promoter Score

We conduct an annual Net Promoter Score (NPS) survey within our Australian medicines wholesaler business, Symbion. In FY23, Symbion's NPS score increased 28% year on year, indicating marked improvement in customer loyalty, satisfaction and enthusiasm.

Feedback from our NPS surveys provide invaluable input into the Group's management approaches to achieve continuous improvement. Based on the FY22 NPS survey findings, for example, Symbion has upgraded its customer ordering portal for roll out in FY24 and extended its customer service operating hours into the weekend to include Saturdays.

Based on the feedback we received in FY23, we will continue to focus on consolidating our position as a leading solutions provider by enhancing customer journeys with more in-store support and training.

Essential Infrastructure for Health

EBOS is an integral provider to the Australasian healthcare market. We build, maintain and operate advanced physical infrastructure, information systems and business networks that are essential for timely and reliable delivery of healthcare products and services across New Zealand, Australia and Southeast Asia.

We continue to expand and upgrade our network of modern and energy-efficient distribution centres across New Zealand and Australia. In January, we opened a new 13,400m² Healthcare Logistics (HCL) distribution centre in Auckland with pallet capacity of 13,350.

Our investments further enhance our resilience to extreme weather events and additional capacity allows for increased levels of safety stocks in the event of supply chain disruptions.

To protect our assets and ensure service continuity in times of crisis, we implement a comprehensive set of risk mitigation measures when planning and developing our major projects.

Among others, these measures include:

- Flood mitigation
- Back-up power
- Safety critical communications
- Fire protection for IT infrastructure



Enhancing business resilience through robust, risk-based and forward-looking design

HCL New Zealand's recently opened distribution centre in Auckland has been constructed to 'Good Manufacturing Practice (GMP)' quality standards required to maintain critical storage of medicines and consumables.

The new 13,400m² facility comprises 12,500m² of warehouse space with 900m² of offices and amenities and a further 2,500m² of land available for future expansion.

This project encapsulates EBOS' approach to enhancing business resilience through good design and high quality execution with the following notable features:

Strategic location

- Close proximity to Auckland airport and other HCL facilities

Environmental credentials

- 4-star Green Star rating
- EV charging points, rainwater tanks, motion sensor LED lighting, bike racks and other sustainable features

Additional features

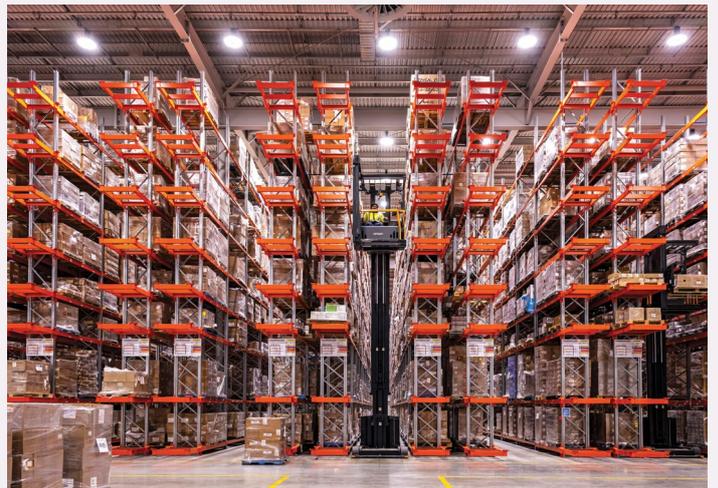
- Clear site lines and visually attractive screening to mask electrical infrastructure from the road
- Air-conditioned receiving area
- Well equipped end of trip facilities for staff

Storage

- Special storage areas for medicines, temperature controlled products, dangerous goods and controlled drugs

Redundancy

- 100% mechanical redundancy
- 3 physically walled separated compartments
- Primary back-up genset for full site power redundancy
- Secondary backup genset providing additional power redundancy for chillers



New Zealand Defence Force transporting emergency oncology and pharmaceutical inventory

Due to the unwavering commitment of our dedicated teams, our customers continued to receive urgent healthcare deliveries.



Enhancing supply chain resilience for a changing climate

Over the past 12 months, New Zealand has experienced contrasting weather extremes with exceptional rainfall occurring on the North Island but drought in some areas of the South Island. Described in the New Zealand Government's first National Climate Change Risk Assessment, published in August 2022, climate change will impact every aspect of the nation's infrastructure system—from construction and maintenance to daily operations and long-term planning.

At EBOS, we continue to take proactive steps to evaluate operational risks of fire, flood and other natural hazards in our distribution centres using comprehensive site assessments, which are undertaken as one of the first steps in any new facility assessment.

During the summer of 2022-23, ProPharma New Zealand worked closely with distribution partners to avoid delays from road closures and implemented extra precautions for cold chain deliveries on affected routes. Even around Coromandel, an area that was severely affected by flooding and landslides, daily deliveries of essential medicines were assured.

In February, Cyclone Gabrielle wreaked havoc across the North Island with intense rainfall exceeding 300mm.

Due to the unwavering commitment of our dedicated teams, our customers continued to receive urgent healthcare deliveries. Onelink, Healthcare Logistics and ProPharma joined forces with Te Whatu Ora - Health New Zealand and the New Zealand Defence Force, overcoming roadblocks and other obstacles, to supply emergency oncology and pharmaceutical inventory to Te Tai Tokerau Northland and Te Matau ā Māui Hawke's Bay.

International Federation of Pharmaceutical Wholesalers

EBOS is aligned with the International Federation of Pharmaceutical Wholesalers (IFPW) which supports advancing safe, efficient and continuous access to pharmaceuticals worldwide by promoting good distribution practices and services.

We will work with a newly convened advisory group to effect positive change by harmonising industry approaches to ESG. Our objective is to support standards that will move the industry towards carbon neutrality, less waste, and more equitable access to medicines for all patients.

Building long-term, customer focused, beneficial programs and partnerships drives EBOS' healthcare strategy. We develop and deploy innovative technologies to improve the availability and accessibility of healthcare products and services. Here are some examples.

Pharmacist-led vaccinations

As the leading brand for pharmacist-led vaccinations, TerryWhite Chemmart (TWC) prides itself in providing an exceptional level of support for its network of over 550 partner pharmacies. Its award-winning Vaccination Excellence Program for pharmacists and their teams, combined with simple and accessible booking systems ensures high-quality, hassle-free vaccination experiences for patients of our network partners.

Extensive marketing campaigns and vaccination programs with large corporate partners raises awareness and boosts patient footfall for vaccinations against common illnesses such as COVID-19, flu and whooping cough.

TWC is also focused on supporting community pharmacies to provide an expanded scope of vaccines in accordance with relevant rules and regulations, such as administering vaccines to safeguard the health of Australians travelling overseas, including Hepatitis A, Hepatitis B, Japanese Encephalitis, Poliomyelitis and Typhoid among others.

myTWC

Since 2021, TWC has been progressively rolling out and enhancing its holistic eScripts and digital health app called myTWC. The app supports patients in managing their health and prescription needs and to connect with their pharmacist on a deeper level.

Patients can use this digital tool to manage medications and health bookings for vaccinations and Care Clinics, which are dedicated consultation rooms for private and deeper conversations on health matters being rolled out across the TWC network. Other features of the app include tap-to-refill prescriptions, medication reminders and a special feature designed to give caregivers a central location for management of prescriptions for loved ones.

In addition to providing convenient access to various TerryWhite Chemmart health programs, registered users of the app also have online access to health results recorded by TWC network pharmacies.



Robust Systems

Data security & privacy

We recognise the importance of data security and privacy practices to our stakeholders including customers, supply partners and employees. The expectations of our stakeholders are increasing and evolving at a fast pace, and we aim to meet those expectations and comply with relevant regulatory requirements.

Governance

Recognising that data security and privacy is a shared responsibility across the Group, a Cyber Security & Privacy Steering Committee was set up during the year comprising members of the Executive Leadership Team and senior IT management and led by the Group CEO. The Steering Committee reviews progress made against a number of projects and, recognising the complexity in this area, provides guidance on the priorities for the Group.

The Board receives an update at each regular Board meeting on cyber security and privacy matters. In addition, the Audit & Risk Committee receives in-depth reports on cyber security and privacy at least annually.

Areas of focus during the year

During the year, EBOS commenced a project to align and, where necessary, uplift, privacy processes. A data mapping exercise was undertaken and areas for potential improvement were identified. It is expected that the work under this project will be on-going. Privacy policies and collection notices across the Australian and New Zealand businesses are being updated to reflect the collection, use and disclosure practices of specific businesses. Privacy impact assessments are also undertaken for new processes in Australia and New Zealand as those are being considered or implemented.

