



Basis of Preparation

Introduction

This document accompanies Alcon's 2024 Social Impact and Sustainability Report, providing definitions, methodologies, assumptions, scopes and any exclusions for the main performance indicators disclosed in compliance with articles Art. 964a to 964c of the Swiss Code of Obligations.

Reporting Boundary

Unless otherwise stated, the reporting period is from January 1, 2024, to December 31, 2024. We use the same boundary for sustainability main performance indicators as for the consolidated financial statements presented in our 2024 Annual Report.¹

We publicly report annually on non-financial material topics in our 2024 Social Impact and Sustainability Report. We continue to monitor, assess and update our reporting in line with evolving non-financial regulatory reporting requirements. This document is prepared based on 2024 standards and definitions.

Frameworks

The Alcon Swiss Non-Financial Matters (NFM) report is informed by the Global Reporting Initiative (GRI), the Greenhouse Gas Protocol for Scope 1 and Scope 2 and by internally developed metrics as disclosed in this document. The Social Impact and Sustainability Report was also prepared to be compliant with articles Art. 964a to 964c of the Swiss Code of Obligations, including the recommendations of the Task Force for Climate-related Disclosures (TCFD) as required by the Swiss Ordinance on Climate Disclosures.

Data Collection and Methodologies

We have established the sources and systems used for data gathering and reporting for the main performance indicators disclosed in this document. Assumptions and exclusions are outlined when applicable. We continually assess and strengthen our data processes, procedures and governance to improve quality and comply with evolving regulatory requirements.

Assurance

We voluntarily engaged the audit firm PricewaterhouseCoopers SA (PwC) to obtain limited assurance on selected quantitative metrics in our Social Impact and Sustainability Report for the 2024 reporting period. This limited assurance engagement was conducted in accordance with the International Standard on Assurance Engagements 3000 (Revised) (ISAE 3000 Revised) and with ISAE 3410 on Greenhouse Gas Statements. All assured metrics by PwC are marked with an  symbol.

¹ Find our 2024 Annual Report here: [https:// investor.alcon.com/financials/annual-reports/default.aspx](https://investor.alcon.com/financials/annual-reports/default.aspx)



For further questions please contact: media@alcon.com

Key Definitions

Key Term	Definition
Employee	Workers designated as an “employee.” In the OneFTE data source, employees are identified by the “internal” value in the int_ext_flag field.
Alcon Associate	A synonym for employee.
Full-time Equivalent (FTE)	A value representing the portion an employee works of a normal working schedule. For example, a full-time regular employee who works a normal 40-hour week would be counted as 1.00 FTE. A part-time temporary worker who works a 20-hour work week in the same location would be counted as 0.50 FTE. In the OneFTE data source, this field is called fte_amount. When aggregating FTE values, rounding is done post-aggregation.
Permanent Associates	An employee whose employee type is designated as “Regular.” In the OneFTE data source, this is indicated by the worker_sub_type field.
Temporary Associates	An employee whose employee type is not designated as “Regular.” This includes, “Temporary,” “Intern,” and “Apprentice” employee types. In the OneFTE data source, this is indicated by the worker sub-type field.
Full-time Associates	An employee who is labeled as “Full time” in the time_type field from workday.
Part-time Associates	An employee who is labeled as “Part time” in the time_type field from workday.
Contractors	Workers who have a contingent worker type are designated as “Contractor.” In the OneFTE data source, contingent workers are identified with the “external” value in the int_ext_flag field. Contractors are identified with the “Contractor” value in the worker_sub-type field.
Tier 1 Suppliers	Suppliers that: (a) provide finished devices or accessories that function “as-is” with Alcon as the design owner, (b) Supply products or services impacting design outputs essential for device functionality, where failure or lack of risk management poses unacceptable risks, (c) perform outsourced activities (e.g., manufacturing steps, design activities) that would require process validation if done by Alcon.

