

Global Reporting Initiative (GRI)

Content Index 2009

As in previous years we have once again aligned our sustainability reporting to the guidelines of the Global Reporting Initiative (GRI).

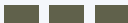


For the third time, Roche is of the opinion that the A+ level of the GRI G3 guidelines applies to its Annual Report 2009. This was checked with and confirmed by the GRI.

The GRI is a reporting framework for organizations to use as the basis for communicating their sustainability performance. It aims to provide a consistent

and transparent approach to sustainability reporting. The GRI G3 guidelines are voluntary and used by organisations to report on the economic, environmental, and social performance of their business activities.

We firmly believe that transparent reporting helps us improve our business. We are committed to communicate relevant, clear, balanced and accurate information to our stakeholders. This GRI content index has been designed with this in mind.


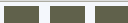

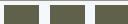





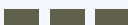
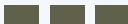
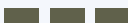
Legend:

	We report against this indicator
	We partially report against this indicator
	We do not report against this indicator



C = Core Performance Indicator

A = Additional Performance Indicator

	Indicator	Reporting status	Where to find information/remarks
1 Strategy and Analysis			
C 1.1	Statement from the most senior decision maker of the organization (e.g., CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy		Business Report 2009, Pages 4-7 www.roche.com/about_roche/at_a_glance
C 1.2	Description of key impacts, risks, and opportunities		Business Report 2009, Pages 4-17, 88-96 www.roche.com/risk_management_and_compliance
2 Profile			
Organisational Profile			
C 2.1	Name of the organisation		Business Report 2009, Page 1 Finance Report 2009, Page 4
C 2.2	Primary brands, products, and/or services		Business Report 2009, Pages 28-29, 50-51 Finance Report 2009, Pages 7-8, 13-15 www.roche.com/pipeline www.roche.com/products
C 2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures		Finance Report 2009, Pages 4-5, 122-124
C 2.4	Location of organization's headquarters		Business Report 2009, Inside back cover Finance Report 2009, Inside back cover
C 2.5	Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report		Business Report 2009, Pages 97-99 Finance Report 2009, Pages 122-124
C 2.6	Nature of ownership and legal form		Business Report 2009, Pages 70-71 Finance Report 2009, Pages 140-142
C 2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries)		Business Report 2009, Page 22, 48 Finance Report 2009, Pages 9, 15, 122-124
C 2.8	Scale of the reporting organisation, including:		
C	• Number of employees		Business Report 2009, Inside cover, Page 105
C	• Net sales (for private sector organizations) or net revenues (for public sector organizations)		Business Report 2009, Inside cover Finance Report 2009, Pages 2-4
C	• Total capitalization broken down in terms of debt and equity (for private sector organizations)		Finance Report 2009, Pages 23, 33, 139

