

cencora

# Corporate Responsibility Reporting Index

FY24



# Table of contents

Independent Limited Assurance Report to Cencora Inc.....	3
About Cencora.....	6
Corporate Responsibility at Cencora.....	7
About this report .....	9
Cencora key company policies and resources .....	10
Stakeholder engagement .....	11
Global Reporting Initiative (GRI).....	14
Sustainability Accounting Standards Board (SASB).....	50
Task Force on Climate-related Financial Disclosures* .....	54
United Nations Sustainable Development Goals (SDGs).....	59
World Economic Forum Stakeholder Capitalism Metrics* .....	61
2022 Employer Information Report EEO-1 .....	63
Cencora FY23 reporting criteria .....	67

# Independent Limited Assurance Statement

ERM Certification & Verification Services Incorporated (“ERM CVS”) was engaged by Cencora, Inc. (“Cencora”) to provide limited assurance in relation to the selected information set out below and presented in Cencora’s Corporate Responsibility Microsite, FY24 Corporate

Responsibility Reporting Index, and 2025 CDP Climate Change submission (the “Reports”).

## Engagement summary

### Scope of our assurance engagement

Whether the FY24 information and data for the specified sections and indicators of the Reports listed below are fairly presented, in all material aspects, in accordance with the reporting criteria. \*

Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Reports.

\*Excludes information in quotes, interviews, and spotlights.

### Selected Information

#### Resilient and sustainable operations

- Environmentally aware: Climate Adaption and Energy Management; and Waste Management, Recycling and Sustainable Packaging
- Supply Chain and Stewardship: Product Safety; and Disaster response and emergency preparedness
- Supplier diversity

#### Purpose-driven team members

- Caring for team members: Development and safety

#### Healthy customers and communities

- Corporate engagement Cencora Foundation
- Team member support and engagement

#### Diversity & Inclusion

- Percentage of individuals within the organization’s Board of Directors and Executive Management Committee by gender & ethnicity [GRI 405-1a] [%]
- Percentage of employees by gender & ethnicity [GRI 405-1b] [%]

#### Community Impact & Investment

- Percentage of operations with implemented local community engagement, impact assessments, and/or development programs [GRI 413-1] [%] Operations with significant actual and potential negative impacts on local communities [GRI 413-2] [#]
- Number of employees that participated in Annual paid Volunteer Time Off program [#]

#### Access to Healthcare

- Monetary value of OTC donations to non-profits [USD]

#### Disaster Preparedness and Response/Humanitarian Relief

- Monetary value of donations for disaster response [USD]

#### Environment – Energy & Climate & Waste Management

- Renewable energy consumption [GRI 302.1b] [MWh]
- Total waste generation [GRI 306 3.a] [Tons]

	<p><b>Prescription Drug Safety</b></p> <ul style="list-style-type: none"> <li>Description of methods and technologies used to maintain traceability of products throughout the distribution chain and prevent counterfeiting [SASB HC-DI-260a.1]</li> </ul> <p><b>Transportation Efficiency</b></p> <ul style="list-style-type: none"> <li>Description of efforts to reduce the environmental impact of logistics [SASB HC-DI-110a.2]</li> </ul> <p><b>Responsible Packaging</b></p> <ul style="list-style-type: none"> <li>Description of strategies to reduce the environmental impact of packaging throughout its lifecycle implemented within the reporting year [SASB RT0204-12]</li> </ul> <p><b>Energy &amp; GHG Emissions</b></p> <ul style="list-style-type: none"> <li>Total energy consumption [MWh]</li> <li>Total Scope 1 GHG emissions [MT CO2e]</li> <li>Total Scope 2 GHG emissions (location-based) [MT CO2e]</li> <li>Total Scope 2 GHG emissions (market-based) [MT CO2e]</li> </ul>
<b>Reporting period</b>	1st October 2023 - 30th September 2024 (FY24)
<b>Reporting criteria</b>	<ul style="list-style-type: none"> <li>Cencora's internal reporting criteria and definitions as noted in the 'Cencora FY24 Reporting Criteria' section of the Corporate Responsibility Reporting Index;</li> <li>WBCSD/WRI GHG Protocol (2004, as updated January 2015) for the Scope 1 and 2 GHG emissions;</li> <li>GRI Sustainability Reporting Standards;</li> <li>SASB's Healthcare Distributors standard (2023).</li> </ul>
<b>Assurance standard and level of assurance</b>	<p>We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information'.</p> <p>The procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.</p>
<b>Respective responsibilities</b>	<p>Cencora is responsible for preparing the Reports and for the collection and presentation of the information within it, and for the designing, implementing and maintaining of internal controls relevant to the preparation and presentation of the Reports.</p> <p>ERM CVS' responsibility is to provide a conclusion to Cencora on the agreed assurance scope based on our engagement terms with Cencora, the assurance activities performed and exercising our professional judgement.</p>

## Our conclusion

Based on our activities, as described below, nothing has come to our attention to indicate that the Selected Information for FY24 is not fairly presented in the Reports, in all material respects, in accordance with the reporting criteria.

## Our assurance activities

Considering the level of assurance and our assessment of the risk of material misstatement of the Reports a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Evaluating the appropriateness of the reporting criteria for the Reports;

- Performing an analysis of the external environment, including a media search, to identify sustainability risks and issues in the reporting period that may be relevant to the assurance scope;
- Interviewing management representatives responsible for managing the Selected Information;
- Interviewing relevant staff to understand and evaluate the management systems and processes (including internal review and control processes) used for collecting and reporting the Selected Information;
- Reviewing of a sample of qualitative and quantitative evidence supporting the Selected Information at a corporate level;
- Performing an analytical review of the year-end data submitted by all locations included in the consolidated FY24 group data for the Selected Information which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary;
- Conducting two in-person visits to Cencora facilities in Pennsylvania, USA and Chessington, United Kingdom, as well as two in-person visits to Cencora's HQ in Pennsylvania, USA to review source data and reporting systems and controls;
- Evaluating the conversion and emission factors and assumptions used;
- Evaluating the completeness and balance of the information in the specified sections based on the assurance evidence collected and the external factors review; and
- Reviewing the presentation of information relevant to the assurance scope in the Reports to ensure consistency with our findings.

## The limitations of our engagement

The reliability of the Selected Information is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context.

## Our independence, integrity, and quality control

ERM CVS is an independent certification and verification body accredited by UKAS to ISO

17021:2015. Accordingly, we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of the IESBA Code relating to assurance engagements.