Key Term	Definition
Site	One or more locations unified a single management body within Alcon and Alcon Quality.
Intercompany Distribution Centers (ICDC)	Intercompany Distribution Centers are facilities operated by Alcon, dedicated to managing the internal distribution of products between different company entities. These centers exclude regional distribution centers.
Renewable Energy Certificates (RECs)	RECs are market-based instruments that certify the bearer owns electricity generated from renewable energy sources and delivers it to the grid.
Guarantees of Origin (GOs)	GOs are certificates used primarily in Europe to verify the origin of renewable energy.

Restatements and Corrections

All information contained in this report is based on the best available information as of March 2025 and may contain good faith estimates. Restatements may be necessary when more precise data becomes available or when a different calculation methodology is applied. To determine the materiality of an adjustment, we use a threshold of 5% or apply management judgment, depending on the nature of the data. We assess each performance indicator category and consider what we believe would impact the users' understanding of our sustainability data. If an error or correction is identified after disclosure and deemed material, the respective data will be restated. This will be clearly indicated in the footnote and Basis of Preparation document of the subsequent year's report. Additionally, the impact on the baseline figure will be assessed and adjusted if necessary.

Metric	Restatement
	No material restatements have been identified.

Main Performance Metric	Standard/Definition	Data Collection, Methodology, Calculation	Key Assumptions, Scope and Exclusions
Carbon Footprint and Climate Change:			
Energy usage intensity (GJ/million units produced)	GRI 302-3		Includes Alcon manufacturing, commercial, R&D, distribution centers and other.
Total fuel consumption —nonrenewable sources (GJ)	GRI 302-1		
Total fuel consumption —renewable sources (GJ)	GRI 302-1		
Electricity consumption (GJ)	GRI 302-1		
Steam consumption (GJ)	GRI 302-1		
Electricity sold (GJ)	GRI 302-1		
Total energy consumption within the organization (GJ)	GRI 302-1		Includes Alcon manufacturing, commercial, R&D, distribution centers and other.
Total reduction in energy consumption achieved through conservation and efficiency initiatives (GJ)	GRI 302-4		
Scope 1 GHG Emissions (tCO2e)	GRI 305-1 GHG Protocol	These calculations are based on actual usage of natural gas, fuel oil, fleet. Sites submit the usage and the emissions are calculated based on the formulas within the software system. Fleet emissions are calculated by third-party supplier and based on usage of fuel or contractual mileage where actual fuel is not available.	Sources of the emissions factors and global warming potential rates used include the Intergovernmental Panel on Climate Change (IPCC), Guidelines for National GHG Inventories (2006), US EPA Emission Factors for Greenhouse Gas Inventories April 2021 (Last modified: September 15, 2021). Source: https://www.epa.gov/sites/default/files/2021-04/documents/emission-factors_apr2021.pdf

Main Performance Metric	Standard/Definition	Data Collection, Methodology, Calculation	Key Assumptions, Scope and Exclusions
Scope 2 GHG Emissions (tCO ₂ e)	GRI 305-2 GHG Protocol	We use a market-based method, reflecting the environmental attributes associated with consumed power. Total Scope 2 market-based emissions are calculated according to World Resource Institute's emission factor hierarchy.	Sources of the emissions factors and global warming potential rates used include the US Environmental Protection Agency (EPA), Center for Corporate Leadership (2020); US EPA, Emissions & Generation Resource Integrated Database eGRID2022, released Jan 30 2024; International Energy Agency (IEA), Emissions Factors IEA2023 edition, using 2021 emission factors. Source: https://iea.blob.core.windows.net/assets/e6e332ed-24ab-4977-9ef9-cf3865934d63/Databasedocumentation2023Worldedition.pdf ;
Year-over-Year Reduction in Scopes 1 and 2 GHG Emissions	GRI 305-5 GHG Protocol	The reduction in Scope 1 and 2 emissions (market-based) is calculated by subtracting current-year emissions from prior-year emissions and dividing by the previous-year baseline. 2023 is the base year for this calculation to show results achieved during the 2024 reporting year.	See Scope 1 and 2 emissions calculations above.
Location-based energy indirect (Scope 2) GHG emissions (tCO ₂ e)	GRI 305-2		
GHG emissions intensity ratio—on-site generated energy (t/TJ)	GRI 305-4		
GHG emissions intensity ratio—purchased energy (t/TJ)	GRI 305-4	Includes RECs and GOs emission reductions.	
Production, imports and exports of ozone-depleting substances (ODS)(tR11e)	GRI 305-6		
NO _x (MT)	GRI 305-7		
SO _x (MT)	GRI 305-7		