Indicator	Reporting status	Where to find information/remarks
C	• Quantity of products or services provided	■ Due to the highly regulated nature of our business, all products are coded and tracked through our sales channels. We keep extensive records of items sold however, we do not measure performance against the number sold, so do not report these figures externally
A	• Total assets	■ ■ ■ Finance Report 2009, Pages 23, 33, 139
A	• Beneficial ownership (including identity and percentage of ownership of largest shareholders)	■ ■ ■ Business Report 2009, Pages 70–74, 84
A	• employees by country/region	■ ■ ■ Finance Report 2009, Page 140–142 Business Report 2009, Page 105
C 2.9	Significant changes during the reporting period regarding size, structure, or ownership including, including:	■ ■ ■ Finance Report 2009, Pages 5, 10–12, 48
C	• The location of, or changes in operations, including facility openings, closings, and expansions	■ ■ ■ Business Report 2009, Page 23–24 Finance Report 2009, Pages 5, 10–12, 64
C	• Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations)	■ ■ ■ Finance Report 2009, Pages 106–109, 120–121
C 2.10	Awards received in the reporting period	■ ■ ■ Business Report 2009, Pages 6, 13, 104
3 Report Parameters		
Report Profile		
C 3.1	Reporting period (e.g., fiscal/calendar year) for information provided	■ ■ ■ Business Report 2009, Pages 121–122 Finance Report 2009, Pages 125–127
C 3.2	Date of most recent previous report (if any)	■ ■ ■ www.roche.com/annual_reports
C 3.3	Reporting cycle (annual, biennial, etc.)	■ ■ ■ www.roche.com/annual_reports
C 3.4	Contact point for questions regarding the report or its contents	■ ■ ■ Business Report 2009, Inside back cover
Report Scope and Boundary		
C 3.5	Process for defining report content, including:	
C	• Determining materiality	■ ■ ■ Finance Report 2009, Page 36 Basis for the preparation of the consolidated financial statement and as such also for the Annual Report 2009 are the International Financial Reporting Standards (IFRS). In their standard IAS 1 paragraphs 29–31 and IAS 8 paragraph 5 the IFRS defines materiality.
C	• Prioritizing topics within the report; and	■ ■ ■ Business Report 2009, Pages 4–7, 89 Finance Report 2009, Page 113
C	• Identifying stakeholders the organization expects to use the report	■ ■ ■ Business Report 2009, Pages 13, 89 www.roche.com/stakeholder_dialogue
C 3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers)	■ ■ ■ Finance Report 2009, Pages 36, 122–124
C 3.7	State any specific limitations on the scope or boundary of the report	■ ■ ■ Finance Report 2009, Pages 36–48
C 3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations	■ ■ ■ Finance Report 2009, Pages 36–48
C 3.9	Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report	■ ■ ■ Finance Report 2009, Pages 36–48, 69–70
C 3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods)	■ ■ ■ Finance Report 2009, Pages 36–120
C 3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report	■ ■ ■ Finance Report 2009, Pages 36–48
GRI Content Index		
C 3.12	Table identifying the location of the Standard Disclosures in the report	■ ■ ■ www.roche.com/reporting_and_indices
Assurance		
C 3.13	Policy and current practice with regard to seeking external assurance for the report. If not included in the assurance report accompanying the sustainability report, explain the scope and basis of any external assurance provided. Also explain the relationship between the reporting organization and the assurance provider(s)	■ ■ ■ Business Report 2009, Pages 121–122

Indicator	Reporting status	Where to find information/remarks
4 Governance, Commitments, and Engagement		
Governance		
C 4.1	■ ■ ■	Business Report 2009, Pages 65–69 www.roche.com/corporate_governance
C 4.2	■ ■ ■	Business Report 2009, Page 65 www.roche.com/corporate_governance
C 4.3	■ ■ ■	Business Report 2009, Pages 71–72 www.roche.com/board_of_directors
C 4.4	■ ■ ■	Business Report 2009, Page 72 www.roche.com/com_gov_stat08_e.pdf
C 4.5	■ ■ ■	Business Report 2009, Pages 75–78
C 4.6	■ ■ ■	Business Report 2009, Pages 71–74 www.roche.com/corporate_governance
C 4.7	■ ■ ■	Business Report 2009, Page 71 www.roche.com/corporate_governance
C 4.8	■ ■ ■	Business Report 2009, Inner cover page, Pages 2, 4–7, 46, 88–89 www.roche.com/code_of_conduct
Explain the degree to which these: <ul style="list-style-type: none"> • Are applied across the organization in different regions and department/units; and • Relate to internationally agreed standards 		
C 4.9	■ ■ ■	Business Report 2009, Pages 71–72, 88–94 www.roche.com/corporate_governance www.roche.com/corporate_governance/committees www.roche.com/bylaws08_82e.pdf www.roche.com/csr_committees
C 4.10	■ ■ ■	Business Report 2009, Pages 75–77
Commitments to External Initiatives		
C 4.11	■ ■ ■	Business Report 2009, Pages 121–122 Finance Report 2009, Pages 125–127
C 4.12	■ ■ ■	Business Report 2009, Pages 89, 122 www.roche.com/corporate_responsibility/business/business_integrity_and_responsible_marketing www.roche.com/about_roche/corporate_governance/code_of_conduct/policies_guidelines_and_positions www.roche.com/code_of_conduct
C 4.13	■ ■ ■	Business Report 2009, Pages 91, 94 www.roche.com/corporate_responsibility/business/business_integrity_and_responsible_marketing www.roche.com/patients www.roche.com/stakeholder_dialogue
Stakeholder Engagement		
C 4.14	■ ■ ■	www.roche.com/stakeholder_dialogue
C 4.15	■ ■ ■	Business Report 2009, Pages 89 www.roche.com/stakeholder_dialogue