ERM CVS has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems and processes, and provides no consultancy related services to Cencora in any respect.



January 27, 2025

Malvern, PA

ERM Certification & Verification Services Incorporated

[www.ermcvs.com](http://www.ermcvs.com) | [post@ermcvs.com](mailto:post@ermcvs.com)

## About Cencora

**We are a leading global pharmaceutical solutions company committed to improving the lives of people and animals everywhere.**

Cencora believes in the power of pharmaceuticals to improve healthcare and well-being. Our 46,000 team members around the world are focused on the pursuit of our shared purpose: We are united in our responsibility to create healthier futures. Our name conveys that purpose, with connections to center, core, and heart. It's rooted in what we've always considered most important: putting our customers, their patients, and our team members at the center of everything we do.

Cencora is building on the legacies of AmerisourceBergen and Alliance Healthcare to harness the collective power and experience of our family of companies. Together, we are helping our customers and partners bring their healthcare innovations, hard work, and aspirations to patients around the world.

Through our distribution services, solutions, and expertise, we pave a reliable path to patients for manufacturers and care providers. We combine global reach and local connection to ensure that patients have access to the therapies they need, when and where they need them.

Our comprehensive and growing portfolio includes solutions developed in collaboration with our partners that span the full pharmaceutical product lifecycle — from assisting manufacturers in meeting the logistical challenges that can arise during the clinical trial process to strengthening pharmacies' connection with patients in their community.

Care providers of all kinds, including hospitals, health systems, pharmacies, physician practices, veterinarians, and more, depend on us. We are the partner of choice for a global network of healthcare customers, providing secure, reliable access to pharmaceuticals and healthcare products and solutions that optimize providers' ability to serve patients and animals.

We connect our partners to what's next across the complex and ever-changing healthcare landscape, so that together, we can achieve outcomes never thought possible.

# Corporate Responsibility at Cencora

## **Creating healthier futures through Corporate Responsibility integration**

Creating healthier futures is the foundation for everything we do, and our purpose directly inspires our corporate responsibility impact strategy. When we deliver on our purpose, we enhance access to healthcare and do our part to enable better patient outcomes, which is why we embed our corporate responsibility strategy across our business. Our Corporate Responsibility team collaborates cross-functionally with leaders throughout the enterprise to elevate corporate responsibility priorities and implement meaningful initiatives.

By aligning our purpose and corporate responsibility impact priorities with our business strategy, we deepen our value as a trusted partner for stakeholders across the industry, advance innovation across the pharmaceutical supply chain, and create an inclusive culture where our team members feel valued and can thrive. In FY24, we continued to integrate our more recently acquired global business units, including Alliance Healthcare and PharmaLex, as one Cencora.

## **Embedding corporate responsibility in our business**

Cencora has a fully verified science-based target to reduce absolute Scope 1 and 2 greenhouse gas emissions 54.6% by FY2032 from a FY2019 base year. Cencora also commits that 82% of its suppliers by spend, covering purchased goods and services, will have science-based targets by FY2027.

## **Our corporate responsibility strategy continues to evolve**

We are committed to continually evolving our corporate responsibility strategy and governance approach. The continued growth and increased integration of our business on a global scale in FY24 presented meaningful opportunities to ensure our approach to corporate responsibility impact aligns with the organization Cencora is today and the bright future we have ahead.

Our efforts to meaningfully enhance our corporate responsibility strategy also involve engaging a diverse set of internal and external stakeholders to understand the primary corporate responsibility issues where Cencora has the greatest impact. Engaging these stakeholders empowers our understanding of where our organization should prioritize our corporate responsibility areas of focus and resources. To ensure consistent alignment across our business, several layers of team members and leaders impact the prioritization of the most important corporate responsibility issues for our business, including our Global Corporate Responsibility Council, our Executive Management, and our Board of Directors.

## **Our approach to governance and oversight**

The governance and ongoing execution of our global corporate responsibility impact is a shared responsibility of leaders and key internal partners across Cencora. The Global Corporate Responsibility team, led by the Vice President Global Corporate Responsibility, falls under the purview of the Senior Vice President, Global Public Affairs, who reports to the Executive Vice President - Chief Legal Officer, ultimately reporting directly to the President and Chief Executive Officer of Cencora.

## Governance structure

- **Board of Directors:** The Board of Directors is responsible for the overall management and direction of the company. The Board provides oversight of our corporate responsibility strategy and practices.
  - **Key committees of the Board:** The Governance, Sustainability, and Corporate Responsibility Committee oversees corporate responsibility strategy and practices and makes recommendations to the Board. Additionally, the Audit Committee, Compliance and Risk Committee, and the Compensation Committee oversee specific aspects of corporate responsibility.
- **Enterprise Leadership Team:** Provides direct oversight and approval of our global corporate responsibility impact strategy, programs, and goals. Compliance and ethics are the cornerstone of our approach to corporate responsibility as a company, ensuring that we operate at the highest levels of business ethics and integrity standards. All activities across our global corporate responsibility initiatives follow our global Code of Ethics and Business Conduct.
- **Global Corporate Responsibility Council:** This cross-functional group of leaders champion the integration and coordination of Cencora's corporate responsibility strategy and practices with business strategy and policy. The Council includes leaders from various commercial and functional areas across our enterprise, reflecting our expanded global footprint. It ensures our corporate responsibility efforts are shaped with an international viewpoint and broad industry perspective. The Council's subcommittees align with our corporate responsibility priorities.
- **Company management:** Business segments and corporate functions support the integration of the company's corporate responsibility priorities in line with our purpose.

In FY24, Cencora focused on evolving its corporate responsibility strategy and governance, leveraging the Global Corporate Responsibility Council to align our corporate responsibility initiatives with business strategy. This council, comprising cross-functional leaders, ensures our approach reflects Cencora's global growth and commitment to positively impacting people and the planet. We expanded our governance structure by enlarging subcommittees aligned with corporate responsibility priorities and engaged diverse stakeholders to identify key corporate responsibility issues. This engagement helps prioritize focus areas and resources with input from the Global Corporate Responsibility Council, Executive Management, and Board of Directors.