Main Performance Metric	Standard/Definition	Data Collection, Methodology, Calculation	Key Assumptions, Scope and Exclusions
Volatile organic compounds (VOC) (MT)	GRI 305-7		
Particulate matter (PM) (MT)	GRI 305-7		
Waste Generation and Management and Environmental Practices:			
Percentage of manufacturing sites that are 100% landfill free	GRI 306-3 GRI 306-4		
Percentage of operational waste recycled	GRI 306-4		
Total waste generated (MT)	GRI 306-3		
Total hazardous waste (MT)	GRI 306-3		
Total non-hazardous waste (MT)	GRI 306-3		
Total waste diverted from disposal (MT)	GRI 306-4		
Hazardous waste diverted from disposal (MT)	GRI 306-4		
Hazardous waste recycled—offsite (MT)	GRI 306-4		Includes Alcon manufacturing, commercial, R&D, distribution centers and other.
Hazardous waste disposed through other operations—offsite (MT)	GRI 306-5		

Main Performance Metric	Standard/Definition	Data Collection, Methodology, Calculation	Key Assumptions, Scope and Exclusions
Non-Hazardous Waste Landfill Diversion Rate	GRI 306-4(c)	Our current-year landfill diversion rate reflects January-December 2024. It is calculated by dividing non-hazardous waste diverted by total non-hazardous operational waste generated during this time period. In prior years, we reported January-September data due to the complexities of calculating landfill diversion data. We have matured our process and will now report full-year data. In 2024, due to changing regulations in regions where we operate, Alcon adopted an updated waste management hierarchy to best fit our operations. This updated approach recognizes that different waste streams and materials require tailored approaches. It considers the cost, impact and environmental benefits to optimize how we manage waste.	Data covers Alcon's Manufacturing & Technical Operations (MTO) Sites and Internal Distribution Centers (IDC)'s non-hazardous waste.

Main Performance Metric	Standard/Definition	Data Collection, Methodology, Calculation	Key Assumptions, Scope and Exclusions
Non-hazardous waste recycled—offsite (MT)	GRI 306-4		
Non-hazardous waste disposed through other operations—offsite (MT)	GRI 306-5		
Total waste directed to disposal	GRI 306-5		
Hazardous waste directed to disposal (MT)	GRI 306-5		
Hazardous waste incinerated with energy recovery—offsite (MT)	GRI 306-5		
Hazardous waste incinerated, without energy recovery—offsite (MT)	GRI 306-5		
Hazardous waste landfilled—offsite (MT)	GRI 306-5		
Non-hazardous waste directed to disposal (MT)	GRI 306-5		
Non-hazardous waste incinerated with energy recovery—offsite (MT)	GRI 306-5		
Non-hazardous waste incinerated, without energy recovery—offsite (MT)	GRI 306-5		
Non-hazardous waste landfilled—offsite (MT)	GRI 306-5		
Total water input (ML/million units produced)	GRI 303-3		
Total water withdrawal from all areas (ML)	GRI 303-3		Includes Alcon manufacturing, commercial, R&D, distribution centers and other.