	Indicator	Reporting status	Where to find information/remarks
C	4.16 Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group	■ ■ ■	Business Report 2009, Pages 90, 93, 97 www.roche.com/stakeholder_dialogue http://careers.roche.com/en/Experienced.html www.roche.com/ir_agenda www.roche.com/media
C	4.17 Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting	■ ■ ■	Business Report 2009, Pages 89 www.roche.com/stakeholder_dialogue
5 Management Approach and Performance Indicators			
Economic Performance Indicators			
Disclosure on Management Approach			Business Report 2009, Pages 2–17, 47 www.roche.com/ceo_message
Aspect: Economic Performance			
C	EC 1 Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments	■ ■ ■	Business Report 2009, Inside cover Finance Report 2009, Pages 2–4, 30–35, 113–114
C	EC 2 Financial implications and other risks and opportunities for the organization's activities due to climate change	■ ■ ■	Business Report 2009, Pages 116
C	EC 3 Coverage of the organization's defined benefit plan obligations	■ ■ ■	Finance Report 2009, Pages 66–71
C	EC 4 Significant financial assistance received from government	■	Separate subsidiaries' aspects, such as grants, tax relieves and other types of financial benefits are included in the respective financial indicators, however the total sum of subsidies is not collected. Due to minor magnitude, this is immaterial to our business.
Aspect: Market Presence			
A	EC 5 Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation	■	We benchmark remuneration levels at a country and regional level in order to offer competitive and attractive packages, however, we do not report externally this information. In line with the rest of the healthcare industry we pay significantly above average salaries throughout all our locations.
C	EC 6 Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation	■	Indicator does not apply. Suppliers are chosen for quality and not geographical reasons due to the sensitivity of our products.
C	EC 7 Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation	■ ■ ■	Business Report 2009, Page 107–108 www.roche.com/employees www.roche.com/sus-kpi.pdf
Aspect: Indirect Economic Impacts			
C	EC 8 Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in kind, or pro bono engagement	■ ■ ■	Business Report 2009, Pages 112–113
A	EC 9 Understanding and describing significant indirect economic impacts, including the extent of impacts	■ ■ ■	Business Report 2009, Inside cover, Pages 88–104, 112–113, 114–120
Environmental Performance Indicators			
Disclosure on Management Approach			Business Report 2009, Page 114 www.roche.com/environment
Aspect: Materials			
C	EN 1 Materials used by weight or volume	■	The production of individual pharmaceutical substances takes place batchwise using completely different syntheses in many different places and at different times. This figure does not have any continuity and as such does not value in the estimation of environmental performance.
C	EN 2 Percentage of materials used that are recycled input materials	■	See remarks for EN1
Aspect: Energy			
C	EN 3 Direct energy consumption by primary energy source	■ ■ ■	Business Report 2009, Page 116 www.roche.com/sus_pos-energy.pdf

