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Appendix – Sustainability report

Appendix data excludes OMT.

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Human Resources

Employment

Theme	Unit	2022 data	2023 data	Explanation
Total number of employees	–	2,422	2,519	valid as from 12/31/2023
Percentage of full-time employees	%	92.9	93.0	valid as from 12/31/2023
Percentage of part-time employees	%	7.1	7.0	valid as from 12/31/2023
Rate of employees with a regular contract	%	–	97	valid as from 12/31/2023
Rate of employees with a fixed-term contract	%	–	3	valid as from 12/31/2023
Rate of new employees hired	%	19.4	13.4	valid as from 12/31/2023
Rate of new employees hired by age group (<25)	%	11.9	15.4	valid as from 12/31/2023; 2022 data methodology calculation has been adjusted with the same methodology as 2023 for better transparency of the reported data
Rate of new employees hired by age group (25-34)	%	48.5	41.8	valid as from 12/31/2023; 2022 data methodology calculation has been adjusted with the same methodology as 2023 for better transparency of the reported data
Rate of new employees hired by age group (35-44)	%	23.7	31.6	valid as from 12/31/2023; 2022 data methodology calculation has been adjusted with the same methodology as 2023 for better transparency of the reported data
Rate of new employees hired by age group (45-55)	%	12.4	8.1	valid as from 12/31/2023; 2022 data methodology calculation has been adjusted with the same methodology as 2023 for better transparency of the reported data
Rate of new employees hired by age group (>55)	%	3.6	3.1	valid as from 12/31/2023; 2022 data methodology calculation has been adjusted with the same methodology as 2023 for better transparency of the reported data
Tenure in the Company	Years	10.7	10.5	valid as from 12/31/2023
Amount of worked hours	Hours	4,844,000	5,038,000	valid as from 12/31/2023

Employee benefits by significant locations

Theme	Unit	2022 data	2023 data	Explanation
Private savings contribution	–	–	–	The Swiss facility offers special conditions for their third pillar pension (3A) whereby every employee can contribute up to CHF 15,000, Accelleron adds up 3 percentage points of the interest.
Stock ownership plan	–	–	–	Global: Stock ownership plan is not applicable. LTI Plan provision for top management position (Grade 1 to 7).
Variable performance-based component to pay	–	–	–	Global: All categories of employees, except intern, trainees and apprentices, are entitled to either STIP or Local/Sales incentives - as relevant to country eligibility rules.
Define significant location	–	–	–	Significant locations are locations which represent the vast majority of our employee base. China, Switzerland and USA represent more than 50% of our total employee baseline.
Collective bargaining	–	–	–	The following locations have a collective bargaining agreement: India, Singapore, Brazil, Belgium, Denmark, Finland, France, Germany, Italy, Netherlands, Norway, Spain, Sweden, Switzerland. These countries represent 59% of the total Accelleron workforce without OMT.
Other benefits specific to Switzerland	–	–	–	CH: Employees have access to a child day-care at a reduced price and Accelleron paid the equivalent of CHF 230,000 in 2023 to sponsor this price reduction. Accelleron offers a fee reduction (10%) at specific health-insurance providers and a price reduction for GPs. Partnership with car dealers allow our employees to have extra price reduction on top of the proposed reduction (13-20%). Accelleron's "Unterstützungsfond" (support fond) is a fund providing support for employees and other beneficiaries in need of support. 80 persons were helped in 2023.

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Parental leave

Theme	Unit	2022 data	2023 data	Explanation
Total number of employees that were entitled to parental leave in significant locations (USA, China and Switzerland)	–	1,155	1,184	–
Total number of female employees that were entitled to parental leave in significant locations (USA, China and Switzerland)	–	184	188	–
Total number of male employees that were entitled to parental leave in significant locations (USA, China and Switzerland)	–	971	996	–
Total number of employees that took parental leave in significant locations (USA, China and Switzerland)	–	46	49	–
Total number of female employees that took parental leave in significant locations (USA, China and Switzerland)	–	6	8	–
Total number of male employees that took parental leave in significant locations (USA, China and Switzerland)	–	40	41	–
Total number of employees that returned to work in the reporting period after parental leave ended in significant locations (USA, China and Switzerland)	–	45	48	–
Return to work rate of employees that took parental leave in significant locations (USA, China and Switzerland)	%	99.2	99.2	–
Retention rate of employees that took parental leave in significant locations (USA, China and Switzerland)	%	99.2	99.2	–