Main Performance Metric	Standard/Definition	Data Collection, Methodology, Calculation	Key Assumptions, Scope and Exclusions
ISO 14001:2015 Certified Sites	ISO 14001:2015 is the internationally recognized standard for environmental management systems. This standard helps us take proactive measures to minimize our environmental footprint and comply with relevant legal requirements. To maintain certification status, sites undergo surveillance audits annually and a recertification audit every three years.	This represents the total number of manufacturing facilities with ISO 14001:2015 certification.	Excludes Pharma Sites.
Devices and Equipment Reused, Recycled or Donated (Metric Tons)	Total amount of products accepted for take-back and reused, recycled, or donated, broken down by devices and equipment	SAP BI "Sales Order and Delivery Statistics" report for US repaired spare part shipped materials; Quality managed database for tracking of reprocessed console equipment; globally, out side the US repair centers SAP shipped repaired spare parts; Weights are obtained using the SAP material master MM03	The Alcon global repair centers provide quality refurbished / reprocessed materials with the highest quality standards at a lesser cost than new; providing monetary savings and removing electronic waste from landfills
Access to Eye Care:			
Students Screened Through the Alcon Children's Vision Program (CVP)	GRI 413-1 Alcon tracks the number of children and students screened through the Alcon Children's Vision Program. Screenings may be conducted by Alcon associates, Alcon Children's Vision Center staff and Alcon Children's Vision Center volunteers. Our goal is to conduct 150,000 screenings by 2025.	Screenings are tracked through the local School District using the SwiftScreen App or approved health charts, which are managed by the local School District. Alcon associates sign into this app to access student profiles and record their acuity along with other vision notes. The School District reviews the final data and provides total screenings completed by Alcon associates, Alcon Children's Vision Center, and Children's Vision Center volunteers.	As of 2024, the Alcon Children's Vision Program is offered primarily in Fort Worth, Texas and Huntington, West Virginia. The Alcon Children's Vision Center provides comprehensive eye exams and glasses for students, prekindergarten through twelfth grade, who fail vision screens at no cost. This data and goal are focused on children, who are defined by the United Nations Convention on the Right of the Child as every human being below the age of eighteen years.
Number of Surgeons Enrolled in Alcon's PD Program	GRI 413-1 The number of new surgeons enrolled in the program throughout the year within the PD Program levels.	Data is collected from third parties and sign-in sheets.	Surgeons are considered enrolled when they enroll for the first training course.

Main Performance Metric	Standard/Definition	Data Collection, Methodology, Calculation	Key Assumptions, Scope and Exclusions
Number of Medical Missions	Medical missions supported through Alcon Cares in 2024.		
Number of surgeries (Phaco Development Program)	Estimated number of surgeries supported through practitioners participating in the Phaco Development Program.		
Number of patients treated	Estimated number of patients treated through the Phaco Development Program	Estimated surgeries divided by 1.76 based on patient ratio to procedures (assumes that some patients have both eyes treated).	
Alcon Children's Vision Center (ACVC)	A community-based clinic that provides comprehensive eye exams and prescription glasses to eligible students of the Fort Worth Independent School District.	Through in-clinic medical charting, ACVC provides HIPAA compliant data on number of comprehensive eye exams, prescription glasses, and other services provided to FWISD students by grade. This data also includes percentages of common eye health conditions seen in their patients.	ACVC provides services to eligible Fort Worth Independent School District students prekindergarten through twelfth grade. Each Fall through Spring semester, ACVC staff focus on comprehensive eye exams and glasses for students screened through the Alcon Children's Vision Program (CVP).
Phaco Development Program	Alcon's Phaco Development (PD) program provides intensive advanced phacoemulsification training for surgeons, combining theory, live training programs, virtual content, wet lab surgery experiences using artificial eyes and live-procedure training. The program was created to help increase access to phaco procedures around the world by concentrating on skill-building and practical training.	Phaco Development Program metrics such as Number of surgeries and Number of patients treated, is provided by the program coordinator. The data is estimated through use of historical data collected since program inception (2008).	
Patient Health and Safety:			