## About this report

This report is based on activities and organizational structure in fiscal year 2024 (October 1, 2023, to September 30, 2024), except where otherwise noted. Boundaries for data included in this report are provided on a metric-by-metric basis. We utilized the principles and practices outlined in globally accepted sustainability reporting frameworks to inform the content of this report. This report has been prepared with reference to the Global Reporting Initiative (GRI) Universal Standards 2021 and is aligned with the Sustainability Accounting Standards Board (SASB), Task Force on Climate-related Financial Disclosures (TCFD), World Economic Forum Stakeholder Capitalism Metrics (WEF), the United Nations Sustainable Development Goals (UNSDGs), and the Investors for Opioid and Pharmaceutical Accountability (IOPA). As part of our commitment to WEF Zero Health Gaps Pledge, we have woven examples throughout this report of how we are supporting our workforce, offerings & services, community, and partners through healthcare opportunities. In addition, we have externally assured select material topics and indicators included in our web-based report and disclosure index.

We continue to advance on our corporate responsibility reporting journey and are continuing to evolve as we prepare for mandatory reporting required through the upcoming European regulation, Corporate Sustainability Reporting Directive (CSRD). Our environmental data today includes actual and estimated figures from across Cencora, including Alliance Healthcare and PharmaLex where possible. As we continue to globally integrate across recently acquired businesses, we will continue to prioritize accessing and sharing more complete actual data. On June 1, 2021, Cencora completed the acquisition of a majority of Walgreens Boots Alliance’s Alliance Healthcare businesses. Throughout FY24, we continued to integrate our businesses more fully. We have provided consolidated data for legacy Cencora and Alliance Healthcare where possible and specify where Cencora and Alliance Healthcare information is included throughout the report.

Additionally, on January 1, 2023, Cencora completed its acquisition of PharmaLex Holding GmbH. Throughout FY24, we continued to integrate the businesses, and we commit to do so more fully in FY25 and beyond. Unless noted, data presented in this report does not include PharmaLex data given the partial year acquisition and the ongoing consolidation of data and systems.

At publication of this report, Cencora has over 150 locations worldwide.

We plan to review and, as needed, update this Index on a quarterly basis. See below for version history details.

### Revision history

Version	Revised on date	Revision description
1	January 29, 2025	Original publication of FY24 Corporate Responsibility Index
2		
3		
4		

## Cencora key company policies and resources

[California Compliance Document](#)

[Code of Ethics and Business Conduct](#)

[Code of Ethics for Designated Senior Officers](#)

[Conflict Minerals Policy](#)

[Conflict Minerals Report](#)

[Corporate Governance Principles](#)

[EEO-1 Disclosure](#)

[Human Rights Policy](#)

[Policy Statement on Political Engagement](#)

[Policy Statement Regarding Securities Transactions](#)

[Proxy Statement](#)

[Supplier Code of Conduct](#)

[Supplier Diversity Statement](#)

[Supplier Engagement Statement](#)

# Stakeholder engagement

Stakeholder group	Type and frequency of engagement	Key topics raised and actions taken
<p><b>Team members</b></p>	<p>Examples of ways we engage with our team members include career development, annual performance reviews, ongoing goal setting and development check-in conversations; quarterly live team member calls with leadership (including our CEO); daily and weekly company communications via email, newsletters, intranet, mobile communications, and digital signage; ability to recognize team members globally for outstanding work grounded in our guiding principles using our True Blue program; and maintaining our commitment to building a culture of listening by providing opportunities for team members to share their voice through our global engagement and pulse surveys.</p>	<p><b>Topics:</b> Performance, goals, recognition, engagement</p> <p><b>Actions:</b> Encourage people managers to provide ongoing feedback to team members via continuous check-in conversations throughout the year; leverage feedback tool in the online performance management system to allow team members to request feedback from anyone across the company; encourage team members to recognize colleagues for outstanding work based on Cencora's purpose and guiding principles using our True Blue recognition program; encourage team members to provide feedback on employee satisfaction, engagement, and inclusion through employee listening and employee resource groups; employ our integrated talent framework, which includes an enhanced leadership competency model, an enterprise learning strategy, and a modern approach to performance management.</p>
<p><b>Business-wide leaders</b></p>	<p>We engage with our business partners and leaders on a regular basis through various working groups and leadership meetings. Examples include presentations several times throughout the year to the Executive Management Committee and Executive Operating Team, quarterly Global Corporate Responsibility Impact Council meetings, other cross-functional council and policy meetings, and various meetings and presentations with functional and commercial leaders and their teams.</p> <p>We also regularly reach out to our partners across the business on various topics and projects as they arise.</p>	<p><b>Topics:</b> Corporate responsibility topics related to respective leader's business function to include corporate responsibility strategy and integration throughout the business, customer collaboration and support opportunities, team member engagement, environmental sustainability, and healthier communities.</p> <p><b>Actions:</b> We incorporated feedback and commentary into our corporate responsibility strategy and the content for this year's report. We remain actively engaged with our business-wide leaders and evaluate actions on an ongoing basis. Business-wide leaders, including our CEO, participate regularly in team member-led town halls to provide perspective on topics that cut across the corporate responsibility space and align to our material topics, including ways we are advancing global public health outcomes, increasing access to affordable and quality healthcare, reducing our environmental impact, and investing in the safety, well-being, and development of our team members.</p>

Stakeholder group	Type and frequency of engagement	Key topics raised and actions taken
<b>Communities and nonprofits</b>	<p>In FY24, Cencora gave more than \$2.8 million in corporate charitable sponsorships, and nearly \$2.8 million in product donations.</p> <p>The Cencora Impact Foundation awards grant funding on a quarterly basis to nonprofit organizations focusing on projects that have a goal of advancing access to care. The Cencora Impact Foundation seeks to realize this goal through three strategic areas: Supporting access to healthcare for underserved populations around the globe; improving the health of service, companion, and production animals that support humans and advance disaster response efforts; and combating prescription drug misuse through safe disposal, innovative solutions, and mental health support.</p> <p>Within the prescription drug safety strategic pillar, the Cencora Impact Foundation granted more than \$600,000 in FY24.</p> <p>We are continuing to evaluate our Foundation partnerships to ensure that the geography of our giving is reflective of our broad global footprint. Foundation staff provide ongoing support to current and potential grantees throughout the grant process. We connect with nonprofit partners throughout the year and encourage collaboration among our grantee community by hosting an annual conference for our nonprofit partners.</p> <p>Cencora supports communities and the nonprofits that serve those communities by providing U.S. and Canada team members with 8 hours annually of paid volunteer time off<sup>1</sup>, targeted charitable event sponsorships, product donations, and offering team members matching gifts and volunteer/ board service grants. In FY24, matching gifts and volunteer/ board service grants became available to global team members, with Alliance Healthcare onboarded to the technology platform. In addition, Cencora businesses and leaders/ team members share their skills with nonprofits through best practice sharing.</p>	<p><b>Topics:</b> Grant process and guidelines, funding for nonprofit programs and charitable events, volunteer needs.</p> <p><b>Actions:</b> We evaluate our programs on an ongoing basis and adjust according to the needs of our partners. For more information, see the <a href="#">Healthy customers and communities</a> section of our corporate responsibility microsite.</p>
<b>Customers and potential customers</b>	<p>We engage with our customers through a variety of touchpoints along their journey with Cencora, including onboarding, customer service, sales, ordering, delivery, industry events/ conferences, marketing and communications, trainings, business coaching, consulting, and surveys. The frequency of these interactions varies by customer, but touchpoints, such as ordering and delivery, often occur daily.</p>	<p><b>Topics:</b> Product access, customer onboarding, customer service, delivery services, ordering, analytics and reporting, consulting services, government affairs support.</p> <p><b>Actions:</b> We are consistently evolving our products, solutions, and business models based on our customers' needs and feedback. As an agile market leader, we understand the importance of investing in our business, our technologies, and our capabilities to meet the evolving needs of our customers, clients, and partners. Our robust business continuity planning allows us to pivot, guide, and support our customers — helping our communities at a moment's notice.</p>