Training and education

Theme	Unit	2022 data	2023 data	Explanation
Total training hours for service engineers	Hours	4,856	6,192	–
Average training hours per year per service engineer	Hours/service engineer per year	36.8	35.4	–
Percentage of employees receiving a performance review and career development review	%	>95	96.4	–
Percentage of female employees receiving a performance review and career development review	%	>95	96.8	–
Percentage of male employees receiving a performance review and career development review	%	>95	97.5	–
Percentage of management receiving a performance review and career development review	%	>95	>95	–
Percentage of non-management receiving a performance review and career development review	%	>95	>95	–

Diversity and equal opportunity

Theme	Unit	2022 data	2023 data	Explanation
Share of females on Board of Directors	%	33	33	Accelleron has surpassed the gender quota requirements for Swiss corporate law on its BoD
Share of females on Executive Committee	%	14	14	–
Share of females in management positions	%	16	16	Definition of management: senior and middle management
Share of females in senior leadership positions	%	21	20	Senior leadership position refers to people who directly report to Executive Committee members and/or are is Country Managing Directors
Share of females in the overall company	%	15	17	–

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Integrity

Anti-corruption

Theme	Unit	2022 data	2023 data	Explanation
Risk assessment related to anti-corruption	–	yes	Non-applicable (NA)	In 2024, a distinct integrity risk assessment will be conducted, with a particular emphasis on anti-corruption and related topics. The assessment results will be taken into consideration in the evolution of our approach to prevent, detect and resolve integrity concerns.

Code of Conduct

Theme	Unit	2022 data	2023 data	Explanation
Total number of governance body members and EC members to whom Accelleron's Code of Conduct has been communicated	–	13	13	The six members of the BoD and the seven members of the EC have had the CoC communicated to them.
Percentage of governance body members to whom Accelleron's Code of Conduct has been communicated	%	100	100	The six members of the BoD and the seven members of the EC have had the CoC communicated to them.
Percentage of employees to whom Accelleron's Code of Conduct has been communicated	%	100	>95	All our employees were included in a mandatory e-learning course on our Code of Conduct, which includes a learning test an an explicit acknowledgment to abide by the CoC.

Confirmed incidents of corruption and actions taken

Theme	Unit	2022 data	2023 data	Explanation
Total number of confirmed incidents of corruption	–	3	0	In 2023, Accelleron did not identify any confirmed incidents of corruption. No lawsuits for anti-corruption were pending or concluded. One reported incident could not be substantiated during internal investigation.
Nature of confirmed incidents of corruption	–	–	NA	–
Total number of confirmed incidents in which employees were dismissed or disciplined for corruption	–	2	0	–
Total number of confirmed incidents where contracts with business partners were terminated or not renewed due to violations related to corruption	–	1	0	–
Public legal cases regarding corruption brought against Accelleron or its employees during the reporting period and the outcomes	–	0	0	–

Anti-competitive behavior

Theme	Unit	2022 data	2023 data	Explanation
Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violation of antitrust and monopoly legislation in which Accelleron has been identified as a participant	–	0	0	Our CoC requires Accelleron to compete fairly, protect confidential information and be mindful of antitrust risks. Adherence to competition and antitrust laws is mandatory in all business dealings. The Code offers actionable guidelines, such as instructing our staff not to share commercially sensitive information in contravention of competition laws, and to be vigilant when participating in trade associations. There were no cases and there are no pending legal actions on anti-trust.
Main outcome of completed legal actions including any decision or judgments	–	NA	NA	–

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Non-discrimination

Theme	Unit	2022 data	2023 data	Explanation
Total number of discrimination cases reported	–	1	2	–
Status of the incidents and actions taken with reference to the following: A) Incident reviewed by Accelleron B) Remediation plan being implemented C) Remediation plan has been implemented with results reviewed through internal management review process D) Incident no longer subject to action	–	–	Incident no longer subject to action	Discrimination is understood as unequal or differential treatment that disfavors an individual or a group and that is based on origin, ethnicity, race or nationality, belief or gender. The two reported cases were investigated, however the allegations could not be substantiated.

Public policy

Theme	Unit	2022 data	2023 data	Explanation
Total monetary value of financial and in-kind political contributions made directly and indirectly by Accelleron by country and recipient	–	0	0	Accelleron is part of various industrial associations which are represented at the EU level (see innovation chapter). Political contribution is explained in the anti-corruption policy. No contributions shall be made without the approval of the Legal and Integrity team. In 2023, Accelleron did not make any political contributions. More details can be found in the anti-corruption policy available on our website.