Main Performance Metric	Standard/Definition	Data Collection, Methodology, Calculation	Key Assumptions, Scope and Exclusions
Vision Care Recall Rate and Surgical Recall Rate	GRI 416-1 A recall is an action taken by a company to remove a product from the market. Recalls may be voluntary (company-initiated), requested by a health authority or mandated by health authority (where legally authorized). Recalls may be conducted for quality, safety, or compliance reasons and are classified according to the potential safety risk: - Class I: reasonable probability that use of or exposure to a violative product will cause serious adverse health consequences or death. - Class II: use of or exposure to a violative product may cause temporary or medically reversible adverse health consequences or the probability of serious adverse health consequences is remote - Class III: use of or exposure to a violative product is not likely to cause adverse health consequences.	Data on recall initiation, classification and the units affected is tracked in an Alcon database. Data on annual unit sales is obtained from the Company's accounting records. The recall rate is calculated using the number of units affected by a safety-relevant recall compared to the units sold during the specific year.	The recall rate is calculated globally for each franchise (Surgical and Vision Care). The rate excludes: - Recalls conducted for non-safety reasons. - Actions where the affected units remained available for use by customers as-is (e.g., advisory-only actions). - APMR sales transactions which do not represent physical, salable units (e.g., rental fees, taxes, discounts, labor, service fees).
Facilities Participating in Third Party Audit Programs for Manufacturing and Product Quality	GRI 416 All end-to-end Alcon Medical Device facilities are annually audited by a third-party (non-Alcon staff). This audit covers a review of Alcon's quality management system to fulfill US Federal Drug Administration Medical Device Single Audit Program, International Organization for Standardization and EU Medical Device Regulation requirements. Pharma sites are on a periodical basis (3 year requirement)	Audits are tracked by the Quality team through an internal Alcon database.	Other facilities (i.e., R&D, Distribution Centers, Commercial Operations with final packaging) are excluded from this metric.

Main Performance Metric	Standard/Definition	Data Collection, Methodology, Calculation	Key Assumptions, Scope and Exclusions
Tier 1 Suppliers Participating in Audit Programs for Manufacturing and Product Quality	GRI 416 Each year, Alcon tracks that 100% of its Tier 1 suppliers were subject to an Alcon and/or third party audit program. Tier 1 suppliers as defined in key terms.	Data collection is tracked by the Alcon Quality team through an internal Alcon database.	Data excludes indirect services suppliers.
Clinical Trials	A clinical trial is a research study conducted with human participants to evaluate the safety and efficacy of drugs, devices or interventions.	Data collection is tracked in Alcon's Clinical Trial Management System.	
Number of Clinical Trial violations	Non-conformance: A deviation from a specification, a standard, or an expectation; non-fulfilment of a requirement. Any unplanned occurrence, problem or undesirable event that represents a departure from an established standard or requirement or from approved processes or procedures. This is the number of non-conformances in Alcon initiated clinical trials.	Non-conformances are tracked in Alcon's Trackwise system.	
Talent Retention and Attraction:			
Female Representation in Global Workforce	GRI 405-1(b)	Data is prepared in line with GRI 405-1(b) as of December 31, 2024. Based on self-identified females divided by full workforce population.	
Global female representation (new hires)	GRI 401-1	New hires includes newly joined associates within the 2024 calendar year.	
Female Representation in Management	GRI 405-1(b)	Alcon defines management as any employee with a job level of 5 (manager) or higher. Data is prepared in line with GRI 405-1(b) as of December 31, 2024. Based on female managers divided by total management population.	

Main Performance Metric	Standard/Definition	Data Collection, Methodology, Calculation	Key Assumptions, Scope and Exclusions
Female Representation on the Board of Directors	GRI 405-1 Alcon's Board members are disclosed in our 2024 Annual Report and on our corporate website.	Data as of December 31, 2024.	
Talent Turnover Rate	GRI 401-1		
Voluntary turnover Rate	Percentage of employees who leave an organization by their own choice, rather than being terminated by the employer.		
Employee Resource Groups (ERG)	ERGs are voluntary, employee-led groups that aim to foster a diverse, inclusive workplace aligned with the organizations they serve. They are typically organized around shared characteristics or life experiences		
Percentage of Employees Participating in Training and Development	Number of employees with paid-access to upskilling training platforms such as LinkedIn Training. Training and development is organized per employee role and description.		
Hours invested in Leadership Development	Number of hours spent on our Leadership & Development Programs.	Programs include: BLUE - Flagship Leader Program "Building Leaders Unleashing Excellence" EPL - Experienced People Leaders program APL - Accelerating New People Leaders program PLE - People Leader Expectations LF - Leadership Foundations Signature Women's Leadership "McKinsey Accelerator Program"	Does not include functional learning.
Labor Standards:			