Stakeholder group	Type and frequency of engagement	Key topics raised and actions taken
<b>Government and municipalities</b>	We participate in the policy making and political process to advance the interests of the company and our customers in alignment with our purpose and business priorities. We advocate at the federal and state levels by educating policymakers on priority issues, on behalf of Cencora and our customers, and by collaborating with industry trade groups and coalitions.	<p><b>Topics:</b> Healthcare policy and other issues that directly affect our business, our customers, and the patients they serve, including pharmaceutical manufacturers, acute care hospitals and health systems, independent, specialty, and chain retail pharmacies, veterinarians, mail-order pharmacies, long-term care pharmacies and physicians, and physician group practices.</p> <p><b>Actions:</b> We actively engage government and regulatory officials and evaluate policy actions on an ongoing basis. For more information, please see our Policy Statement on Political Engagement or please contact our policy and advocacy team members.</p>
<b>Investors</b>	We engage with our investors and shareholders through a variety of ways, including regular reports filed with the SEC, including annual and quarterly reports and our annual proxy statement; conference calls and webcasts related to specific developments; participation in numerous investor conferences, with webcasted presentations; and our annual shareholders meeting. In addition, we engage with a variety of investors, stewardship teams, and rating/ranking entities.	<p><b>Topics:</b> Business unit performance/company guidance, strategy/capital allocation, competitive landscape, healthcare policy, corporate governance.</p> <p><b>Actions:</b> We remain actively engaged with our investors and shareholders and evaluate actions on an ongoing basis.</p>
<b>Suppliers</b>	We tailor our interactions with Suppliers to meet their needs. Additionally, we have memberships with various local, and national advocates through which we network with diverse businesses to determine potential matches for future business opportunities while fostering the inclusion of diverse suppliers. We also have a Supplier Code of Conduct and Supplier Engagement Statement to ensure our partners are meeting our expectations.	<p><b>Topics:</b> Economic impacts, business activities, competitive landscape, corporate responsibility strategy and performance, new entrants, or substitutions.</p> <p><b>Actions:</b> We remain actively engaged with many of our key and critical suppliers while also identifying suppliers to enhance or engage in a strategic relationship. For more information, see our <a href="#">Supplier Code of Conduct</a> and our <a href="#">Supplier Engagement Statement</a>.</p>

# Global Reporting Initiative (GRI)

## GRI 2: General disclosures

GRI disclosure number	GRI disclosure title	Page and source*	Additional information
2-1	Organizational details		Cencora, Inc.; Headquartered in Conshohocken, Pennsylvania
2-2	Entities included in the organization's sustainability reporting	<a href="#">10-K: PG 3-4</a> <a href="#">Exhibit 21 to the Form 10-K</a>	PharmaLex data is not included in report unless otherwise noted
2-3	Reporting period, frequency, and contact point	<a href="#">About this report</a>	This report is based on activities in fiscal year 2024 (October 1, 2023 to September 30, 2024). We plan to review and update this Index on a quarterly basis, as needed. Please see the <a href="#">About this report</a> section for a version history table for the latest changes.
2-4	Restatements of information	<a href="#">Assurance letter</a>	
2-5	External assurance		

\*Page numbers refer to page number indicated in actual document, not PDF page count

GRI disclosure number	GRI disclosure title	Page and source*	Additional information
2-6	Activities, value chain, and other business relationships	<a href="#">Supply chain and stewardship</a> <a href="#">Supplier Engagement Statement</a> <a href="#">Distribution Services webpage</a> <a href="#">Supplier Code of Conduct</a>	<p>On June 1, 2021, Cencora acquired a majority of Walgreen Boots Alliance's Alliance Healthcare businesses. Alliance Healthcare is one of the largest pharmaceutical wholesalers in Europe, supplying a comprehensive range of pharmaceutical, medical, and healthcare products, services, and solutions for pharmacist customers and manufacturer partners. The acquisition has expanded Cencora's reach and solutions in pharmaceutical distribution and adds to the depth and breadth of our global manufacturer services. Throughout FY23, we continued to complete transition activities with Walgreens Boots Alliance to meet key Transition Service Agreement (TSA) deadlines. With approximately 46,000 team members across more than 50 countries around the world, we continue to focus on ways to connect our people to enhance the work we do together. In FY24, we continued advancements on our roadmap for integrating systems and expect to continue that progress in FY25.</p> <p>In FY23, we completed the acquisition of PharmaLex Holding GmbH (PharmaLex), a leading provider of specialized services for the life sciences industry, which will expand and enhance Cencora's global portfolio of solutions to support partners across the pharmaceutical development and commercialization journey. The acquisition closed effective January 1, 2023. We continue to make advancements in integrating key systems and will continue to make progress in FY25.</p>
2-7	Employees		<p>At the close of FY24, our total workforce consisted of approximately 46,650 global full-time and part-time team members, of which 51% self-identify as female. For further breakdown of regional workforce statistics, we included the below:</p> <p>FY24 Cencora global gender demographics:</p> <p><b>Europe Headcount 24,553 (46%)</b></p> <p><b>North America Headcount 19,975 (59%)</b></p> <p><b>Rest of world Headcount 2,122 (43%)</b></p> <p><b>Total Headcount 46,650 (51%)</b></p> <p>We continue to offer WorkSmart, a principled hybrid work flexibility program for those team members whose work does not require them to be at one of our physical locations. WorkSmart is based on our philosophy and approach to team member satisfaction and provides team members flexibility in how and where work is completed.</p> <p>Data boundary: Total global headcount: Cencora global team members including Alliance Healthcare and PharmaLex team members.</p>
2-8	Workers who are not employees		<p>This information is not readily available for reporting</p>