Customer privacy

Theme	Unit	2022 data	2023 data	Explanation
Total number of substantiated complaints received concerning breaches of customer privacy	–	0	0	No complaints have been reported on this issue
Total number of identified leaks, theft or losses of customers data	–	2	0	

Freedom of association and collective bargaining

Theme	Unit	2022 data	2023 data	Explanation
Operations in which the right to freedom of association and collective bargaining may be at risk:	–	12	18	Based on https://fragilestatesindex.org, the following countries represent a source of risk as they have a score of at least 55 which is the starting point of the "warning" classification: Bangladesh, Pakistan, Philippines, Thailand, Indonesia, Egypt, Cameroon, Senegal, Nigeria, Myanmar, Sri Lanka, Turkey, South Africa, Saudi Arabia, India, China, Dominican Republic, Brazil. In 2022, we considered a threshold of 80. In 2023, to be aligned with our supply chain approach, we set the limit at 55.
Measures taken to support rights to exercise freedom of association and collective bargaining	–	–	–	Our policies and Code of Conduct leave the choice for any worker of any of our operations to create any type of worker association.

Child labor

Theme	Unit	2022 data	2023 data	Explanation
Amount of operations considered to have significant risks for incidents of child labor due to country fragility index status	–	12	18	Based on https://fragilestatesindex.org, the following countries represent a source of risk as they have a score of at least 55 which is the starting point of the "warning" classification: Bangladesh, Pakistan, Philippines, Thailand, Indonesia, Egypt, Cameroon, Senegal, Nigeria, Myanmar, Sri Lanka, Turkey, South Africa, Saudi Arabia, India, China, Dominican Republic, Brazil. In 2022 we considered a threshold of 80. In 2023, to be aligned with our supply chain approach, we set the limit at 55.
Amount of operations considered to have significant risks for incidents of young workers exposed to hazardous work	–	–	–	Our young workers are not exposed to hazardous work as per our internal policies.
Measures taken by Accelleron to contribute to the effective abolition of child labor	–	–	–	Our policies and CoC explicitly express the absence of tolerance related to child labor. Our global hiring procedures require evidence of the age of the future employee, and we do not hire or work with people under the age of 18 (except apprentices). On top of that, all our employee policies are aware of the regulation through the CoC. Regular visits from the management team, and human rights training sessions for the operational management team have been conducted. For more information, visit our website.

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Forced or compulsory labor

Theme	Unit	2022 data	2023 data	Explanation
Amount of operations considered to have significant risks for incidents of child labor due to country fragility index status	–	12	18	Based on https://fragilestatesindex.org/, the following countries represent a source of risk as they have a score of at least 55 which is the starting point of the "warning" classification: Bangladesh, Pakistan, Philippines, Thailand, Indonesia, Egypt, Cameroon, Senegal, Nigeria, Myanmar, Sri Lanka,Turkey, South Africa, Saudi Arabia, India, China, Dominican Republic, Brazil. In 2022 we considered a threshold of 80. In 2023, to be aligned with our supply chain approach, we set the limit at 55.
Measures taken by Accelleron to contribute to the effective abolition of forced or compulsory labor	–	–	–	The Accelleron policies and Code of Conduct explicitly express our zero-tolerance towards forced labor. On top of this, all our employees are aware of the rules and their possibility to report any abuse in an anonymous manner.

Product safety

Theme	Unit	2022 data	2023 data	Explanation
Number of incidents related to product usage	–	0	0	No occupational and/or environmental incidents were reported in 2023 during usage of our products by our customers.

Give-back-to-the-community projects

Theme	Unit	2022 data	2023 data	Explanation
Number of "Give-back-to-the-community" projects	–	2	22	According to our internal guideline, the "Give back to community" initiative at Accelleron covers all projects focused on making a positive societal impact in the regions where we operate based on the local need. The act of "giving back" entails taking action without any anticipation of receiving something in return.
Funds spend in connection with "Give-back-to-community" projects	CHF	2,500	25,989	The reported funds include monies for various activities, including the purchasing of material and equipment. This amount does not consider the value of substantial internal working hours of our employees. Within the scope of our work, we are considering both direct and indirect social projects that will have a positive impact on the daily lives of individuals, including those affected by catastrophic events.