In relation to data security, EBOS continues to invest resources in policies, processes and technology to respond to emerging threats. The risk of a significant cyber security incident has been identified in the Group's strategic risk profile. Having regard to this, during the year cyber security response plans were implemented or improved at the leadership (Board and Executive Leadership Team) and IT operational levels, and cyber incident simulation exercises were undertaken.

The Group has also undertaken a project to align our security policies, standards and procedures to ISO/IEC 27001, an internationally recognised standard for the management of information security, with a view to being certified against this standard by an independent auditor.

We recognise the importance of data security and privacy practices to our stakeholders including customers, supply partners and employees.

Consumers & Patients

EBOS touches the lives of millions of patients, pet parents and other consumers who depend on us for excellence and superior performance, every day.

Trust is at the heart of what we do at EBOS, advancing opportunities to enrich the lives of all those we serve. To ensure our stakeholders have trust in us to deliver products and services that meet and exceed their expectations, our focus is on continually enhancing the fundamentals of good quality, safety, social responsibility and environmental protection.



In this chapter of the report, we address the following topic that is material to our business and highly important for stakeholder groups representing 'end users' and 'ultimate beneficiaries':

- Managing the impacts of our products

Ethical Sourcing

EBOS provides wholesale and distribution services and is an intermediary between suppliers and business users including pharmacies, healthcare institutions, veterinarian clinics and other professional care providers. In doing so, we deal with many local and international suppliers whose finished products we distribute. We also source ingredients for products we manufacture and use third-party manufacturers for some EBOS-owned brands.

Overview of our Supply Chain

• Medicines

In addition to sourcing from local companies, we source over-the-counter products and medical consumables from local branches of global manufacturers, including large pharmaceutical companies.

• Medical devices

We typically act as a distributor of overseas-based manufacturers of medical equipment and consumables.

• Own-brand products

We have a strong preference to source ingredients and materials for EBOS-owned products from local manufacturers where relevant. We also source inputs and finished products from overseas suppliers.

Ethical Sourcing Strategy

EBOS is committed to the highest standards of conduct and ethical behaviour in all business activities and to promoting and supporting a culture of honest and ethical behaviour and corporate compliance.

In FY23, we introduced our Ethical Sourcing Strategy with the aim of engaging with suppliers that are aligned to EBOS' corporate values and ESG Program and minimising the risk of modern slavery in our supply chains.

EBOS has implemented new policies and procedures that underpin the Ethical Sourcing Strategy, which now apply to our engagement with suppliers:

- **Supplier Code of Conduct:** this code sets out EBOS' expectations of suppliers in relation to compliance with laws, ethical behaviour, people and safety, environment, quality, privacy and data protection.
- **Ethical Sourcing Policy:** this policy describes specific requirements regarding ethical sourcing – for example in relation to no use of child labour, employee payments and anti-discrimination and harassment.

- **Ethical Sourcing Strategy:** this sets out the steps for our businesses to implement an effective and appropriate ethical sourcing program having regard to the nature and operation of those businesses. This includes risk assessments of certain suppliers, using online due diligence tools and standard operating procedures and reporting templates.

The roll-out of the strategy with EBOS' business units is underway and is expected to continue into FY24. This includes training sessions on the use of online due diligence tools, such as Sedex, and the establishment of a working group for businesses to share their learnings on implementation of the strategy.

The Supplier Code of Conduct, Ethical Sourcing Policy and EBOS' most recent Modern Slavery Statement are available on the Corporate Governance section of EBOS' website – www.ebosgroup.com/who-we-are/corporate-governance

Focus areas of our Ethical Sourcing Strategy

Modern slavery

Child labour

Compliance with labour laws

Health and safety

Environmental standards

Compliance with other laws



Examples of supply chain risk categories assessed by our businesses

Product/service quality risks
Industry risks
Geographic risks
Entity risks including reputation
Exposure related to supplier size

100,000+
product
lines

5,500+
suppliers

Sustainable Packaging

EBOS shares the vision of the Australian Packaging Covenant Organisation (APCO) to foster a circular economy that will minimise the amount of packaging waste disposed to landfill and optimise the value of associated materials, energy and labour within our local communities. We support the 2025 National Packaging Targets endorsed by Australian industry and government. Currently, our grocery brands under Masterpet and Endeavour are on track for 2025 compliance.

2025 National Packaging Targets

- 100% reusable, recyclable or compostable
- 70% of plastic packaging being recycled or composted
- 50% of average recycled content in packaging
- Phasing out problematic and unnecessary single-use plastics

The scope of our management approach encompasses all packaging design, procurement and manufacturing over which we have management control to store, distribute and sell our products in New Zealand and Australia. This includes phasing down single-use plastic throughout our supply chain.

We have established a Sustainable Packaging Steering Committee with a number of participating businesses,

including Masterpet, Endeavour, Symbion Consumer Products, InHealth (EBOS Healthcare’s private label brand), TerryWhite Chemmart (private label range), Sentry Medical and LifeHealthcare. These businesses are working together to share information and experiences but each business unit enjoys a suitable degree of flexibility in their approach to tackling sustainable packaging risks and opportunities. This reflects the diverse needs and expectations of consumers in different markets, relevant health and safety standards and available technologies.

In FY23, four EBOS businesses submitted action plans and performance reports covering the calendar year January – December 2022 to APCO for scoring.

APCO overall performance scores

Business	2022 APCO Benchmarking Result
Masterpet	Advanced
Endeavour	Leading
Sentry	Advanced
LifeHealthcare	Advanced

Red Seal Tea contributes towards a better future for people and planet

Red Seal® is Endeavour's health and wellbeing consumer brand, committed to making good health accessible and affordable to everyone by delivering natural alternatives across a variety of product categories.

Earlier this year, Endeavour Consumer Health was audited to ensure adherence to Rainforest Alliance Certification standards. With this certification in place, Red Seal will soon be transitioning the packaging for many herbal and tea-based products to reflect that they have the Rainforest Alliance certification seal.

Red Seal products bearing the Rainforest Alliance seal contain ingredients sourced through more sustainable methods that prioritise social, economic, and environmental considerations. This includes a strong focus on protecting forests, addressing climate change, upholding human rights, and creating more sustainable livelihood opportunities for small-scale farmers.

In FY24, Red Seal will undergo a full sustainability assessment of its tea portfolio. This assessment will include a revamp of the product range and will aim to undertake the following:

- Removal of all plastic overwrap across the entire Red Seal Tea portfolio
- Full size optimisation of the herbal tea portfolio packaging, including reducing excess cardboard across the supply chain
- Inclusion of Australasian Recycling Labels (ARLs) on herbal tea products, helping customers to dispose of packaging in a responsible manner
- Initiating compostability certification across the entire tea portfolio to further reduce waste across the range.



VitaPet's move towards 100% recyclable packaging

Masterpet has been an APCO signatory since 2012. Together with its subsidiary QPharma, this business unit is focused on developing and implementing its sustainable packaging strategy with priority given to our VitaPet retail branded products.

Masterpet is working closely with its local and international suppliers to build a portfolio of recyclable packaging. Currently 80% of the packaging suppliers of Masterpet products have aligned with our goal to achieve 100% recyclable packaging by 2025. An estimated 75% of VitaPet's packaging is currently recyclable at kerbside.

Masterpet has identified significant opportunities to increase the level of recyclable material used in the manufacture of VitaPet treats pouches and bags.

VitaPet blister packs and shampoo bottles can now be fully recycled and Masterpet is reviewing options for enhancing the sustainability of its paste and treatment tubes. Over the next 12-18 months, recycling instructions will appear on packs using Australasian Recycling Labels (ARLs).

Logistics Packaging

EBOS uses logistics packaging in its distribution activities to protect products against damage and the environment. Unless the original packaging can be reused, we use our own packaging solutions such as cardboard boxes and insulated cool-boxes, also known as eskies. Where possible, we use returnable containers that we collect and reuse.

We have started to collect data on the packaging materials we procure for logistics purposes in the Healthcare segment (excluding Medical Technology and Endeavour) to understand how much is recyclable. We analysed how much cardboard we avoided by using our returnable containers and assessed how much polystyrene we avoided through delivery solutions not relying on eskies, such as refrigeration solutions fitted inside the delivery vehicles.

For the 2022 calendar year, approximately 74% of our logistics packaging purchases were cardboard (i.e. fully recyclable), 14% were plastic and 11% polystyrene. We avoided procuring single-use packaging for 60% of our needs through options not requiring single-use packaging.

Community & Environment

Healthy communities are central to everything we do at EBOS.

For many years, EBOS has strived to 'help out' by providing support to various healthcare and animal care charities.

However, community investment alone is not enough.

As healthcare and animal care specialists, we know that environmental sustainability is integral for protecting and promoting human and animal wellbeing. That's why we are taking action where we can, investing in renewable energy, cutting our carbon emissions and implementing sustainable business practices.