\*Page numbers refer to page number indicated in actual document, not PDF page count

GRI disclosure number	GRI disclosure title	Page and source*	Additional information
2-9	Governance structure and composition	<a href="#">Governance Committees</a> <a href="#">Proxy: PG 5, 12-23</a>	<p>The governance and ongoing execution of our global corporate responsibility impact is the responsibility of leaders and key internal partners across Cencora. The Global Corporate Responsibility team is led by the VP, Global Corporate Responsibility and falls under the purview of the SVP – Global Public Affairs, who reports directly into the Chief Legal Officer of Cencora.</p> <p>Our global corporate responsibility impact strategy, program, and goals have direct oversight and approval by the Executive Management Committee and our Board of Directors, particularly the Governance, Sustainability, and Corporate Responsibility Committee. Compliance and ethics are the cornerstone of our approach to corporate responsibility as a company, and we maintain a shared responsibility to operate at the highest levels of business ethics and integrity standards. All activities across our global corporate responsibility initiatives follow our global Code of Ethics and Business Conduct to ensure we execute our efforts aligned to these principles and uphold our standards.</p> <p>We are committed to continually evolving our corporate responsibility strategy and governance approach. The exciting growth of our business and brand on a global scale presented meaningful opportunities to ensure our approach to corporate responsibility impact aligns with the organization Cencora is today and the bright future we have ahead.</p> <p>Our efforts to meaningfully enhance our corporate responsibility strategy also involved engaging a diverse set of internal and external stakeholders to understand the primary corporate responsibility issues where Cencora has the greatest impact. Engaging these stakeholders empowers our understanding of where our organization should prioritize our corporate responsibility areas of focus and resources. To ensure consistent alignment across our business, several layers of team members and leaders had the opportunity to influence the prioritization of the most important corporate responsibility issues for our business, including Executive Management and our Board of Directors.</p>

\*Page numbers refer to page number indicated in actual document, not PDF page count

GRI disclosure number	GRI disclosure title	Page and source*	Additional information
2-10	Nomination and selection of the highest governance body	<a href="#">Governance Committees</a> <a href="#">Proxy: PG 5, 12-23</a>	
2-11	Chair of the highest governance body	<a href="#">Governance Committees</a> <a href="#">Proxy: PG 23</a>	
2-12	Role of the highest governance body in overseeing the management of impacts	<a href="#">Governance Committees</a> <a href="#">Stakeholder engagement section</a> <a href="#">Proxy: PG 23-39</a> <a href="#">Safe and Secure Distribution of Controlled Substances</a>	<p>The Board and Executive Management Committee are the highest governing body in setting purpose, values, and strategy.</p> <p>Cencora’s Board of Directors provides guidance and critical oversight of our governance, strategic initiatives, talent management, and risk management processes. Our Board ensures that our management team runs our business in a manner that is in accordance with business ethics and sound ethical principles and protects and advances the long-term interests of our shareholders.</p> <p>The Board and the Governance Committee, as well as the other Committees of the Board as described in this Report, receive updates on economic, environmental, and social topics at regularly scheduled meetings.</p>
2-13	Delegation of responsibility for managing impacts	<a href="#">Proxy: PG 12-39</a>	
2-14	Role of the highest governance body in sustainability reporting	<a href="#">Proxy: PG 12-39</a> <a href="#">Safe and Secure Distribution of Controlled Substances</a>	<p>The Governance, Sustainability, and Corporate Responsibility Committee has primary risk oversight for governance structure and processes; investor relations; corporate responsibility; political engagement; board succession planning. As a result, the Committee reviews and guides the corporate responsibility strategy and monitors implementation and performance of objectives. Corporate responsibility is also included on our Board’s skills matrix to strengthen Board-level commitment to related topics.</p>

\*Page numbers refer to page number indicated in actual document, not PDF page count

GRI disclosure number	GRI disclosure title	Page and source*	Additional information
2-15	Conflicts of interest	<a href="#">CoE: PG 20-21</a>	
2-16	Communication of critical concerns	<a href="#">Proxy: PG 12-39</a> <a href="#">CoE: PG 11-15</a> <a href="#">Form 10-K: PG 19</a> <a href="#">Safe and Secure Distribution of Controlled Substances</a>	
2-17	Collective knowledge of the highest governance body	<a href="#">Corporate Officers</a>	We have regularly scheduled meetings that include presentations to the Board on issues of relevance about the company, with regard to economic, environmental, governance, and social topics. These topics are contained in our Board of Director's skills matrix.
2-18	Evaluation of the performance of the highest governance body	<a href="#">Proxy: PG 12-39</a> <a href="#">Safe and Secure Distribution of Controlled Substances</a>	
2-19	Remuneration policies	<a href="#">Proxy: PG 40-84</a>	
2-20	Process to determine remuneration	<a href="#">Proxy: PG 40-84</a>	
2-21	Annual total compensation ratio	<a href="#">Proxy: PG 40-84</a>	

\*Page numbers refer to page number indicated in actual document, not PDF page count