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Occupational health and safety

Management system

Theme	Unit	2022 data	2023 data	Explanation
Reports of all leading and lagging indicators used to inform management about Accelleron's health and safety performance	–	–	–	At Accelleron, we actively monitor leading indicators globally, covering proactive LET (former sustainability observation tours reported in 2022 (SOT)), dedicated for line managers and supervisors. Lagging indicators cover the LTIFR, calculated per 200,000 working hours.
Definitions of different types of work-related incidents and reporting rules	–	–	–	Accelleron incident classification is in line with US OSHA rules and the reporting system covers the following categories: near miss, first-aid incident, medical treatment incident, restricted work-day incident, lost-time incident, serious-injury incident (high-consequence work-related injury), workplace fatalities. EXCLUSIONS: incidents that happened during commutes* are reported but not considered as work-related and are not recordable. *Commutes – Accelleron employees and/or contractors traveling to or from their place of work and not undertaking any work-related activities, with the exception of when the transportation agent is a contractor to Accelleron. Reporting rules: all work-related environmental, health, safety and security incidents are immediately reported to the line manager. Based on the incident severity, the line manager initiates incident communication following Accelleron's Incident Reporting Guidance and deadlines. The incident is then reported in the global reporting tool within 48 hours.
Total amount of LET	–	1,624	2,015	Total amount of all LET conducted by the line managers in the organization (manager with at least one direct report).
Define LET	–	–		LET – Learning and Engagement Talk: HSE-focused dialog between employee(s) and line manager. Its objective is to understand what works well and what makes the work of employees difficult. LETs are an opportunity to focus on feedback from the employee on how certain activities are performed, engage employees in discussion on work practices and improve them.
Percentage of sites ISO 45001 certified	%	70	46	The decrease of sites being certified is due to the transition period between the ABB certification system and the ongoing approach to have a global certification system. The Swiss and the Chinese manufacturing sites are certified in accordance with ISO 45001, as well as several service stations.
Percentage of sites ISO 14001 certified	%	57	29	The decrease of sites being certified is due to the transition period between the ABB certification system and the ongoing approach to have a global certification system. The Swiss and the Chinese manufacturing sites are certified in accordance with ISO 14001, as well as several service stations.
Number of sites ISO 50001 certified	–	1	2	The Chinese manufacturing site and the Greek site are certified in accordance with ISO 50001.
Description of the process to identify work-related hazard and assess risks on a routine and non-routine activities and to apply the hierarchy of controls including how Accelleron ensure quality of these processes and the competences. Explain how the results of these processes are used to evaluate and improve the OHS management system	–	–	–	Key process at Accelleron regarding hazard identification and risk control are defined within globally implemented HSE Management System and cover: hazards reporting and resolving, business level HSE risk register, activity-based risk assessment for own operations and last-minute risk assessment executed prior to starting the service job on customer site. The quality of those processes is ensured through: regular performance review, data sanity checks, delivery of specialist trainings, regular workplace inspections including control measures applied and various quality controls done by line managers. Relevant results are analyzed globally through collection of local management review results, data analytics (incidents, non-conformities, hazards trends, etc.), focused feedback loops, etc. Results are used to further improve the relevant safety standards, procedures and processes, contributing to improved HSE performance.

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Management system

Theme	Unit	2022 data	2023 data	Explanation
Explain the "Stop work authority"	–	–	–	All Accelleron employees and contractors are authorized to apply stop work authority. They are expected to stop work whenever they believe a situation may be immediately dangerous to life and health of themselves or others, and/or result in a significant environmental damage and/or where product is at risk of damage. All stop work events shall be reported and investigated (with root cause analysis performed) regardless of the outcome. In 2023, we standardized and enforced the procedure across our operations.
Describe the process to investigate work-related incidents	–	–	–	All verified incidents and near misses shall be investigated. Incident investigation level and technique to be used are defined based on the incident severity and focus thoroughly on root cause analysis (RCA). The investigations are undertaken by trained and qualified employees. Regular investigation checks are performed to ensure focus on investigation quality, operational leadership and availability of the resources and support required for the investigation. The investigation process includes Investigation kick-off, RCA review and final incident close-out meeting led by the Operations Senior Leaders and supported by Global Investigation Expert.
Describe the process for worker participation and consultation in the development, implementation and evaluation of Accelleron OHS management system and for providing access to and communicating relevant information to workers	–	–	–	Employee consultation and participation is promoted through maintaining committees, Learning & Engagement talks, focus groups, safety briefings, toolbox talks, feedback loops and the use of visual communication means. Accelleron communicates all relevant HSE information through various channels, including regular global HSE calls, Country Managing Directors call and HSE Community calls. Relevant information is then cascaded down to the local employees as per local communication plans. In 2023, at Accelleron we held the first safety month event in November.