Main Performance Metric	Standard/Definition	Data Collection, Methodology, Calculation	Key Assumptions, Scope and Exclusions
Amount of Dollars Invested by Alcon in 2024 for Benchmarking Benefits Globally	GRI 2-20 This represents the amount spent on third-party consulting engagements within the year for advice on Alcon employee benefits provided worldwide in comparison to peers and competitors within the location or region.	Data is collected from the invoices paid globally to external expert vendors and summed to calculate the total dollars invested.	
Amount of Dollars Invested by Alcon in 2024 for Benchmarking Compensation Globally	GRI 2-20 This represents the amount spent on third-party consulting engagements within the year for Global Pay Equity analysis and advice on Alcon employee compensation provided worldwide in comparison to peers and competitors within the location or region.	Data is the invoices paid globally to Mercer and Aon and summed to calculate the total dollars invested.	
Associate Health and Safety:			
Total Recordable Case Rate (TRCR)	GRI 403-9(a&b)	This indicator represents the frequency of recordable cases. It is calculated as the number of all work-related recordable cases divided by the number of hours worked and multiplied by 200,000 for Alcon associates. Associates include Alcon employees plus third-party personnel.	
Lost Time Incident Rate (LTIR)	GRI 403-9(a&b)	This indicator represents the frequency of work-related lost time cases. It is calculated as the number of all work-related recordable cases with lost time divided by the number of hours worked and multiplied by 200,000 for Alcon associates. Associates include Alcon employees plus third-party personnel.	
Employee fatalities	GRI 403-9	A work-related injury or illness leading to the death of an employee.	

Main Performance Metric	Standard/Definition	Data Collection, Methodology, Calculation	Key Assumptions, Scope and Exclusions
Fatality Rate	GRI 403-9	This indicator represents the frequency of fatality cases. It is calculated as the number of all work-related fatality cases divided by the number of hours worked and multiplied by 200,000 for Alcon associates.	
Employee high-consequence work-related injuries and illnesses (excluding fatalities)	GRI 403-9	A Serious Injury case is any work-related incident that results in a serious injury to the person(s) involved. The term Serious Injury refers to life-threatening or life-altering work related injuries. - Life-threatening – an incident that requires immediate life-preserving rescue action and, that if not applied in an immediate fashion, would likely have resulted in the death of that person (usually requires the intervention of emergency response personnel to provide life-saving support). - Examples: significant blood loss, damage to the brain or spinal cord, use of CPR or defibrillator, chest or abdominal trauma affecting vital organs and serious burns. - Life-altering – an incident that results in a permanent and significant loss of a major body part or organ function, which permanently changes or disables that person's normal life activity. - Examples: significant head injuries, spinal cord injuries, paralysis, amputations with bone loss, fractured or broken bones with long-term effects, serious burns or permanent disfiguring scars.	

Main Performance Metric	Standard/Definition	Data Collection, Methodology, Calculation	Key Assumptions, Scope and Exclusions
Employee recordable work-related injuries and illnesses (including fatalities)	GRI 403-9	A Serious Injury or Fatality case (SIF) is any work-related incidents that result in a serious injury or even death to the person(s) involved. The term Serious Injury refers to life-threatening or life-altering work related injuries. - Life-threatening – an incident that requires immediate life-preserving rescue action and, that if not applied in an immediate fashion, would likely have resulted in the death of that person (usually requires the intervention of emergency response personnel to provide life-saving support). - Life-altering – an incident that results in a permanent and significant loss of a major body part or organ function, which permanently changes or disables that person's normal life activity. Examples: significant blood loss, damage to the brain or spinal cord, use of CPR or defibrillator, chest or abdominal trauma affecting vital organs and serious burns. Examples: significant head injuries, spinal cord injuries, paralysis, amputations with bone loss, fractured or broken bones with long-term effects, serious burns or permanent disfiguring scars.	
Employee number of fatalities as a result of work-related ill health	GRI 403-10	The total count of work-related illnesses leading to the death of an Alcon employee.	
Employee number of recordable cases of work-related ill health	GRI 403-10	The total count of recordable work-related illness cases for Alcon employees.	