GRI disclosure number	GRI disclosure title	Page and source*	Additional information
2-22	Statement on sustainable development strategy	<a href="#">Message From Leadership</a>	
2-23	Policy commitments	<a href="#">CoE</a> <a href="#">Human Rights Policy</a> <a href="#">Supplier Code of Conduct</a>	<p>Cencora is committed to the sound management principle that all business dealings shall be conducted with the highest level of business ethics, honesty, and integrity. Our Code of Ethics and Business Conduct reaffirms our longstanding commitment to that principle and to maintaining and promoting a culture of compliance. The Code sets forth our standards for business ethics, which have been approved and are supported by our Board of Directors and management. The Code embodies our company values of integrity and accountability and enables us to execute our shared responsibility to create healthier futures. The Code is updated annually to reflect new developments in policies, laws, and regulations and to ensure that our Code aligns with our business activities and structure.</p> <p>Cencora ensures accountability for and adherence to the Code by requiring team members to review and acknowledge the Code annually, conducting background checks on certain team members, investigating reports of violations, and taking disciplinary actions where appropriate. Cencora has adopted a Human Rights Policy that is aligned with the principles of several globally recognized standards, and which reaffirms the Company's commitment to prohibiting child labor and forced labor in all its forms, and to recognizing employee freedom of association, the right to collective bargaining, and protection from employment discrimination. Our commitment to human rights extends beyond our own operations throughout our entire value chain. Our suppliers must also uphold the human rights of workers and treat them with dignity and respect.</p> <p>Cencora's Supplier Code of Conduct sets forth the basic expectations with respect to various ethics and compliance matters that Cencora and its subsidiaries and affiliates around the world has established for its suppliers. Cencora developed the Supplier Code of Conduct based on the Pharmaceutical Supply Chain Initiative's (PSCI) Pharmaceutical Industry Principles, Cencora's Code of Ethics and Business Conduct, and with influence from various international human rights standards, including the 10 Principles of the United Nations Global Compact and UN Sustainable Development Goals.</p> <p>As a reflection of Cencora's policy commitments, the following are examples of major external initiatives Cencora and Alliance Healthcare engaged in during FY23: United Nations Global Compact (UNGC), United Nations Sustainable Development Goals (SDGs), Science Based Target Initiative (SBTi), The World Resources Institute's Greenhouse Gas Protocol, CDP's climate change program, Business Council for the United Nations through United Nations Foundation (UNF), U.S. Chamber of Commerce, National Health Policy Forum, Community Anti-Drug Coalitions of America (CADCA), Task Force for Climate-related Disclosures (TCFD), Sustainable Accounting Standards Board (SASB), World Economic Forum Stakeholder Capitalism Metrics (WEF), UK Climate-related Financial Disclosure (CFD) regulations, Business Roundtable, Norwegian plastic pledge, Plastløftet, the EU Green Deal in Netherlands, United Nations Women's Empowerment Principles, and the U.S. Health Sector Climate Pledge.</p>

\*Page numbers refer to page number indicated in actual document, not PDF page count

GRI disclosure number	GRI disclosure title	Page and source*	Additional information
2-24	Embedding policy commitments	<a href="#">CoE</a>	<p>All company directors, officers, and team members are expected to understand and adhere to the legal standards and ethical principles established in Cencora’s Code of Ethics and Business Conduct, to conduct themselves with the highest degree of integrity and honesty, and to comply with all applicable laws, regulations, and rules. Cencora expects its leadership to lead by example and to demonstrate the ethical behavior required by the Code in all facets of their work and their interaction with team members and the public. Cencora ensures accountability for and adherence to the Code by asking team members to review and acknowledge the Code annually, conducting background checks on certain team members, reviewing contracts for compliance with the Code, investigating reports of violations, and taking disciplinary actions where appropriate.</p> <p>Cencora requires that significant contracts be reviewed by a company lawyer. Legal review helps to avoid contracts that are inappropriate or unlawful; identify and minimize unfavorable contract provisions; enter contracts that are appropriate for the business circumstances and in compliance with the Code of Ethics and Business Conduct.</p> <p>The Covered Business Partner (CBP) Program is managed by Cencora’s Office of Compliance (OOC) and is designed to review domestic and international Covered Business Partners, defined as suppliers, domestic or international agents, vendors, and other partners that provide goods and services on behalf of Cencora in both domestic and global markets. This program creates a centralized, automated, and consistent oversight process for all third parties identified to the OOC through the CBP Program. The OOC screens Cencora’s third parties daily against more than 1,700 sites for court filings, negative media, criminal activity, politically exposed parties, sanctions, and exclusions. Any potential findings are communicated back to the business and if necessary, investigated. The process also requires third parties to sign the Cencora Supplier Code of Conduct and respond to questionnaires.</p> <p>Cencora has processes in place to evaluate and select third-party vendors, with appropriate requirements, terms, and conditions established in contract negotiation. Our business, sourcing, and assurance functions work together to perform due diligence, ensure compliance, and manage and oversee vendor performance.</p> <p>In FY24, Cencora continued to have several initiatives underway to enhance vendor risk management efforts across assurance functions, including the establishment of a formal enterprise-wide Third-Party Risk Management (TPRM) program that aligns assurance, sourcing, and legal functions to enhance third-party assessment, oversight, and controls. This TPRM initiative is working to strengthen evaluation of vendors’ human rights risks and controls to provide greater assurance over these risks.</p>

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GRI disclosure number	GRI disclosure title	Page and source*	Additional information
2-25	Processes to remediate negative impacts	<a href="#">CoE</a> <a href="#">Supplier Code of Conduct: PG 14</a>	
2-26	Mechanisms for seeking advice and raising concerns	<a href="#">Supplier Code of Conduct: PG 14</a>	
2-27	Compliance with laws and regulations	<a href="#">10-K: PG 26</a> <a href="#">Safe and Secure Distribution of Controlled Substances</a>	
2-28	Membership associations	<a href="#">Policy Statement on Political Engagement</a>	
2-29	Approach to stakeholder engagement	<a href="#">Stakeholder engagement section</a>	
2-30	Collective bargaining agreements	<a href="#">10-K: PG 17</a>	

\*Page numbers refer to page number indicated in actual document, not PDF page count

**GRI 3: Material topics**

GRI disclosure number	GRI disclosure title	Page and source*	Additional information
3-1	Process to determine material topics		<p><b>FY24 materiality assessment process</b>                      In FY24, we leveraged the comprehensive materiality assessment completed in FY23 to evaluate and prioritize material topics for this year's report. Our approach ensures alignment with the evolving needs of our business and the expectations of our stakeholders, including investors, customers, nonprofit partners, and internal business leaders.</p> <p><b>FY23 materiality assessment recap</b>                      In FY23, Cencora engaged with a third-party consulting partner to conduct a thorough materiality assessment. This assessment involved several key activities:</p> <ol style="list-style-type: none"> <li><b>1. Desktop research:</b> Our consulting partner conducted extensive research, reviewing publicly available information, peer benchmarking, rater/ranker surveys, and third-party standards (GRI, SASB, etc.). This research informed the development of an initial list of topics relevant to our industry and business, which then guided stakeholder interviews and an online survey.</li> <li><b>2. Stakeholder interviews:</b> Interviews were conducted with a diverse set of key internal stakeholders. These interviews provided a global perspective and industry insights on the initial corporate responsibility topic list, highlighting which topics were most important and why.</li> <li><b>3. Online survey:</b> An online survey was distributed to gather input from a broader external audience. Respondents rated the importance of each topic to the business and the level of stakeholder interest. The survey results were compiled, and data analytics were applied to generate insights.</li> <li><b>4. Workshop:</b> The results from the research, interviews, and survey were presented to a cross-functional team of Cencora leaders. During the workshop, the team discussed the findings and aligned on a final list of material topics.</li> </ol> <p>The final list of material topics was vetted and approved by the Global Corporate Responsibility Impact Council, the Executive Management Committee, and the Board of Directors.</p> <p><b>Historical context and ongoing efforts</b></p> <p><b>FY21:</b> As part of the Alliance Healthcare integration, we reviewed and assessed materiality through desktop research, stakeholder interviews, and workshops. This process highlighted strong alignment between the two corporate responsibility strategies, which is reflected in our revised and integrated strategy. Alliance Healthcare was formally included in the most recent materiality assessment process.</p> <p><b>FY22:</b> We announced our intent to acquire PharmaLex Holding GmbH (PharmaLex), with the acquisition closing on January 1, 2023. PharmaLex was incorporated into the FY23 materiality analysis.</p>