Health

Theme	Unit	2022 data	2023 data	Explanation
Explanation on access to health services related to non-occupational medical and healthcare services and the scope of access provided	–	–	–	Accelleron partners with the third party "International SOS" to provide travel, medical and security advice and assistance to employees on international travels and work assignments. Assistance centers offer services and advice within these categories related to health: • Epidemics/pandemic • Illnesses and injuries (cooperation with the hospitals, clinics) • Local condition in the country of destination (e.g. air quality, water potability, etc.) • Personal well-being (depression, psychological problems, stressful situations International SOS also provides e-learnings for travel-related health topics like: • Medical travel risk awareness • Stress management • Safe food and water • Tips for working from home • Emotional resilience In 2023, over 2,700 notification emails were sent by our partner to international travelers to inform them about security and medical risks in their destination country. We have 397 Assistance app users, which is approx. 60% of all international travelers that use the services proactively. There were 14 assistance cases when our partner provided help to the travelers to ensure their well-being.

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Health

Theme	Unit	2022 data	2023 data	Explanation
Description of any voluntary health promotion services and programs offered to workers to address major non-work related health risks in significant location	–	–	–	Globally, Accelleron employees have access to an Employee Assistance Program. This tool is led by HR. The tool provides mental health assistance, and it helps employees to cope with a current life challenge, preparing for a new life experience, personal or work-related experiences. In the year 2023, there were 23 cases handled via EAP related to health risks and queries like stress, anxiety, relationships, anger issues, etc.

On top of that, there exists a fitness program where several classes per week are available online.

In 2023, Accelleron does not have full coverage for all its locations on this KPI but has information on its two manufacturing sites based in China and Switzerland.

The Chinese site offers the following activities:
1. Well-being and resilience training for new employees, led by HSE Advisor
2. Continue EAP (workplace options), led by HR
3. Community game in Chongqing, led by labor union
4. Sports promotion, led by labor union
5. Continue ergonomics initiations both on the shop floor and office (power/hand tool improvement, backpack), led by the supervisors
6. Ergonomics project for PEP packing line, led by OPS
7. Continue annual employee medical checks, led by HR
8. Health guide & review for outing, led by HSE
9. Health advice and knowledge sharing via company WeChat, led by HSE

The Swiss site offers the following activities:
1. Resilience Training led by medical staff from a Medical services supplier (available to all Accelleron employees globally)
2. Ergonomics training and ergonomics walks and checks led by the medical service provider and HSE Advisor
3. Fitness program – several classes per week (on-site and online) e.g. yoga, pilates, online courses available on the provider's website; several on-site workshops per year e.g. "Ready to Ski", "Bike to Work"
4. Free seasonal flu vaccinations for employees
5. Health campaigns: "Mental health First Aider – ENSA" "Mental health training for team leaders and managers", International SOS sessions with medical professionals on "Dealing with mental health issues" – separately for Managers and all employees
6. Fruit day – fresh fruit available for employees in lunch and coffee areas

Additionally, during Accelleron Safety Month, the following health-related sessions were run across the Company:
1. Mental health webinar – a total of 185 participants
2. Resilience awareness session - a total of 153 participants |

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Safety

Theme	Unit	2022 data	2023 data	Explanation
Number of fatalities				
Employees	–	0	0	No case was reported in 2023
Contractors	–	0	0	No case was reported in 2023
Number of serious injuries				
Employees	–	0	1	Finger injury resulted in a partially finger amputation
Contractors	–	0	0	No case was reported in 2023
Number of of lost-time incidents				
Employees	–	11	13	–
Contractors	–	0	0	–
LTIFR (employees only)	–	0.46	0.52	Lost-time incident frequency rate (LTIFR) – calculated by finding the total number of lost-time incidents per 200,000 hours worked over a certain period.
Main types of work-related injuries (employees only)	–	–	–	Nature of our work, where the at-risk workforce work manually, the majority of workplace lost-time injuries relate to fingers and hands during manual/power tool operations.
Number of recordable incidents				
Employees	–	17	18	–
Contractors	–	0	0	–
TRIFR (employees only)	–	0.71	0.71	Total recordable incident frequency rate (TRIFR) – calculated by finding the total number of recordable incidents (fatalities, serious incidents, lost-time incidents, medical treatments, restricted work-day cases, occupational diseases) per 200,000 hours worked over a certain period.
Number of recordable work-related ill health cases				
Employees	–	0	0	No case was reported in 2023
Main types of work-related ill health	–	–	–	Non-applicable