In this chapter we address the following topics that are material to our business and important for our local communities in New Zealand and Australia:

- Environmental stewardship
- Reaching out to help out

Environmental Stewardship

In response to the emerging climate crisis, EBOS supports the global consensus that governments, corporates and civil society must work together to limit global warming within 1.5 degrees Celsius of pre-industrial levels.

We believe that our business and our stakeholders stand to benefit from effective strategies to transition to a low carbon economy. EBOS has committed to achieving carbon neutrality for buildings in Australia and New Zealand over the next five years, during FY28.

Our Carbon Neutrality plan covers Scopes 1 and 2 emissions from sources that are owned or controlled by EBOS, as well as Scope 3 emissions that occur outside of our organisation but within our sphere of operational influence.

Pathway to Carbon Neutrality

EBOS is on a pathway to becoming an accredited carbon neutral organisation. This means reducing greenhouse gas emissions and achieving “net zero” by offsetting the remainder.

In FY23, we continued to invest in operational improvements and carbon offset solutions to achieve net zero Scope 1 emissions. We also completed the first phase of new investment in zero carbon onsite energy generation.

This is a strong start and we are confident of our ability to continue to make meaningful progress in the months and years to come.

Scope 1	Scope 2	Scope 3
Scope 1 emissions are generated by machinery or equipment controlled by EBOS. These are driven predominantly by gas used in manufacturing for drying and heating, refrigerant in cooling systems and fuel for cars and generators.	Scope 2 emissions are linked to consumption of electricity on sites that are under our control. Since grid-purchased power in New Zealand is ~85% renewable, the vast majority of these emissions arise in our Australian operations.	We have started to estimate emissions by third-parties, Scope 3 emissions, in our value chain that we can influence and are a direct consequence of our activities, particularly emissions relating to freight, waste, and logistics (B2B) packaging.

Progress report on Carbon Neutrality in Australia and New Zealand

Target	Status	Key activities
Scope 1 Carbon Neutrality in FY23		<ul style="list-style-type: none"> • Determine and report Scope 1 emissions • Acquire and surrender carbon offsets equivalent to FY23 Scope 1 emissions
Scopes 1 and 2 Carbon Neutrality in FY27		<ul style="list-style-type: none"> • Construct a solar array at our pet care manufacturing facility in Parkes, NSW • Achieve Scope 1 and 2 carbon neutrality in Australia and New Zealand by procuring renewable energy and acquiring offsets for remaining emissions
Scopes 1, 2 and 3 Building Carbon Neutrality in FY28		<ul style="list-style-type: none"> • Determine and report Scope 3 building emissions, reduce and offset remaining emissions • Achieve building carbon neutrality for Scopes 1, 2 and 3 • Determine appropriate accreditation and rollout
Scopes 1, 2 and 3 Organisational Carbon Neutrality in FY35		<ul style="list-style-type: none"> • Determine and report Scope 3 organisational emissions, reduce and offset remaining emissions • Determine appropriate accreditation and rollout

 Complete  In progress

FY23 Carbon Footprint

We are continuing to improve our environmental management systems and data collection processes to publicly disclose environmental impacts in line with best practices.



For FY23, the Group’s energy, water and carbon inventory includes all fully-owned business operations in Australia and New Zealand as listed in the EBOS FY23 annual report. This year, the number of sites reporting energy data has increased from 77 in FY22 to 88 and the number of sites reporting water data has increased from 14 in FY22 to 15.

We have updated our reporting boundaries to include Scope 1 greenhouse gas emissions from refrigerants and stationary fuels (e.g., petrol, diesel and/or LPG) in our facilities as well as transport fuels (e.g., petrol/ diesel) in EBOS-operated vehicles.

In FY23, five sites generated renewable energy from roof-mounted solar installations located at Pemulwuy, Acacia Ridge, Underdale, Keysborough and Wetherill Park.



Minimising our impact

Solar array update

In 2022 the EBOS Board took action towards carbon neutrality by approving the scoping of an 18.8MW solar array, which is forecast to meet all of the Group’s Australian electricity requirements during FY27.

In FY23 we installed the solar array project’s first phase, a 500kW roof-mounted array at our pet food manufacturing facility at Parkes, NSW. We are now doing the engineering work and are working on the regulatory approvals for phases 2 and 3 of the project with the construction of the first part of the ground-mounted solar array due to commence during 2024.*

Green Star ratings

Our newer facilities are built to Green Star ratings, providing independent verification that our buildings are sustainable against nine impact categories, including management, indoor environment quality, energy, transport, water, materials, land use and ecology, emissions and innovation.

Electric charging stations for cars are now specified in our property brief at all new sites. The number of charging points installed at each of our new sites exceeds Green Star certification requirements.

*Subject to regulatory approval and lead time on key equipment

Carbon Offsetting

Scope 1 offsets

In FY23 we achieved net-zero Scope 1 emissions.

To help us achieve this goal, we offset emissions using Australian Carbon Credit Units (ACCUs) generated from the Darling River Eco-Corridor project.

Darling River Eco-Corridor projects help to offset emissions and combat climate change where growing forests capture carbon dioxide from the atmosphere and carbon is stored in vegetation and soil.



16-year partnership with Greenfleet

Since 2007, EBOS has worked with Greenfleet, a leading not-for-profit, to offset our annual transport emissions from customer deliveries in the Healthcare segment (excluding Medical Technologies and pre-wholesale).

2022 was Greenfleet’s 25th year of delivering climate action, revegetating land in New Zealand, Victoria, New South Wales and Queensland. The forests planted in 2022 are expected to be protected beyond this century and will remove nearly 450,000 tonnes of carbon as they grow. This equates to removing over 104,000 average cars from roads for a whole year, or offsetting the energy consumption of around 33,000 households.

The climate action that EBOS has helped Greenfleet to deliver means we are also supporting the conservation of biodiversity and restoring habitat for our native wildlife. In 2022 Greenfleet restored 362 hectares of protected koala habitat, which equates to planting nearly a hectare each day, and triples the 2021 koala conservation impact.

FY23 EBOS impact		Impact to date (since 2007)	
16,600 tonnes CO ₂ e offset	\$298,800 donated	107,914 tonnes CO ₂ e offset	\$1,672,572 donated



Climate-Related Disclosures (CRD)

CRDs are focused on shareholders and future investors. In 2024, EBOS will make certain disclosures in relation to the FY24 period. The standards for these compulsory disclosures were published by the New Zealand External Reporting Board (XRB) in December 2022. We have selected an international professional services firm to assist us to ensure we are well placed to respond to the New Zealand Government’s mandatory climate-related reporting requirements.

Black Hawk is proud to continue its partnership with LandSAR by feeding its team of 45 highly-trained search and rescue dogs.



Reaching out to help out

We take pride in the Group's positive contributions to building healthy and resilient communities in New Zealand and Australia by providing medicines and meeting other healthcare and animal care needs in our daily operations. Throughout the Group's history we have built meaningful and lasting relationships with community organisations who are doing wonderful work to save and change lives.

Under our Match Funding Policy, EBOS matches 100% of donations raised by our employees for registered health and animal welfare charities in New Zealand and Australia. To date, we have contributed to 92 charity events through this scheme.

FightMND

Motor Neurone Disease (MND) is a terminal condition which progressively damages parts of the nervous system. Each day, two Australians die from the disease for which there is no effective treatment or cure.

The fight against MND is a cause close to the hearts of the employees at EBOS' Head Office in Australia after it claimed the life of a much-loved friend and colleague in 2016.

In 2022, the Head Office team held their sixth edition of the MND Big Freeze fundraiser, dunking colleagues in ice-cold water to raise money for much needed research into the disease.

Our employees raised money by participating in a silent auction, with just under \$10,000 being donated to FightMND.

Since commencing fundraising in 2017, the Head Office team have raised over \$40,000 for FightMND.

LandSAR

Land Search & Rescue New Zealand (LandSAR) is a national volunteer organisation with a team of over 3,500 trained volunteers who provide 24/7 search and rescue assistance to missing and injured people across New Zealand.

A special unit of the LandSAR team are the LandSAR Search Dogs which use their highly-attuned scent and tracking skills to assist and locate people in rescue missions.

Black Hawk is proud to continue its partnership with LandSAR by feeding its team of 45 highly-trained search and rescue dogs.

Annually, Black Hawk donates 4,800kg of Black Hawk dog food as well as Aristopet worming tablets to ensure the dogs are provided with the highest quality nutrition and pet care to perform optimally during the physically demanding rescue situations.

Jodi Lee Foundation

Bowel cancer is the deadliest cancer for young Australians.

Despite being perceived as an 'older person's disease', people born after 1990 have double the risk of contracting bowel cancer and four times the risk of developing rectal cancer than those who were born in the 1950s.