Main Performance Metric	Standard/Definition	Data Collection, Methodology, Calculation	Key Assumptions, Scope and Exclusions
Employee TRCR	GRI 403-9	This indicator represents the frequency of recordable cases. It is calculated as follows: Number of all work-related recordable cases divided by the number of hours worked and multiplied by 200,000 for Alcon employees.	
Employee LTIR	GRI 403-9	This indicator represents the frequency of work-related lost time cases (injury and illnesses). It is calculated as follows: The total number of work-related cases of injury or illness with lost time is divided by the number of hours worked and multiplied by 200,000 for Alcon employees.	
Contractor health and safety	GRI 403-9	The GRI standard provides guidelines for organizations to report on their impacts on occupational health and safety, including the protection of workers who are not employees, such as contractors.	
Contractor fatalities	GRI 403-9	A work-related injury or illness leading to the death of a contractor. Contractors are defined as company, firms, or self-employees who are bonded directly to Alcon to operate, deliver a service, and/or undertake scope of work under the terms and conditions of a contract, service agreement, or purchase order. Contractors are hired to complete a job under their own management.	

Main Performance Metric	Standard/Definition	Data Collection, Methodology, Calculation	Key Assumptions, Scope and Exclusions
Contractor fatality rate	GRI 403-9	This indicator represents the frequency of fatality cases. It is calculated as the number of all work-related fatality cases divided by the number of hours worked and multiplied by 200,000 for Alcon contractors. Contractors are defined as company, firms, or self-employees who are bonded directly to Alcon to operate, deliver a service, and/or undertake scope of work under the terms and conditions of a contract, service agreement, or purchase order. Contractors are hired to complete a job under their own management.	

Main Performance Metric	Standard/Definition	Data Collection, Methodology, Calculation	Key Assumptions, Scope and Exclusions
Contractor high-consequence work-related injuries and illnesses (excluding fatalities)	GRI 403-9 GRI 403-10	A Serious Injury case is any work-related incident that results in a serious injury to the contractor(s) involved. The term Serious Injury refers to life-threatening or life-altering work related injuries. - Life-threatening – an incident that requires immediate life-preserving rescue action and, that if not applied in an immediate fashion, would likely have resulted in the death of that person (usually requires the intervention of emergency response personnel to provide life-saving support). Examples: significant blood loss, damage to the brain or spinal cord, use of CPR or defibrillator, chest or abdominal trauma affecting vital organs and serious burns. - Life-altering – an incident that results in a permanent and significant loss of a major body part or organ function, which permanently changes or disables that person's normal life activity. Examples: significant head injuries, spinal cord injuries, paralysis, amputations with bone loss, fractured or broken bones with long-term effects, serious burns or permanent disfiguring scars.	

Main Performance Metric	Standard/Definition	Data Collection, Methodology, Calculation	Key Assumptions, Scope and Exclusions
Contractor recordable work-related injuries and illnesses (including fatalities)	GRI 403-9 GRI 403-10	A Serious Injury or Fatality case (SIF) is any work-related incidents that result in a serious injury or even death to the contractor(s) involved. The term Serious Injury refers to life-threatening or life-altering work-related injuries. - Life-threatening – an incident that requires immediate life-preserving rescue action and that, if not applied in an immediate fashion, would likely have resulted in the death of that person (usually requires the intervention of emergency response personnel to provide life-saving support). - Examples: significant blood loss, damage to the brain or spinal cord, use of CPR or defibrillator, chest or abdominal trauma affecting vital organs, and serious burns. - Life-altering – an incident that results in a permanent and significant loss of a major body part or organ function, which permanently changes or disables that person's normal life activity. - Examples: significant head injuries, spinal cord injuries, paralysis, amputations with bone loss, fractured or broken bones with long-term effects, serious burns, or permanent disfiguring scars.	
Contractor number of fatalities as a result of work-related ill health	GRI 403-10	The total count of work-related illnesses leading to the death of an Alcon contractor. Contractors are defined as company, firms, or self-employees who are bonded directly to Alcon to operate, deliver a service, and/or undertake scope of work under the terms and conditions of a contract, service agreement, or purchase order. Contractors are hired to complete a job under their own management.	