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Environment

Energy				
Theme	**Unit**	**2022 data**	**2023 data**	**Explanation**
Total energy consumed	Gigajoule	135,400.7	126,189.6	–
Total amount of electricity consumed	Gigajoule	82,939.7	77,704.1	–
Total amount of oil consumed	Gigajoule	22,894.6	20,396.4	–
Total amount of gas consumed	Gigajoule	6,897.7	8,662.3	–
Total amount of coal consumed	Gigajoule	0.0	0.0	–
Total amount of district heating consumed	Gigajoule	23,468.6	18,266.3	–
Total amount of electricity from renewable sources (wind, sun, geothermal, water, biomass) and low carbon (nuclear)	Gigajoule	60,318.1	56,783.0	–
Total amount of conventional electricity	Gigajoule	22.618.5	20,917.5	–
Total amount of electricity generated on-site by solar panels	Gigajoule	49.5	55.3	–
Total amount of energy consumed per working hour	Gigajoule/hour	0.03	0.03	–
Number of sites supplied with electricity from renewable sources (wind, sun, geothermal, water, biomass) and low carbon (nuclear)	–	19	23	–
Share of sites supplied with electricity from renewable sources (wind, sun, geothermal, water, biomass) and low carbon (nuclear)	%	22.9	27.7	–
Share of electricity from renewable sources (wind, sun, geothermal, water, biomass) and low carbon (nuclear)	%	70.0	73.1	–

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Water

Theme	Unit	2022 data	2023 data	Explanation
Percentage of reporting sites in areas of waster scarcity	%	50	50	–
Percentage of water withdrawal from areas of water scarcity in comparison to total amount of water withdrawn	%	8.8	15.0	–
Define water scarcity area	–	–	–	Area rated at least "high" by WRI Aqueduct website in regards to physical risk quantity parameter
Total amount of withdrawal	Cubic meter	379,227.0	183,109.0	–
Total amount of water withdrawal from third parties	Cubic meter	71,126.0	56,966.3	–
Total amount of water withdrawal from sea	Cubic meter	0	0	–
Total amount of water withdrawal from groundwater	Cubic meter	84.0	3,301.0	–
Total amount of water withdrawal from surface water	Cubic meter	308,005.0	122,622.0	–
Total amount of water used	Cubic meter	379,215.0	182,889.3	–
Total amount used for industrial purposes	Cubic meter	341,150.0	153,802.6	–
Total amount used for domestic purposes	Cubic meter	38,065.0	29,306.5	–
Total amount of water released directly to surface	Cubic meter	308,005.0	122,622.9	–
Total amount of water consumed	Cubic meter	3,407.9	120.1	–
Total amount of water used for cooling purposes without interfering with chemistry and physical characteristics	Cubic meter	312,565.5	122,983.0	–
Amount of rain water collected	Cubic meter	1,503.0	1,878.0	–
Total amount of water withdrawn per working hour	Cubic meter/hour	0.08	0.04	–
Percentage of site equipment with primary water treatment	%	59	59	–
Percentage of site equipment with secondary water treatment	%	18	18	–
Percentage of site equipment with tertiary water treatment	%	0	0	–

Waste

Theme	Unit	2022 data	2023 data	Explanation
Total amount of waste	Ton (metric)	3,530.2	4,188.2	–
Total amount of non-hazardous waste	Ton (metric)	2,984.0	3,647.3	–
Total amount of hazardous waste	Ton (metric)	553.7	541.7	–
Total amount of waste recycled	Ton (metric)	2,651.2	3,187.9	–
Total amount of waste disposed	Ton (metric)	879.0	998.0	–
Thereof total amount of waste going to landfill	Ton (metric)	169.7	291.1	–
Thereof total amount of waste going to landfill	Ton (metric)	356.9	399.4	–
Thereof total amount of waste going to third option	Ton (metric)	352.5	302.0	–
Total amount of non-hazardous waste recycled	Ton (metric)	2,440.3	2,922.4	–
Total amount of non-hazardous waste disposed of	Ton (metric)	545.2	725.5	–
Thereof total amount of non-hazardous waste going to landfill	Ton (metric)	349.0	291.1	–
Thereof total amount of non-hazardous waste going to incineration with energy recovery	Ton (metric)	169.0	399.4	–
Thereof total amount of non-hazardous waste going to incineration without energy recovery	Ton (metric)	27.3	5.4	–
Total amount of hazardous waste recycled	Ton (metric)	221.6	265.5	–
Total amount of hazardous waste disposed of	Ton (metric)	332.1	276.2	–
Total amount of waste generated per working hour	Ton (metric)/hour	0.001	0.001	–