Adelaide mother of two Jodi Lee was 39 when she was diagnosed with bowel cancer and would lose her battle to the disease just days before her 41st birthday.

TerryWhite Chemmart (TWC) has been supporting the Jodi Lee Foundation, established by her husband Nick, to educate and empower people to take active steps to prevent bowel cancer and lead healthy lives.

Among the initiatives supported in FY23 was the 'View Your Poo!' chart, to help young Australians identify the signs and symptoms of early-onset bowel cancer and recognise what healthy bowel movements look like.

September

September challenges participants to take 10,000 steps a day, each day of September, while raising money to help people across Australia and New Zealand, and the world, living with cerebral palsy.

EBOS has been supporting September for six years and staff have raised over \$117,000 for the initiative, administered by Cerebral Palsy Alliance. In FY23, staff raised an incredible \$20,531 and our team took an astounding 37,018,274 steps – the equivalent of walking east to west across Australia twice.

The funds will support Cerebral Palsy Alliance deliver initiatives including early detection programs, research, telehealth, state-of-the-art therapy centres for regional communities, youth programs, and developing tech startups that amplify human potential and reduce the barriers for people living with disabilities.

BackTrack

Since 2018, Black Hawk has partnered with New South Wales youth support program BackTrack to help vulnerable young people receive the holistic, flexible, and long-term support they need to get their lives back on track.

BackTrack was founded by Bernie Shakeshaft in 2006 with the objective to "keep kids alive, out of jail and chase their hopes and dreams" through a combination of education, life skills, employment, accommodation and wraparound youth work.

A key program is Paws Up which teaches participants (aged 12-18) valuable skills such as responsibility, by caring and training a team of 30 dogs for jumping competitions, handling demonstrations, visits to nursing homes and school visits around the area.

Older participants gain additional trades skills by building new yards for dogs at the BackTrack shed and residential property.

Black Hawk supports BackTrack and the Paws Up program by ensuring the dogs have the best nutrition and veterinarian care and by providing young people with clothes and uniforms, helping youth chase their dreams with the support of some incredible canines.

Black Hawk has partnered with New South Wales youth support program BackTrack to help vulnerable young people receive the holistic, flexible, and long-term support they need.



Symbion delivers earthquake aid

The devastating earthquake disaster that hit Turkey and Syria in February 2023 left hundreds of thousands of people living in desperate conditions, lacking adequate shelter, food, clean water and sanitation.

To support the relief efforts, Symbion donated sanitary, personal care and first-aid products valued at \$150,000, which were incorporated into hygiene packs for earthquake victims living in tents and container cities.

Symbion partnered with Western Sydney organisation Amal Al Salihah (AAS) to transport the goods to the disaster zone.

AAS believes in assisting and supporting the world's most disadvantaged people and had crews on the ground in Adiyaman, Turkey providing hot meals and food packs to victims.

STREAT

STREAT is a leading social innovator which uses its portfolio of food businesses to give young people the support and skills they need to build thriving people, places and planet.

STREAT's business profits are reinvested into providing holistic support and training pathways for marginalised youth in hospitality and green jobs, such as horticulture and urban farming.

EBOS has partnered with STREAT since 2019, purchasing \$164,332 of socially procured products for employees, which provides 2,739 hours of on job training and support to vulnerable young people.



SOCIAL PROCUREMENT

Purchasing from social enterprise has flow on effects beyond the product/service. Everywhere you dig at STREAT you will find goodness - from the start of the supply chain to the end of our waste stream.

Locally sourced, made seasonally and packaged with the environment in mind - purchasing from STREAT - tastes good and does good

Ovarian Cancer Australia

For nearly two decades, TWC has been a charity partner of Ovarian Cancer Australia (OCA), raising over \$2 million for critical research and to support women living with the disease.

Some examples of TWC's fundraising efforts this year included more than \$20,000 raised in a special fundraising gala event at their annual Masterclass event and \$100,000 in February as part of Ovarian Cancer Awareness Month.

Ovarian Cancer is an insidious disease with the five-year survival rate sitting at 48 per cent; each day five Australian women are diagnosed with ovarian cancer and three will die from the disease.

In FY23, TWC and 16 industry partners donated part proceeds from product sales to OCA, raising a total of \$322,000.

For nearly two decades, TWC has been a charity partner of Ovarian Cancer Australia.



\$10 = 10 MINUTES OF TRAINING

EBOS has contributed \$164,332 of socially procured product since 2019 which has provided 2,739 hours of on the job training and support to a vulnerable young person.



Our People

Building an engaged, diverse and talented workforce is key to EBOS' success.

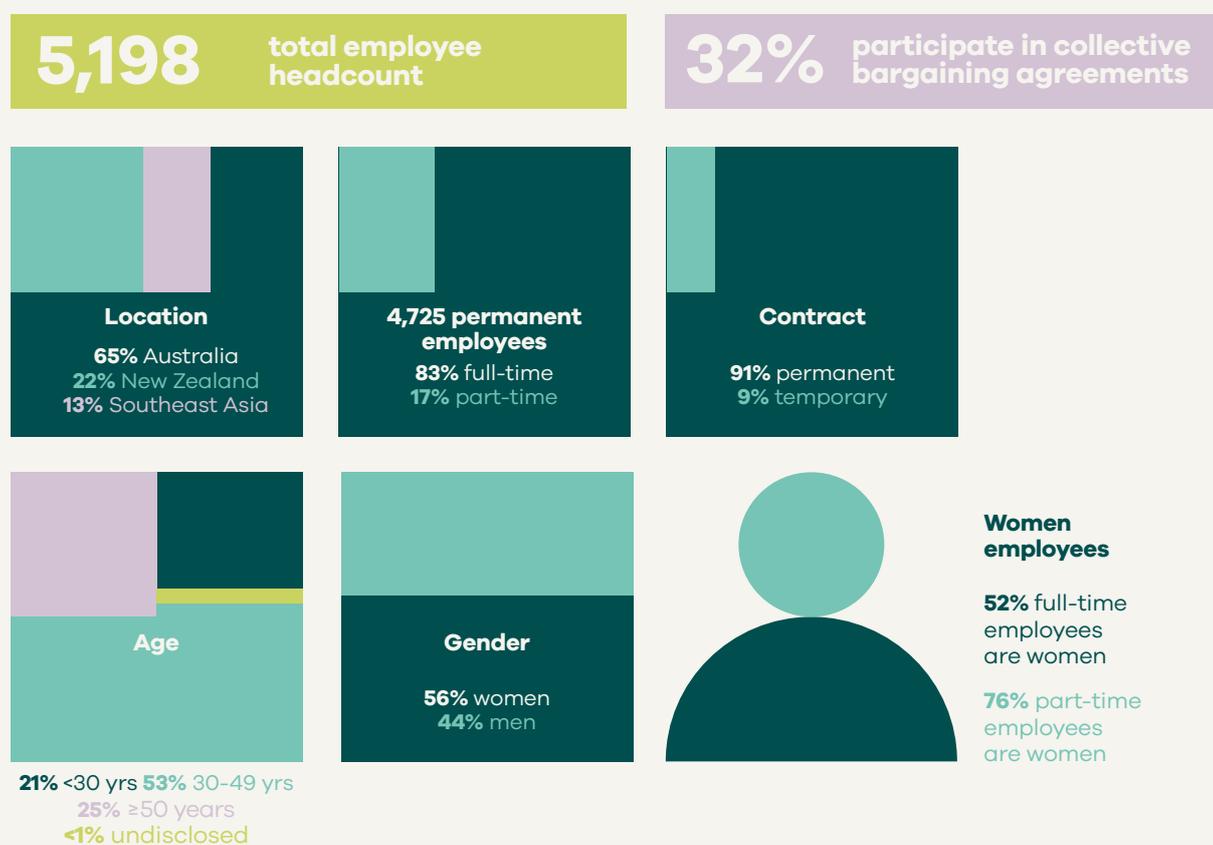
At EBOS, we value our people by supporting them to lead healthy, balanced lives. Investment in learning and development provides employees with opportunities for advancement while ensuring our business attracts and develops the skills and capabilities we need to deliver for our stakeholders. We recognise and reward performance in a fair and equitable way to encourage all members of our team to strive for excellence in everything we do.



Profile of our People

At EBOS, we value every member of our workforce. As our workforce continues to expand so does the Group's positive social contribution to our people, their families and our communities via fair employment practices, training and career advancement opportunities.

In FY23, our reported total employee headcount increased 30% to 5,198 from 3,992 in FY22. This year, our employment data includes LifeHealthcare, Transmedic and Australian Biotechnologies (acquired by the Group on 31 May 2022), which were not previously disclosed.