\*Page numbers refer to page number indicated in actual document, not PDF page count

GRI disclosure number	GRI disclosure title	Page and source*	Additional information
			<p><b>Continuous materiality assessment</b></p> <p>We view materiality as an ongoing exercise. To support this dynamic approach, in FY23, we established an Emerging Issues Committee. This Committee, comprising senior leadership from across the enterprise, proactively identifies, elevates, and mitigates current and emerging issues impacting our company and key stakeholders. The Committee's structured, consistent approach ensures that we continuously evaluate issues and potential actions in our materiality assessment.</p>
3-2	List of material topics	<a href="#">Corporate Responsibility microsite</a>	<p>The material topics identified in our most recent assessment are listed below. Individual material topics are grouped within the following five categories: Governance, Ethics &amp; Compliance, People &amp; Communities, Supply Chain &amp; Customers, Environment &amp; Stewardship, and Healthcare Landscape.</p> <p><b>Environmental</b></p> <ul style="list-style-type: none"> <li>• GHG emissions and energy management</li> <li>• Product and packaging sustainability</li> <li>• Sustainable food production and biodiversity</li> <li>• Waste management</li> <li>• Water management</li> </ul> <p><b>Social</b></p> <ul style="list-style-type: none"> <li>• Access to affordable and quality healthcare</li> <li>• Advancing global public health outcomes</li> <li>• Community impact and humanitarian work</li> <li>• Customer welfare and prescription drug safety</li> <li>• Human rights and labors</li> <li>• Product quality and safety</li> <li>• Resilient and responsible supply chain</li> <li>• Safety, health, wellness, and mental health</li> <li>• Talent attraction, retention, and development</li> </ul> <p><b>Governance</b></p> <ul style="list-style-type: none"> <li>• Business continuity and climate impacts</li> <li>• Business ethics and compliance</li> <li>• Cybersecurity, data protection, and privacy</li> <li>• Governance and public policy</li> <li>• Corporate responsibility reporting and transparency</li> </ul> <p>Indicators included within this index are considered material. Bolded indices are considered material as part of our core reporting.</p>

\*Page numbers refer to page number indicated in actual document, not PDF page count

GRI disclosure number	GRI disclosure title	Page and source*	Additional information
3-3	Management of material topics	<a href="#">Corproate Responsibility microsite</a> <a href="#">Healthy customers and communities</a> <a href="#">Resilient and sustainable operations</a> <a href="#">Purpose-driven team members</a> <a href="#">Safe and Secure Distribution of Controlled Substances</a> <a href="#">CoE</a>	<p>Cencora applies the principles contained within the Precautionary principle to our corporate responsibility programs, but we do not have a policy regarding the precautionary principle or approach.</p> <p>In FY24, we continued to make progress on our aspirational goals, aligned with our material issues.</p> <p>Bolded and shaded areas within this report indicate material topics. Material topics cover all Cencora operations and subsidiaries, unless otherwise noted. The management of our economic, environmental, and social material topics is included in disclosure 3-3 throughout this index.</p>

\*Page numbers refer to page number indicated in actual document, not PDF page count

**Economic Topics**

GRI disclosure number	GRI disclosure title	Page and source*	Additional information
3-3	<b>Management of material topics</b>	<a href="#">Resilient and sustainable operations</a> <a href="#">Healthy customers and communities</a> <a href="#">Safe and Secure Distribution of Controlled Substances</a>	<p>Our economic material topics include understanding and managing financial risks and opportunities of climate-related issues on our business and supporting the communities where we live and work.</p> <p>We annually assess our management approaches to our material topics to ensure we are adopting new strategies or best practices as identified through collaborations with both internal and external stakeholders, industry benchmarking, and other research.</p> <p>*Bolded and shaded areas indicate material economic topics</p>
201-1	Direct economic value generated and distributed	<a href="#">10-K: PG 31</a>	
201-2	<b>Financial implications and other risks and opportunities due to climate change</b>	<a href="#">10-K: PG 27</a>	<p>In FY20, we engaged a third party to perform a physical risk assessment on Cencora’s top 100 locations. In FY22, we updated the scope of this assessment to include nearly 300 additional locations as part of the acquisition of Alliance Healthcare. The assessment quantified and scored our company’s risk exposure across seven climate hazard indicators, such as heat waves, wildfires, and hurricanes. Overall, our risk exposure was found to be moderate, with wildfires the most significant risk indicator. The assessments provided valuable information to better inform our strategy and incorporate the findings into our enterprise risk management and business continuity programs. Moving forward, we plan to update this assessment on an annual or biennial basis.</p> <p>In FY23, we completed business impact analyses for three of our largest businesses in the U.S. This assessment incorporated the climate impact assessment results from previous years, as well as other elements across functional areas that impact business resilience, preparing us to serve customers and keep our team members safe in the event of potential business disruptions.</p> <p>In FY24, we began updating our physical risk assessment across our top 500 assets by value in line with updated climate models, Shared Socioeconomic Pathways (SSP), specifically scenarios SSP2-4.5 (medium emissions) and SSP5-8.5 (high emissions). This analysis will incorporate both an assessment of physical risks across nine climate hazards and a financial risk impact analysis. The project is expected to be finalized in the first quarter of FY25.</p> <p>In FY24, we engaged an external consultant to assist the Corporate Responsibility team in completing a Double Materiality Assessment (DMA) in an ongoing readiness effort to comply with the Corporate Sustainability Reporting Directive (CSRD). We will continue to make progress towards compliance with issuing our CSRD report in FY27 as part of our reporting requirements in the European Union (EU).</p>

\*Page numbers refer to page number indicated in actual document, not PDF page count