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Volatile organic compounds (VOC)

Theme	Unit	2022 data	2023 data	Explanation
Total amount of VOC emissions	Ton (metric)	3.5	3.6	–

Environmental incidents

Theme	Unit	2022 data	2023 data	Explanation
Total number of significant environmental incidents	–	0	0	Significant environmental incident (recordable) – an environmental incident is regarded as significant if at least one of the following criteria applies to the incident:
				1) Accelleron is obliged to inform local authorities or a governmental agency about the incident and/or regulatory violation;
				2) an inspection by an environmental agency results in a formal complaint;
				3) Accelleron receives an environmental notice of violation, a consent order or a potential responsible party notification;
				4) Accelleron receives a penalty or a fine;
				5) someone is injured or affected due to the incident, or there is a significant impact on an ecosystem;
				6) costs related to the incident exceed, or may exceed, USD 10,000; or
				7) the incident is likely to bring media attention, or in some other way harm Accelleron's reputation

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Supply chain

Spend and definition

Theme	Unit	2022 data	2023 data	Explanation
Percentage of direct material third party spend for the Swiss factory that is spend on local suppliers	%	90	85	The share represents the spend from the Swiss factory to European suppliers.
Percentage of direct material third party spend for the Chinese factory that is spend on local suppliers	%	73	88	The share represents the spend from the Chinese factory to Chinese suppliers.
Define "local"	–	–	–	The supplied goods are bought by the Swiss and Chinese manufacturing sites solely. Accelleron internally defines a local supplier for the Swiss site as a supplier based in Europe except Turkey and Russia. Accelleron defines a local supplier for the Chinese site as a supplier based in China.
Define "significant location"	–	–	–	The Swiss and Chinese sites are considered as significant locations because they represent the vast majority of our population (55%) and it is where the supplied goods are mainly supplied in terms of spend.

Supplier environmental issue

Theme	Unit	2022 data	2023 data	Explanation
Percentage of new direct material suppliers that went through a supplier environmental qualification questionnaire	%	100	100	All new direct material suppliers must go through a questionnaire including environmental topics related to their operations and their GHG emissions. Due to carve-out reasons, historical data is not available.
Number of suppliers having incidents related to environment	–	0	0	No incidents reported in 2023.

Freedom of association and collective bargaining in supply chain

Theme	Unit	2022 data	2023 data	Explanation
Percentage of direct material supplier spend where potential risk related to "Freedom of association and collective bargaining" could occur in high risk area and provide the list of countries	%	28	30	High-risk countries are: China, India, Turkey, Vietnam, Russia (de-sourcing of Russian supplier in progress). We used Fragile State Index and set the threshold at 55 corresponding to the "warning" level. The 2022 initial reported number was 7% because it was based on a number of suppliers. To better reflect the risk level, we changed the calculation. The percentage indicates a ratio of global direct third-party spend at direct material suppliers in defined countries vs. total direct third-party spend.
Provide the measures to support rights to exercise freedom of association and collective bargaining	–	–	–	Accelleron has a specific supplier CoC ensuring its suppliers allow their workforce to have collective bargaining and freedom of association. Accelleron considers this aspect in the on-boarding risk evaluation and it is also covered by the supplier audit process.

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Child labor in supply chain

Theme	Unit	2022 data	2023 data	Explanation
Percentage of direct material suppliers where potential risk related to "child labor" could occur in high-risk area and provide the list of countries	%	28	30	High-risk countries are: China, India, Turkey, Vietnam, Russia (de-sourcing of Russian supplier in progress). We used Fragile State Index and set the threshold at 55 corresponding to the "warning" level. The 2022 initial reported number was 7% because it was based on a number of suppliers. To better reflect the risk level, we changed the calculation. The percentage indicates a ratio of global direct third-party spend at direct material suppliers in defined countries vs. total direct third-party spend.
Number of suppliers having incidents related to child labor	–	0	0	No incidents reported in 2023.
Measures taken by Accelleron to contribute to the effective abolition of child labor	–	–	–	Accelleron has a specific supplier CoC forbidding the use of child labor, a contract summarizing the obligation related to the absence of child labor, 34 process audits performed globally in 2023 as well as several supplier visits.