Equal Opportunities, Diversity and Inclusion – Measuring our progress#



#As at 30 June 2023 *Excludes Southeast Asia

Shared Ownership and Mutual Respect

We welcome our employees to become financial shareholders in the Group through the EBOS Employee Share Plan (ESP). The most recent ESP invitation in March 2023 was accepted by 56% of eligible employees.

The Group also maintains constructive relationships with unions that our employees choose to associate with. In FY23, 32% of employees participated in Collective Bargaining Agreements.

Culture and Engagement

EBOS People policies and practices underpin the Group's culture of caring and accountability. An engaged and aligned workforce helps drive performance, so we regularly ask our people for feedback through our confidential Engagement Survey. We have clearly articulated our Diversity & Inclusion policy and programs. Together with our framework of Workplace Policies supporting positive workplace behaviours, these help to deliver on our commitments for Gender Diversity and Reconciliation.

Key People Policies

 <p>Workplace Discrimination and Bullying Policy</p> <ul style="list-style-type: none"> • Outlines roles and responsibilities and a complaints procedure 	 <p>Grievance and Complaints Procedure</p> <ul style="list-style-type: none"> • Includes procedures for making and investigating a grievance or complaint according to the circumstances
 <p>Recruitment and Selection Policy</p> <ul style="list-style-type: none"> • Outlines the principles and procedures for the attraction of talent and the recruitment and selection of employees • Designed to ensure that the recruitment process is consistent and offers equal opportunity in all circumstances 	 <p>Flexible Working Policy</p> <ul style="list-style-type: none"> • Covers the requirements under the National Employment Standards in Australia and minimum obligations in New Zealand • Structured approach to requesting, reviewing and approving flexible work arrangements, including safety requirements
 <p>Workplace Gender Equality Policy</p> <ul style="list-style-type: none"> • Promotes gender equality (including equal remuneration) and removal of barriers to full and equal participation of women in the workforce (including in relation to family and caring responsibilities) • Fosters workplace consultation between employers and employees 	 <p>Diversity and Inclusion Policy</p> <ul style="list-style-type: none"> • Reflects our vision to create an environment that is safe, inclusive and leverages the potential of our people irrespective of difference • Diversity and inclusion in the workplace improves our ability to attract, retain, motivate and develop talent
 <p>Health and Wellbeing Policy</p> <ul style="list-style-type: none"> • Includes Areas of Focus such as providing our 'Be Well from Anywhere' program, access to annual flu vaccinations and providing mental health awareness training for our leaders • Committed to building a diverse and inclusive culture that is free from bullying and harassment 	 <p>Code of Ethics</p> <ul style="list-style-type: none"> • Outlines standards of conduct and ethical behaviour, corporate compliance and good corporate governance • Includes a framework of standards by which the directors, employees and contractors of EBOS and its related companies are expected to conduct their professional lives

International Women's Day

When we embrace equity, we embrace diversity and inclusion. We embrace equity to forge harmony and unity, and to help drive success for all. To encourage conversation and drive further awareness on the topic of diversity and inclusion, during International Women's Day (IWD) in March we created a program of celebration and encouraged everyone at EBOS to take part.

On IWD, we welcomed Miriama Kamo to deliver a keynote presentation to our teams, live via Zoom. Miriama is a familiar New Zealand journalist, children's author, and television presenter who presents TVNZ's flagship current affairs program Sunday, and Māori current affairs program Marae.

On 9 March, team members were also invited to an online webinar hosted by BUPA focusing on Women's Health covering a range of health issues and common risk factors affecting women.

This webinar is part of a series we will roll out across 2023 under our Be Well From Anywhere program. Other topics to cover include children's health, men's health and sleep safety awareness.

Alignment on Core Behaviours

We implemented integrity training through an online learning platform to support our workforce to fully understand our Group policies and to confidently uphold all legal and regulatory requirements relevant to their roles.

All corporate employees participate in an annual training cycle encompassing training on Whistle-blowing, Anti-bullying & Anti-harassment, Worker Health & Safety and Code of Ethics. Selected employees, such as senior managers and those in Finance, Sales and Marketing roles also complete additional training on Privacy, Fraud Awareness, Bribery & Corruption, Anti-competitive Conduct and Consumer Protection & Unfair Business Conduct every two years. There is also additional annual training on Modern Slavery for senior leaders and members of our Purchasing and Procurement teams.

For teams in Operations, Warehousing, Manufacturing and Merchandising, short burst courses can be accessed via personal mobile devices covering Whistle-blowing, Anti-bullying & Anti-harassment, Worker Health & Safety and Privacy.



Diversity, Inclusion and Wellbeing Training

A major focus area for the Group's ESG Program is our ongoing attention to wellbeing, including psychological health.

In 2023, we are introducing a new suite of training to help eliminate prejudice and create more inclusive workspaces. We launched the first modules on Unconscious Bias in conjunction with International Women's Day. Employees from across the Group logged in to participate in virtual learning sessions focused on improving self-awareness about attitudes toward diversity.

When we embrace equity, we embrace diversity and inclusion. We embrace equity to forge harmony and unity, and to help drive success for all.

Reconciliation

Reconciliation is a journey to build stronger relationships between Aboriginal and Torres Strait Islander peoples and non-Indigenous peoples for the benefit of all Australians.

Symbion and the Pharmacy Guild of Australia – Aboriginal and Torres Strait Islander scholarship initiative

Symbion and the Pharmacy Guild of Australia will deliver new student scholarships to improve outcomes for Aboriginal and Torres Strait Islander pharmacy students and strengthen Symbion's workforce through education and career support. Four pharmacy students will receive an annual entitlement of \$10,000 and two pharmacy assistants will be awarded \$5,000 each.

Scholarship holders will have access to employment and career support through employment opportunities within a TerryWhite Chemmart or HPS pharmacy, as well as a mentor throughout their participation in the scholarship initiative.

The scholarships are part of Symbion's and the Guild's reconciliation initiatives.

The scholarship program will help to build a strengthened Aboriginal and Torres Strait Islander pharmacy workforce which will result in an increased provision of, and access to, improved culturally appropriate pharmacy services for Aboriginal and Torres Strait Islander patients.

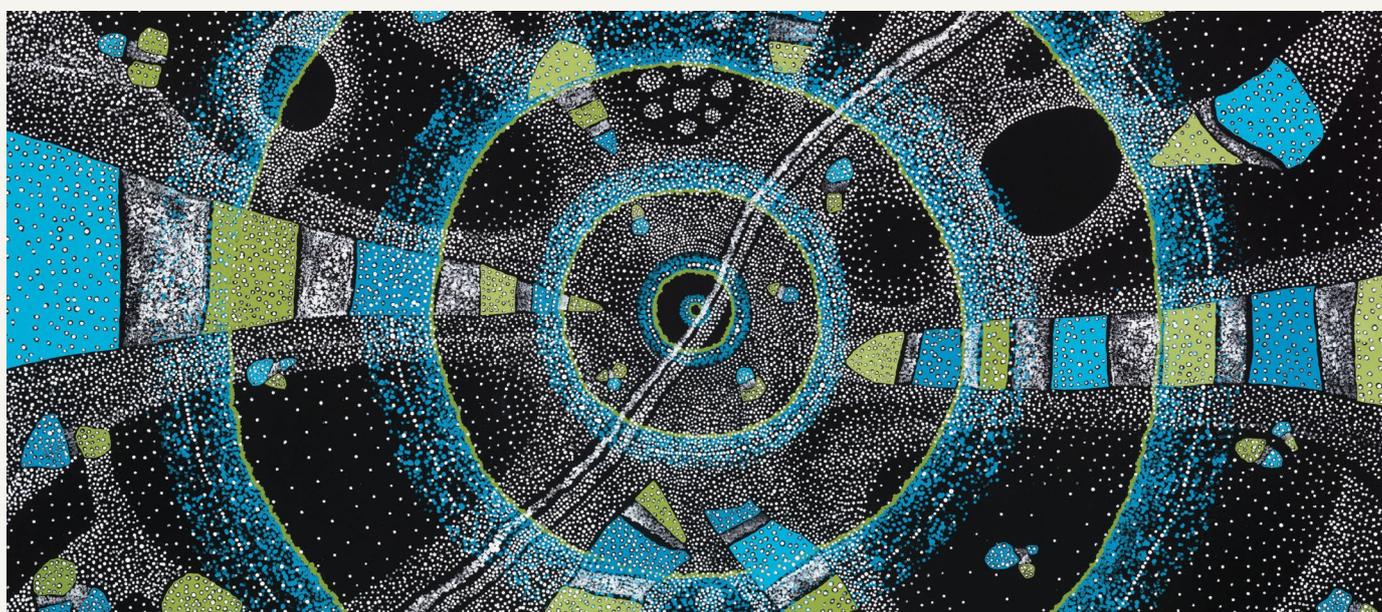
LifeHealthcare partners with Aboriginal Employment Strategy

The Aboriginal Employment Strategy (AES) is a national Aboriginal organisation leading a high impact social movement through supporting individual Aboriginal people to break down barriers and take on rewarding career opportunities. The AES provides services exclusively to Aboriginal and Torres Strait Islander peoples.