	Indicator	Reporting status	Where to find information/remarks
C	EN 4 Indirect energy consumption by primary source	■ ■ ■	Business Report 2009, Page 116 www.roche.com/sus_pos-energy.pdf
A	EN 5 Energy saved due to conservation and efficiency improvements	■ ■ ■	Business Report 2009, Pages 116, 117
A	EN 6 Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives	■ ■ ■	Business Report 2009, Pages 116, 117
A	EN 7 Initiatives to reduce indirect energy consumption and reductions achieved	■ ■ ■	Business Report 2009, Pages 116, 117
Aspect: Water			
C	EN 8 Total water withdrawal by source	■ ■ ■	Business Report 2009, Pages 119, 120 www.roche.com/sus_pos-water.pdf
A	EN 9 Water sources significantly affected by withdrawal of water	■	No sources have been identified that would be significantly affected. The pharmaceutical industry is not a major user of water although it depends on a sufficient supply.
A	EN 10 Percentage and total volume of water recycled and reused	■ ■ ■	Business Report 2009, Pages 119, 120
Aspect: Biodiversity			
C	EN 11 Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	■	All our sites require access to city infrastructure and are as such in urban environment. Therefore we don't operate facilities in protected areas or areas of high biodiversity values. The indicator is hence immaterial for Roche business.
C	EN 12 Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas	■ ■	Business Report 2009, Page 120 Eco-toxicological data for intermediates and end products are summarized in safety data sheets and are handed out to interested stakeholders on request. For marketed products this documentation is accessible on the web at www.roche.com/corporate_responsibility/environment/safety_data_sheets.htm For non-commercial products and substances the information is used internally only due to its confidential nature.
A	EN 13 Habitats protected or restored	■	Not relevant to Roche business
A	EN 14 Strategies, current actions, and future plans for managing impacts on biodiversity	■	Not relevant to Roche business
A	EN 15 Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk	■	Not relevant to Roche business
Aspect: Emissions, Effluents, and Waste			
C	EN 16 Total direct and indirect greenhouse gas emissions by weight	■ ■ ■	Business Report 2009, Page 116 www.roche.com/sus_pos-greenh.pdf
C	EN 17 Other relevant indirect greenhouse gas emissions by weight	■ ■ ■	Business Report 2009, Page 116 www.roche.com/sus_pos-greenh.pdf
A	EN 18 Initiatives to reduce greenhouse gas emissions and reductions achieved	■ ■ ■	Business Report 2009, Pages 116, 117, 120
C	EN 19 Emissions of ozone-depleting substances by weight	■ ■ ■	Business Report 2009, Page 118
C	EN 20 NO, SO, and other significant air emissions by type and weight	■ ■ ■	Business Report 2009, Pages 118, 119 www.roche.com/fact_sheet_atmospheric_emissions-08.pdf
C	EN 21 Total water discharge by quality and destination	■ ■ ■	Business Report 2009, Pages 119, 120 www.roche.com/fact_sheet_emissions_into_water-08.pdf
C	EN 22 Total weight of waste by type and disposal method	■ ■ ■	Business Report 2009, Page 119 www.roche.com/fact_sheet_waste_disposal-08.pdf
C	EN 23 Total number and volume of significant spills	■ ■ ■	Business Report 2009, Page 120
A	EN 24 Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally	■ ■	According to CEFIC definitions of transport waste is included in the total transport volume of materials leaving Roche premises www.roche.com/fact_sheet_transports-08.pdf
A	EN 25 Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff	■	Not relevant to Roche business

Indicator	Reporting status	Where to find information/remarks
Aspect: Products and Services		
C EN 26	■	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation Environmental risk assessments of principal products and services are prepared for all active substances and are part of product application processes and therefore confidential information www.roche.com/pharmaceuticals_in_the_environment.pdf
C EN 27	■ ■ ■	Percentage of products sold and their packaging materials that are reclaimed by category Business Report 2009, Page 119 www.roche.com/fact_sheet_waste_disposal.pdf Valorised by-products, recycled solvents
Aspect: Compliance		
C EN 28	■ ■ ■	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations Business Report 2009, Page 120
Aspect: Transport		
A EN 29	■ ■	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce According to CEFIC definitions of transport waste is included in the total transport volume of materials leaving Roche premises www.roche.com/fact_sheet_transports
Aspect: Overall		
A EN 30	■ ■ ■	Total environmental protection expenditures and investments by type Business Report 2009, Page 114
Social Performance Indicators		
Labour Practice and Decent Work Performance indicators		
Disclosure on Management Approach		Business Report 2009, Page 105 www.roche.com/employees http://careers.roche.com/en/Experienced.html
Aspect: Employment		
C LA 1	■ ■ ■	Total workforce by employment type, employment contract, and region Business Report 2009, Page 105 www.roche.com/employees
C LA 2	■ ■	Total number and rate of employee turnover by age group, gender, and region Business Report 2009, Page 108 We monitor data split by age/gender in all regions for management purposes but do not communicate this externally due to remaining sensitivities in some countries, such as the US www.roche.com/employees
A LA 3	■ ■ ■	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations Business Report 2009, Page 110 We do register all benefits in our benefit registry at global level. We publish regularly examples of those. A comprehensive dataset is not published globally due to the diversity of compensation packages at local level. Our share purchase program, Roche Connect, is available globally to permanent employees, and in countries where legally permitted. www.roche.com/corporate_responsibility/employees/faq_employees-reward.htm
Aspect: Labour/Management Relations		
C LA 4	■ ■ ■	Percentage of employees covered by collective bargaining agreements This figure is monitored every year and is available for external disclosure as in the past. It was not published this year within the annual report as the editorial focus was different, it is available on our website. www.roche.com/employees
C LA 5	■ ■	Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements We comply with all local and national guidelines. Detailed data is not collected globally due to the diversity of local statutory obligations/sites.
Aspect: Occupational Health and Safety		
A LA 6	■ ■ ■	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs Business Report 2009, Pages 115 www.roche.com/fact_sheet_safety_and_health-08.pdf
C LA 7	■ ■ ■	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work related fatalities by region Business Report 2009, Pages 115 www.roche.com/fact_sheet_safety_and_health-08.pdf