Forced labor in supply chain

Theme	Unit	2022 data	2023 data	Explanation
Percentage of direct material suppliers spend where potential risk related to "forced labor" could occur in high-risk area and provide the list of countries	%	28	30	High-risk countries are: China, India, Turkey, Vietnam, Russia (de-sourcing of Russian supplier in progress). We used Fragile State Index and set the threshold at 55 corresponding to the "warning" level. The 2022 initial reported number was 7% because it was based on a number of suppliers. To reflect better the risk level, we changed the calculation. The percentage indicates a ratio of global direct third-party spend at direct material suppliers in defined countries vs. total direct third-party spend.
Number of direct material suppliers demonstrating forced or compulsory labor	–	0	0	No incidents reported in 2023.
Measures taken by Accelleron to contribute to the effective abolition of forced or compulsory labor	–	–	–	Accelleron has a specific supplier CoC forbidding the use of forced or compulsory labor, a contract summarizing the obligation related to the absence of forced or compulsory labor. 34 process audits performed globally in 2023, one sustainability audit as well as several supplier visits.

Supplier social issues

Theme	Unit	2022 data	2023 data	Explanation
Percentage of new direct material suppliers that were screened using social criteria	%	100	100	All new direct material suppliers must go through a questionnaire including social topics related to their operations. Due to carve-out reason, historical data is not available.

Supplier Code of Conduct

Theme	Unit	2022 data	2023 data	Explanation
Percentage of direct suppliers who signed our Supplier Code of Conduct including anti-corruption policies	%	100	100	Supplier means every company working in our premises or delivering goods and/or services to us

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Risks related to materials

Material as per score intensity in the materiality matrix		
Material topic	**Risk if left unaddressed (non-exhaustive)**	**Action**
Responsible innovation	Failure to offer products and services that align with our customers' decarbonization journeys would risk economic consequences and loss of employee engagement.	We have set a target of offering alternative fuel-ready products by 2030. We have delivered the first products on applications that will be operated on alternative fuels and commit a substantial part of our R&D resources to optimizing our products for use with alternative fuels.
Environmental impact of our products	Failure to address impacts would increase the cost of environmental externalities and the pressure on the environment, as well as failing to meet the expectations of our business partners.	We have set targets related to our GHG emissions as well as waste. Also, we are assessing targets related to energy and water.
Product quality and product safety	Failure to address quality and safety would make our products a potential source of hazard to the end-user or lead to risk of power failure.	As part of our product quality and safety strategy, targets have been set and implemented in previous years. As a result, we have already achieved a high level of risk management maturity, but we continue to identify potential opportunities for further improvement.
Employee learning, development, and well-being	Failure to develop our people would affect our business performance and employee engagement.	We developed a target related to learning and growth.
Responsible sourcing and human rights	Failure to address human rights and climate change risks in our supply chain could increase the risk of supply chain disruption in our targeted markets.	We set a target to improve supplier monitoring through an audit program in high-risk countries where we want to reduce the risk of supply chain disruption by including climate risk in their business continuity planning and better control human rights violation risks.
Ethics and integrity	Failure to address may result in breach of laws, financial consequences and reputation damage.	We have achieved a high level of maturity in the years prior to this report. While we do not set new targets in this category, we continue to identify the potential for further improvement.
Digitalization	Failure to address may result in unfulfilled potential in competitiveness and productivity.	Digital platforms are already part of our solution portfolio and are addressed as part of our business targets.
Circular economy	Our service business takes this material into account. Failure to address this would lead to a significantly lower reduction of CO_2 footprint at our level but also the level of our customers.	We provide a concept how circularity could contribute to Accelleron's sustainability targets, further support customers while still providing a business case in line with our growth strategy.
Diversity and inclusion	Failure to address these issues can lead to lower levels of engagement, innovation, and revenue, resulting in a less attractive employer reputation and less effective talent attraction and retention.	We set a global target related to senior leadership positions.
Community engagement	Failure to address this may expose us to untapped stakeholder relationship potential, a potential bad reputation in local communities, as well as a potentially lower percentage of our local staff identifying with their employer.	We set a global target to contribute to community initiatives in a "giving back" approach.