AES is founded on the principles of Aboriginal self-determination, economic independence, empowerment of Aboriginal people, partnerships, sustainability and growth of Aboriginal communities and the promotion of Aboriginal excellence.

Since its inception 25 years ago, AES has changed the lives of over 25,000 Aboriginal people through supporting them into a career and providing ongoing mentoring support. AES has also supported over 2,500 young Aboriginal people into traineeships and apprenticeships.

In 2021 LifeHealthcare partnered with AES. Two temporary employees were placed within the LifeHealthcare distribution centre with one later commencing in a full time position with the company. In 2023, another two employees commenced employment through the AES program.



Talent and Capability

We seek to attract, retain and develop a diverse workforce; investing in learning and development to cultivate skills and capabilities for delivering on EBOS' strategic plan. Our Catalyst program supports emerging talent by connecting our leaders of today with leaders of tomorrow. The program combines 1:1 coaching with workshops and networking events. Participants also receive mentoring from an Executive Sponsor.

As we build a culture that supports working together we have invested in a program that seeks to Build Teams Through Effective Communication. This program uses the Clarity 4D tool utilised in the Catalyst program and is aimed at team effectiveness and focuses on individual and team behaviours and psychological preferences, gaining greater awareness of the impact of those behaviours on others. It also creates a common language for feedback.

In addition to these programs to build internal capability, we have also established a Talent Council comprised of our business and functional leaders that come together to discuss and identify top talent with a focus on succession planning.

10 years empowering pharmacists

TerryWhite Chemmart has successfully concluded its 10th annual Masterclass event, pushing the boundaries of pharmacy education and empowering over 550 pharmacists and pharmacy professionals. The event served as a platform to explore imminent changes in community pharmacy practice, workshop solutions and showcase best-in-class clinical expertise.

The sessions covered key elements of emerging community pharmacy practice, including full scope of practice, medicinal cannabis, and navigating the menopausal transition. Notably, the TerryWhite Chemmart CareClinic program was officially launched during the event. This integrated strategy aims to elevate professional services within the pharmacy setting, improve health outcomes for patients and drive customer footfall.

Clarity 4D Outcomes and Impact

For individuals

- Greater understanding of yourself and your behaviours
- Understand the behaviours expected in different situations
- Learn how to adapt your communication style so as to improve relationships, team dynamics and performance
- Identify how your influence can increase through understanding others needs

For teams

- Recognise and value the difference in others
- Raise individual awareness and the impact personal behaviours can have on the team
- Identify preferred ways of communication as a team through team mapping
- Build a framework and common language on which to base team interactions
- Build collaboration and cooperation, ultimately leading to innovation

For organisations

- Creating an organisation wide language of colour which simplifies your communication culture, leading to greater collaboration, cooperation and accountability
- Supporting a culture of continuous learning and feedback, allowing for mistakes, growth and innovation
- Improving communication from the very top keeping all workers connected to organisational outcomes



Performance & Reward

It is in the best interests of both the Company and our employees to pay everyone fairly for the contributions they make to our success. We recognise and reward performance via a range of terms and conditions of employment for workers covered by Enterprise or Collective Agreements and Awards. Outside of the collective agreements, the EBOS Remuneration Framework combines fair and objective assessments of job roles with objective benchmarking using salary survey data and robust pay equity reviews.

Celebrating the individuals who make our workplaces special

Each year we celebrate the invaluable contributions of our people through the EBOS Great Efforts Matter (GEM) Awards scheme and the LifeHealthcare Annual Conference Awards. Our awards in FY23 recognised outstanding individuals who went over and above to deliver excellence.

Award categories included:

- Cultivating our Culture
- Customer Centric
- Infinity and Beyond
- Outstanding Innovator
- Teamwork
- CEO Award



Worker Health and Safety

In FY23, we increased our focus and resourcing around injury management and return to work arrangements. We also embarked on an initiative using wearable technology to better understand higher risk manual handling related tasks, and provided task and individualised training.

Safety Management System

EBOS' Work Health & Safety management system ensures strong leadership and accountability for workplace safety policies and practices. It is supported by an effective risk management framework.

The Group Safety Committee, chaired by the CEO, develops safety initiatives and identifies areas for improvement with wide representation from business units.

Each operational division reports monthly to senior management on health and safety matters. The Board receives monthly and annual reports on group-wide safety performance.



 <p>Worker Health & Safety Policy</p> <ul style="list-style-type: none"> • Ensures compliance with New Zealand and Australian health and safety laws, including measuring, monitoring and reporting on health and safety performance indicators. • Health and safety management systems sustain a culture of health and safety, ensuring management are responsible for the safety of their workers, delivering training based on identified needs, and promoting effective consultation and communication on health and safety matters. 	 <p>Health & Wellbeing Program</p> <ul style="list-style-type: none"> • EBOS strives to encourage a healthier, engaged workforce through our 'Be Well from Anywhere' wellness program with elements including health activities and initiatives throughout the year. • All employees and their families in New Zealand and Australia have access to our Employee Assistance Program (EAP). The program provides free and confidential counselling services to assist with personal or work related issues that may impact employee health and wellbeing.
 <p>Incident notification and investigation procedure</p> <ul style="list-style-type: none"> • All work-related incidents resulting in (or with potential to result in) injury or ill-health of employees, contractors, visitors and members of the public must be logged and investigated via our dedicated Group-wide reporting system known as 'Mango'. • Workplace safety co-ordinators have been appointed to facilitate the implementation of policies, procedures and assist with risk assessment and determination of suitable control measures. 	 <p>Alcohol, drugs and workplace safety</p> <ul style="list-style-type: none"> • Employees and contractors are not permitted to undertake work while under the influence of alcohol, illegal substances or other substances of abuse.

*Excludes Southeast Asia

About this Report

Thank you for your interest in this report, which outlines EBOS Group's Environmental, Social and Governance (ESG) impacts, management approaches and performance for the financial year ended 30 June 2023. References to FY23 concern the financial year ending 30 June.

Who is it for?

This report has been prepared with our key stakeholder groups in mind, particularly our investors as well as employees, customers, suppliers, governments, regulators, charity partners and anyone else interested in our ESG policies, practices and performance.

What does it cover?

We publish our Sustainability Report annually to share information about progress on implementation of our ESG Program in New Zealand, Australia and Southeast Asia*.

The corporate entities included in the scope of this report align with our financial and corporate governance disclosures. Please refer to our 2023 Annual Report for a full list – www.ebosgroup.com.

Following completion of its acquisition by the Group in May 2022, we were excited to welcome the staff, customers and suppliers of LifeHealthcare to our organisation during the reporting period. ESG impacts and performance of LifeHealthcare have been incorporated into this report.

How was the report content determined?

This report has been prepared with reference to Global Reporting Initiative (GRI) Standards and SASB (Sustainability Accounting Standards Board) Industry Standards. Its content and structure reflect findings from a comprehensive materiality assessment. The material topics identified in our ESG Program are those that have significant impact on sustainability of EBOS' business and/or key stakeholders.

Please refer to the content index for ESG disclosures in this report and cross-referencing to other publicly available sources. In addition to the information contained in this report, disclosures on Governance topics can be found in our Annual Report, Annual Corporate Governance Statement and other policy documents such as our Corporate Governance Code.

EBOS Group key stakeholders

Board	Executive Leadership Team	Employees	Investors and lenders
Customers	Suppliers	Charity partners	Government and regulators

* For FY23, Environmental Impacts and Health and Safety data excludes Southeast Asia

A close-up photograph of green leaves with water droplets, serving as a background for the text. The leaves are vibrant green and have several clear water droplets of varying sizes on their surfaces. The background is a soft, out-of-focus green, suggesting a dense foliage.

This report has been prepared with our key stakeholder groups in mind, particularly our investors as well as employees, customers, suppliers, governments, regulators, charity partners and anyone else interested in our ESG policies, practices and performance.

ESG Data Summary

Profile of our People

The scope of employment data includes employees who are in a direct employment relationship with the Group and/or whose employment terms and conditions are under our direct management control.