	Indicator	Reporting status	Where to find information/remarks
C	LA 8 Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases	■ ■ ■	Business Report 2009, Pages 115
A	LA 9 Health and safety topics covered in formal agreements with trade unions	■ ■ ■	www.roche.com/corporate_responsibility/employees.htm
Aspect: Training and Education			
C	LA 10 Average hours of training per year per employee by employee category	■ ■ ■	Business Report 2009, Page 109
A	LA 11 Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	■ ■ ■	Business Report 2009, Page 109
A	LA 12 Percentage of employees receiving regular performance and career development reviews	■ ■ ■	Business Report 2009, Page 108
Aspect: Diversity and Equal Opportunity			
C	LA 13 Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity	■ ■ ■	Business Report 2009, Page 106
C	LA 14 Ratio of basic salary of men to women by employee category	■ ■	We comply with all local and national guidelines. Detailed data is available locally, not collected globally due to the diversity of local statutory obligations/sites. A global harmonization of jobs/roles would be first needed to be able to provide a globally harmonized figure, Roche is working actively at implementing this worldwide (2 to 3 years roadmap for 140 companies).
Human Rights Performance indicators			
Disclosure on Management Approach			www.roche.com/code_of_conduct www.roche.com/corporate_responsibility/employees/human_rights www.roche.com/corporate_responsibility/employees/policy
Aspect: Investment and Procurement Practices			
C	HR 1 Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening	■	All our investment agreements include human rights clauses or include a human rights screening. We do not report the total number of agreements since it is immaterial for Roche and our stakeholders.
C	HR 2 Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken	■ ■ ■	Business Report 2009, Pages 12, 93–94, 96 Human rights aspects are part of our audits of major suppliers.
A	HR 3 Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	■ ■	Business Report 2009, Pages 90, 108–109 All employees are required to complete our Code-of-Conduct program which includes human rights. We report on Learning and Development training in general, but not specifically training concerning human rights.
Aspect: Non-Discrimination			
C	HR 4 Total number of incidents of discrimination and actions taken	■ ■ ■	Business Report 2009. This is covered and monitored through legal compliance officer.
Aspect: Freedom of Association and Collective Bargaining			
C	HR 5 Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights	■ ■ ■	We do not have operations where this could be a significant risk.
Aspect: Child-Labour			
C	HR 6 Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor	■ ■ ■	We do not have operations where this could be a significant risk.
Aspect: Forced and Compulsory Labour			
C	HR 7 Operations identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of forced or compulsory labour	■ ■ ■	We do not have operations where this could be a significant risk.

	Indicator	Reporting status	Where to find information/remarks
A	PR 4 Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes	■	This information is reported by the regulatory authorities.
A	PR 5 Practices related to customer satisfaction, including results of surveys measuring customer satisfaction	■ ■ ■	Business Report 2009, Page 90
Aspect: Marketing Communications			
C	PR 6 Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship	■ ■ ■	Business Report 2009, Pages 92-94 www.roche.com/corporate_responsibility/business/business_integrity_and_responsible_marketing
A	PR 7 Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes	■ ■	Business Report 2009, Pages 93-94 Details of major cases are provided but total number of incidents are not reported.
Aspect: Customer Privacy			
A	PR 8 Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	■	Not applicable due to heavy regulated industry.
Aspect: Compliance			
C	PR 9 Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	■ ■ ■	Business Report 2009, Pages 93-94, 115, 120