Main Performance Metric	Standard/Definition	Data Collection, Methodology, Calculation	Key Assumptions, Scope and Exclusions
Contractor number of recordable cases of work-related ill health	GRI 403-10	The total count of recordable work-related illness cases for Alcon contractors. Contractors are defined as company, firms, or self-employees who are bonded directly to Alcon to operate, deliver a service, and/or undertake scope of work under the terms and conditions of a contract, service agreement, or purchase order. Contractors are hired to complete a job under their own management.	
Contractor TRCR	GRI 403-9	This indicator represents the frequency of recordable cases. It is calculated as follows: Number of all work-related recordable cases divided by the number of hours worked and multiplied by 200,000 for Alcon contractors.	
Contractor LTIR	GRI 403-9	This indicator represents the frequency of work-related lost time cases (injury and illnesses). It is calculated as follows: The total number of work-related cases of injury or illness with lost time is divided by the number of hours worked and multiplied by 200,000 for Alcon contractors.	
Management Walk-Through Rate		Calculation of the number of HSE-related walkthroughs by line manager per 200,000 working hours for Alcon Employees and Third Party Personnel. It is calculated as follows: Number of all the HSE-related walkthroughs by line managers divided by the number of hours worked and multiplied by 200,000.	

Main Performance Metric	Standard/Definition	Data Collection, Methodology, Calculation	Key Assumptions, Scope and Exclusions
Near Miss and Good Catch Rate		Calculation of the number of near misses and good catches per 200,000 working hours for Alcon Employees and Third Party Personnel. It is calculated as follows: Number of all near misses and good catches divided by the number of hours worked and multiplied by 200,000.	
Anti-Corruption and Anti-Bribery Compliance:			
Associate Code of Business Conduct Training Completion Rate	GRI 205-2	Alcon associates are assigned Code of Business Conduct training annually. This training is delivered through an e-learning module, which includes a certification. The completion rate is calculated based on the percentage of Alcon Associates who completed the training.	
Grievances Filed	GRI 2-16	Grievances are any complaint received regarding actual or suspected violations of laws, internal regulations or ethical concerns and are managed via Alcon's corporate-wide Ethics Helpline process. Calculation is based on the number of grievances reported to the Alcon Ethics Helpline.	
Grievance Substantiation Rate	GRI 2-16	A substantiated grievance is an investigated allegation reported to the Alcon Ethics Helpline that is deemed to have merit. Calculation is based on total investigated allegations and the number of allegations deemed substantiated.	
Innovation:			
First-to-market Launches	Count of new products launched for the first time in any market	WayPoint extraction of all pipeline products that achieved first launch within requested timeframe. Source: WayPoint, verified by VP PMDC	Exclusions: Market expansions and minor product enhancements (ex. adding a new piece on a previously launched instrumentation product)

Main Performance Metric	Standard/Definition	Data Collection, Methodology, Calculation	Key Assumptions, Scope and Exclusions
Product approvals in major markets	Count of product approvals received from major markets. Major markets include locations such as the US, EU, Canada, Japan, Brazil, Korea, Australia, China and India.	WayPoint extraction of all pipeline product approvals in major markets within requested timeframe. Source: WayPoint, verified by Regulatory Affairs	Exclusions: Life cycle management, legal manufacturer name changes, regulatory update filings (ex. EU MDR); 2nd approvals for same product / same country due to different manufacturing site (ex. HWV & Cork)
Environmental Sustainability Scorecard	Internal form used to collect and measure quantitative data about manufacturing-based emissions to air, water and waste, which can then be assessed for potential performance improvements in these areas.	Data is collected, analyzed and stored by the Research and Development Strategy Operations Team.	Used for New Product Innovation projects.