	FY21	FY22	FY23			
	Total	Total	Female	Male	Undisclosed	Total
Board members headcount	6	6	4	4	0	8
Total Employees headcount	3,746	3,992	2,934	2,262	2	5,198
<i>Employees by Region</i>						
Australia	2,713	2,899	1,887	1,494	0	3,381
New Zealand	1,033	1,093	723	442	2	1,167
Asia	Not applicable	Not applicable	324	326	0	650
<i>Employees by Category (Level) ¹</i>						
Senior Managers	9	9	4	7	0	11
Other Managers	415	478	224	333	0	557
Team Members	3,322	3,505	2,382	1,596	2	3,980
<i>Employment Type</i>						
Permanent Contract ²	3,533	3,600	2,645	2,078	2	4,725
Temporary Contract	213	392	289	184	0	473
Full Time ³	2,677	2,858	2,030	1,889	1	3,920
Part Time ³	856	742	615	189	1	805
<i>Employees by Age</i>						
<30 years	667	748	662	452	1	1,115
30-50 years	1,947	2,031	1,536	1,211	1	2,748
>50 years	1,104	1,195	720	596	0	1,316
Undisclosed	28	18	16	3	0	19
<i>Collective Bargaining Agreements</i>						
Employees participating in CBA	44%	40%	32%			
<i>Parental Leave</i>						
Return to work rate	Not disclosed	81%	75%			
<i>Health and Safety ^{4,8}</i>						
# Lost time injuries	32	27	26			
Lost Time Injury Frequency Rate (LTIFR)	5.4	4.1	3.9			
# Medical treatment injuries	61	28	26			
Medical Treatment Injury Frequency Rate (MTIFR)	10.3	4.2	3.9			
Total recordable injuries	93	55	52			
Total Recordable Injury Frequency Rate (TRIFR)	15.7	8.3	7.8			
Workplace fatalities	0	0	0			

Data notes

- Data in the employees by level section includes only Australia and New Zealand regions.
- Permanent employees include full time and part time employees. Temporary employees include casuals, max terms, secondment and temporary contract.
- Full time employees work, on average, 38 hours per week. In Australia, part time employees receive the same entitlements as full time employees on a pro rata basis, including paid annual and personal leave.
- Lost time injuries are defined as workplace injuries that result in a loss of productive work time (one day/shift or more). Medical treatment injuries require prescribed medical treatment from a registered medical practitioner beyond the scope of normal first aid but giving rise to less than a full shift being lost from work. Total recordable injuries include lost time injuries, medical treatment injuries and restricted work injuries. Frequency rates measure the number of injuries per 1 million hours worked.
- Health and safety stats in FY22 have been restated upon reviewing additional BU data regarding hours worked and medical treatment injuries from the previous reporting year.
- In terms of FY23 health and safety stats, reduction in numbers largely due to increased focus and resourcing around injury management and return to work arrangements.
- Manual handling related tasks continue to account for majority of work-related injuries incurring lost time and medical expense. The Group has embarked on an initiative using wearable technology to better understand higher risk tasks and provide task and individualised training.
- Health and safety stats exclude Southeast Asia.

Social and Environmental Impacts

The organisational boundary for our environmental data includes business activities over which we have operational control. Our carbon inventory accounts for 100% of greenhouse gas (GHG) emissions from operations over which the Group has operational control.

Unit	FY21 Group	FY22 Group	FY23 Group ¹	New Zealand	FY23								
					Australia	NSW	NT	QLD	SA	TAS	VIC	WA	
Health & Animal Care Partners													
Customers	72,713	54,313	96,115										
Product Lines	110,299	94,889	100,774										
Orders	8,916,285	9,436,91 ¹¹	11,036,749										
Sites reporting electricity data ²	# sites	63	77	88	23	65	23	1	16	6	3	11	5
	GFA sqm	255,998	313,289	359,782	11,502	248,280	137,775	947	33,396	15,756	6,633	32,853	20,920
Climate Change – Organisation Emissions³													
Scope 1 – Total GHG emissions⁴	TCO₂e	Not disclosed	741	2,984	304	2,680	2,103	5	232	72	60	126	81
Fugitive gases – refrigerants	TCO ₂ e	0	0	350	71	279	87	5	46	28	46	47	20
Transport Fuel – Diesel/Petrol	TCO ₂ e	0	0	657	203	454	134	0	129	43	12	75	61
Stationary Fuel – LPG, Petrol and Diesel	TCO ₂ e	0	0	73	30	42	34	0	1	1	2	4	0
Natural Gas	TCO ₂ e	0	741	1,905	1	1,905	1,848	0	56	0	0	0	0
Scope 2 – Total GHG emissions	TCO₂e	12,556	14,542	16,993	840	16,153	10,084	122	2,896	299	65	1,898	789
Electricity	TCO ₂ e	12,556	14,542	16,993	840	16,153	10,084	122	2,896	299	65	1,898	789
Carbon offsets – Retired ⁵	TCO ₂ e	11,800	12,200	19,584									
Residual Scope 1 and 2 Carbon Emissions ²	TCO ₂ e	Not disclosed	Not disclosed	16,993									
Energy													
Total Energy⁷	000GJ	78	106	153	26	127	87	1	17	6	1	9	6
Natural Gas	000GJ	1	14	37	0	37	36	0	1	0	0	0	0
Fuel – petrol, diesel, and LPG	000GJ	0.0	0.3	1.1	0.4	0.7	0.6	0.0	0.0	0.0	0.0	0.1	0.0
Grid purchased electricity ⁸	000GJ	75	88	110	26	84	50	1	14	4	1	8	6
Renewable power generation (Solar)	# sites ²	3	3	5	0	5	2	0	1	1	0	1	0
	GFA sqm	47,147	47,147	75,607	0	75,607	39,811	0	9,734	10,281	0	15,781	0
	000GJ	3	4	5	0	5	1	0	1	2	0	1	0
Grid purchased electricity intensity per GFA	GJ/sqm	0.29	0.28	0.31	0.23	0.34	0.36	0.86	0.43	0.27	0.21	0.24	0.27
Water³													
Site reporting water data	# sites	12	14	15	6	9	3	0	0	1	0	3	2
	GFA sqm	68,000	77,000	75,564	40,859	34,705	17,993	0	0	2,340	0	2,962	11,410
Water consumption	Mega litres	17	22	50¹⁰	6	44	36	0	0	4	0	1	4

Data notes

- Entities included in the carbon inventory are all fully-owned entities in NZ and AU only as listed in the FY23 annual report.
- There are 88 sites, 83 sites have scope 1 emissions, all sites have scope 2 emissions. Five sites have roof-mounted solar; located in Pemulwuy, Acacia Ridge, Underdale, Keysborough and Wetherill Park.
- Data in this section is rounded to the nearest decimal place. Zero reported values may not represent nil values.
- Our reporting boundaries have been updated since FY22 to include refrigerant and stationary fuel, as well as transport fuel for EBOS-operated vehicles in the Scope 1 emissions.
- Carbon Offsets – We acquired and retired 2,984 Australian ACCUs to offset Scope 1 emissions. Each ACCU represents one tonne of carbon dioxide equivalent (tCO₂-e). We further acquired 16,600 tonnes of carbon offsets through a donation to Greenfleet to offset estimated outbound road-freight-related emissions in the Healthcare segment, excluding pre-wholesale and Southeast Asia.
- Residual Carbon emissions is the total of Scope 1 and Scope 2 emissions less all applicable offsets and renewable electricity.
- Total energy consumption within the organisation = Non-renewable fuel consumed + Renewable fuel consumed + Electricity, heating, cooling, and steam purchased for consumption + Self-generated electricity.
- This data has been calculated with reference to electricity metering and billing data or monthly average estimates (<5%).
- Scope 3 emissions are not disclosed.
- Increase in water consumption is due to our pet food manufacturing facility being added to the sites reporting water data.
- FY22 order number reporting boundaries have been updated.

Content Index for ESG Disclosures

This report references selected Global Reporting Initiative (GRI) Standards, TCFD Recommendations and SASB (Sustainability Accounting Standards Board) Industry Standards as identified in the following table. In addition to the location of disclosures in this report, the index also contains hyperlinks to other publicly available sources of information.

ESG Standard	Indicator	Description	Location of disclosure
Organisational profile			
GRI 2: General Disclosures 2021	GRI 2-1.	Organisational details	This Report: About EBOS p.6
	GRI 2-2.	Entities included in sustainability reporting	Our audited consolidated financial statements are publicly available in our Annual Report. There are no differences in the list of entities included in our financial reporting and sustainability reporting.
	GRI 2-3.	Reporting period, frequency	This Report: About this Report p.42
	GRI 2-4.	Restatements of information	This Report: ESG Data Summary p.44 Health and safety data for FY22 have been restated in this report upon reviewing additional data from business units on hours worked and medical treatment injuries.
	GRI 2-5.	External assurance	We do not currently obtain independent assurance for ESG data. The data in this report has not been externally assured.
	GRI 2-6.	Activities, value chain and other business relationships	This Report: About EBOS p.6; Ethical sourcing p.23
	GRI 2-28.	Memberships and associations	This Report: Our ESG Program p 8; International Federation of Pharmaceutical Wholesalers p.19
SASB Health Care Distributors 2018-10	HC-DR-000.A	Number of pharmacy locations	This Report: p.39
Governing purpose			
GRI 2: General Disclosures 2021	GRI 2-22.	Statement on sustainable development strategy	This Report: Our ESG Program p.8
	GRI 2-23.	Policy commitments	This Report: EBOS Group policies and related documents p.12
	GRI 2-24.	Embedding policy commitments	Not presently disclosed. Our management approach is under development.
Stakeholder engagement and materiality			
GRI 2: General Disclosures 2021	GRI 2-29.	Approach to stakeholder engagement	This Report: Introduction p.9
GRI 3: Material Topics 2021	GRI 3-1.	Process to determine material topics	This Report: Introduction p.9
	GRI 3-2.	List of material topics	This Report: Our ESG Program p.8

ESG Standard	Indicator	Description	Location of disclosure
Governing body			
G1 2: General Disclosures 2021	GRI 2-9.	Governance structure and composition	2023 Annual Report: Our Board p.28-29 2023 Corporate Governance Statement: Principle 2 – Board Composition and Performance p. 3 – 7; Principle 3 – Board Committees p.7
	GRI 2-10.	Nomination and selection of the highest governance body	2023 Corporate Governance Statement: Principle 2 – Board Composition and Performance p. 3 – 7
	GRI 2-11.	Chair of the highest governance body	2023 Annual Report: Our Board p.28 – 29
	GRI 2-12.	Role of the highest governance body	2023 Corporate Governance Statement*: Principle 6 – Risk Management p. 6 – 13
	GRI 2-13.	Delegating authority	This Report: ESG Governance p. 14
	GRI 2-14.	Role of the highest governance body in sustainability reporting	This Report: ESG Governance p. 14
	GRI 2-17.	Collective knowledge of the highest governance body	2023 Corporate Governance Statement: Principle 2 – Board Composition and Performance p. 3 – 7
	GRI 2-18.	Evaluation of the performance of the highest governance body	2023 Corporate Governance Statement: Principle 2 – Board Composition and Performance p. 3 – 7
Business ethics			
SASB Health Care	HC-DI-510.a.1.	Description of efforts to minimise conflicts of interest and unethical business practices	2023 Corporate Governance Statement: Principle 1 – Code of Ethical Behaviour p.2 The Code of Ethics is set out as Appendix A to the Corporate Governance Code. The Whistleblower Protection Policy and the Anti-Bribery and Corruption Policy are set out as Appendices H and I to the Corporate Governance Code. 2023 Annual Report: Directors' Interests and Disclosures p.112; Related party transactions Note H4 In respect of conflicts of interest at management level, these are required to be reported as per our Code of Ethics. There have been no reported breaches of the Code in this respect during FY23.
	HC-DI-510.a.2.	Total amount of monetary losses as a result of legal proceedings associated with bribery, corruption or other unethical business practices	There were no monetary losses as a result of legal proceedings associated with bribery, corruption or other unethical business practices during the reporting period.
GRI 2: General Disclosures 2021	GRI 2-15.	Conflicts of interest	2023 Corporate Governance Statement: Principle 1 – Code of Ethical Behaviour p.2 The Code of Ethics is set out as Appendix A to the Corporate Governance Code. The Whistleblower Protection Policy and the Anti-Bribery and Corruption Policy are set out as Appendices H and I to the Corporate Governance Code. 2023 Annual Report: Directors' Interests and Disclosures p.112; Related party transactions Note H4 In respect of conflicts of interest at management level, these are required to be reported as per our Code of Ethics. There have been no reported breaches of the Code in this respect during FY23.
	GRI 2-16.	Communicating critical concerns	Day-to-day management of the Group is delegated to the CEO. There are clear delegations of authority in place and the CEO regularly reports to the Board on matters that are material to the Group.

ESG Standard	Indicator	Description	Location of disclosure
Business ethics			
GRI 2: General Disclosures 2021	GRI 2-25.	Processes to remediate negative impacts	Detailed information about these processes is not presently disclosed. Our management approach is under development.
	GRI 2-26.	Mechanisms for seeking advice and raising concerns	2023 Corporate Governance Statement: Principle 1 Code of Ethical Behaviour p.2
	GRI 2-27.	Non-compliance with environmental laws and regulations	There were no significant instances of non-compliance with laws and regulations during the reporting period. No fines were paid.
Health and Animal Care Partners			
SASB Drug Retailers 2018-10	HC-DR-230a.1	Policies and practices to secure customers protected health information (PHI) records and other personally identifiable information (PII)	This Report: Robust Systems p.21
	HC-DR-230a.2	Number of data breaches; percentage involving PII only and PHI; number of customers affected in each category	No incidents that required notification to regulators occurred during the reporting period.
	HC-DR-230a.3	Total amount of monetary losses as a result of legal proceedings associated with data security and privacy	There were no monetary losses as a result of legal proceedings associated with data security and privacy during the reporting period.
	GRI 3-3.	Management of material topics (Data security)	This Report: Robust Systems p.21
GRI 418: Customer Privacy 2016	GRI 418-1.	Substantiated complaints concerning breaches of customer privacy and losses of customer data	No incidents that required notification to regulators occurred during the reporting period.
Consumers and Patients			
SASB Drug Distributors 2018-10	HC-D1-410.a.1	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	This Report: Sustainable Packaging p.24-25
SASB Health Care Distributors 2018-10	HC-DI-250a.1	Total amount of monetary losses as a result of legal proceedings associated with product safety	There were no incidents of monetary losses as a result of legal proceedings associated with product safety during the reporting period.
	HC-DI-250a.2	Description of efforts to minimise health and safety risks of products sold associated with toxicity/ chemical safety, high abuse potential or delivery	Previous Report SR 2022: Quality Management p. 21 - 23 We recognise our responsibility to mitigate potential harm for consumers and patients arising from iatrogenic hazards or incidents arising from misuse of medications.
GRI 416: Customer Health and Safety 2016	GRI 3-3.	Management of material topics (Customer safety)	Previous Report SR 2022: Quality Management p. 21 - 23
	GRI 416-1	Assessment of the health and safety impacts of product and service categories	There were no incidents of non-compliance with regulations resulting in a fine or penalty or warning during the reporting period.

ESG Standard	Indicator	Description	Location of disclosure
Community and Environment			
SASB Drug Retailers 2018-10	HC-DR-130.a.1.	Total energy consumed; percentage grid electricity; percentage renewable	This Report: FY23 Carbon Footprint p.26; ESG data summary p.45
SASB Health Care Distributors 2018-10	HC-DI-110.a.2.	Description of efforts to reduce environmental impacts of logistics	This Report: Community and Environment p.30-33
GRI 302: Energy 2016	GRI 3-3.	Management of material topics (Energy)	This Report: Community and Environment p.27-29
	GRI 302-1.	Energy consumption within the organisation	This Report: FY23 Carbon Footprint p.28; ESG data summary p.45
GRI 305: Emissions 2016	GRI 3-3.	Management of material topics (Emissions)	This Report: Community and Environment p.27-29
	GRI 305-1.	Direct (Scope 1) GHG emissions	This Report: FY23 Carbon Footprint p.28; ESG data summary p.45
	GRI 305-2.	Indirect (Scope 2) GHG emissions	This Report: FY23 Carbon Footprint p.28; ESG data summary p.45
Our People			
GRI 2: General Disclosures 2021	GRI 2-7.	Employees	This Report: Profile of our People p.35; ESG Data Summary p.44 There are no significant fluctuations in the number of employees during the reporting period and between reporting periods.
	GRI 2-8.	Workers who are not employees	Not disclosed. This information is not currently available.
	GRI 2-30.	Collective bargaining agreements	This Report: Shared ownership and mutual respect p.36; ESG Data Summary p.44
	GRI 2-19.	Remuneration policies	2023 Annual Report p.103 Remuneration Policy
	GRI 2-20.	Process for determining remuneration	Remuneration Policy
	GRI 2-21.	Annual total compensation ratio	Not disclosed
GRI 403: Health & Safety 2018	GRI 3-3.	Management of material topics (OHS)	This Report: Worker Health and Safety p.41
	GRI 403-9.	Work related injuries	This Report: Worker Health and Safety p.41; ESG data summary p.44
GRI 405: Diversity & Equal Opportunity 2016	GRI 3-3.	Management of material topics (Diversity)	This Report: Our People p.37
	GRI 405-1	Percentage of individuals on the board and employees, by diversity categories	2023 Annual Report: Our Board p.28-29 This Report: Profile of our People p.35; ESG data summary p.44