GRI disclosure number	GRI disclosure title	Page and source*	Additional information
201-3	Defined benefit plan obligations and other retirement plans	<a href="#">Caring for team members</a> <a href="#">Team Member Benefits</a>	
203-1	<b>Infrastructure investments and services supported</b>	<a href="#">Healthy customers and communities</a>	<p><b>In FY24, the Cencora Impact Foundation donated more than \$6.4M to nonprofit organizations. Through our matching gifts and volunteer/ board service grants program, more than 840 nonprofit organizations were supported.</b></p>
203-2	Significant indirect economic impacts	<a href="#">Supplier Diversity</a> <a href="#">Healthy customers and communities</a>	<p>In FY24, we continued to contract with a third party to provide an updated economic impact study based on our spend with diverse suppliers and geographic locations for those businesses. The study showed that Cencora’s spending during FY24 with its diverse and small suppliers throughout the U.S. generated direct and indirect economic activity in our supply chain and communities in the following ways:</p> <ul style="list-style-type: none"> <li>• Cencora’s direct purchases of \$3B from small and diverse businesses supported \$4.6B in cumulative revenues earned by all businesses impacted by our supplier diversity program.</li> <li>• Cencora’s spending with small and diverse suppliers supported an estimated 12,710 jobs within our supply chain and in the suppliers’ communities.</li> <li>• Cencora’s purchases from small and diverse suppliers supported jobs throughout the supply chain that paid employees a total of \$543M in wages.</li> <li>• Cencora’s small and diverse business generated \$468.2M in FY24 in personal, business, and sales taxes</li> </ul>

\*Page numbers refer to page number indicated in actual document, not PDF page count

GRI disclosure number	GRI disclosure title	Page and source*	Additional information
204-1	Proportion of spending on local suppliers	<a href="#">Supplier Diversity</a>	<p>We promote the success of small and diverse, businesses. In FY24, we engaged more than 1,000 small and diverse suppliers across the United States, spending more than \$3 billion in the U.S. on small and diverse businesses. Our FY24 spend with small businesses was \$2.9B. Spend with minority-owned businesses was \$284M. Our spend with women-owned businesses was \$119M during the same period. Our spend with veteran-owned businesses was \$26.6B. As with most recent years, the life sciences industry, which includes many of our direct suppliers, witnessed growth among small businesses. Our increase in spend with Small Business Enterprises (SBEs) was encouraging as it highlighted our efforts to increase the awareness of small and diverse businesses among our team members and customers. We will continue to launch initiatives in FY25 to bring greater awareness of our current small and diverse business partners as we seek to maintain our growth momentum.</p> <p>Cencora Marketplace is an example of how we are demonstrating our commitment to support and elevate small and diverse suppliers. In FY22, we piloted Cencora Marketplace, a platform to connect verified manufacturers with our independent pharmacy customers to help them secure inventory and community needs. We are proud that our efforts have resulted in 70% of the sellers on Marketplace in FY24 were diverse owned. To make it easier for our customers to identify diverse manufacturers on Marketplace, we established diversity icons and educated our sales team on the business case for supporting diversity. In addition to supporting diverse manufacturers, Marketplace allows our retail customers to source products supporting their ethnic communities. In FY24, we launched a Marketplace Diversity Summit, where we provided a platform for prospective diverse partners to connect with our Marketplace team. The event will allow us to educate the participating diverse suppliers about Marketplace while identifying opportunities in retail.</p>

\*Page numbers refer to page number indicated in actual document, not PDF page count

GRI disclosure number	GRI disclosure title	Page and source*	Additional information
205-1	Operations assessed for risks related to corruption	<a href="#">Supplier Code of Conduct</a>	<p>The Office of Compliance (OOC) conducts an annual compliance risk assessment and partners with Enterprise Risk Management as part of its Global Risk Assessment which includes questions related to the risk of corruption, fraud, and strength of compliance culture. This risk information is then used to prioritize monitoring and other targeted mitigation initiatives.</p> <p>The Covered Business Partner (CBP) Program is managed by the OOC and is designed to review domestic and international Covered Business Partners, defined as suppliers, domestic or international agents, vendors, and other partners that provide goods and services on behalf of Cencora in both domestic and global markets. This enterprise-wide program creates a centralized, automated, and consistent oversight process for all third parties identified to the OOC through the CBP Program. The OOC screens Cencora’s third parties daily against over 1,700 sites for court filings, negative media, criminal activity, politically exposed parties, sanctions, and exclusions. Potential findings are communicated back to the business and, if necessary, investigated. The process also requires our Covered Business Partners to sign our Supplier Code of Conduct and respond to questionnaires. Results of the screening, monitoring, and investigation give the OOC valuable insight to potential risks that may arise from the relationship. It also allows us to create strategic risk mitigation plans, audits, quality agreements, and other contractual requirements. The program enables us to continue to monitor and ensure that mitigation efforts are in place for the highest risk ranked third parties and to hold those businesses accountable for these risk-reducing or controlling efforts.</p> <p>On July 1, 2022, the Norwegian Transparency Act came into effect and requires many companies doing business in Norway, including some Cencora business units, to regularly conduct human rights due diligence; publish an annual human rights statement; and respond to third-party requests for information regarding adverse human rights impacts. In FY22, Cencora’s OOC implemented a due diligence process in compliance with the Act. In FY24, Cencora’s Norwegian company published its second report on risk assessment work related to their supply chain. They have improved the system for monitoring due diligence assessments, which has effectively streamlined the evaluation process of suppliers. As a result, all suppliers relating to goods not for resale and the key commercial suppliers have been assessed. In FY24, no unsatisfactory conditions have been uncovered in their supply chain, nor have there been sanctions imposed on suppliers or partners due to lack of compliance. Having a robust sanctions compliance program is a well-recognized mitigation strategy against risks related to illegal activities with sanctioned entities and individuals.</p> <p>At Cencora, the OOC implements a trade sanctions screening program based on the nature of our business, transactions and activities, and other factors affecting our organization. As a part of the trade sanctions screening process, the OOC is collecting information for active customers, vendors, and suppliers from business unit databases globally to screen our third parties against the consolidated Office of Foreign Assets Control (OFAC) sanctions list. Currently, to complete the screening, we utilize the Lexis/Nexis screening tool which allows us to access more than 1,100 sanctions and watch lists. Each month, the OOC collects an average of 950,000 lines of data in collaboration with Cencora’s business groups to screen relevant parties and conduct business in a compliant manner.</p>

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Cencora has processes in place to evaluate and select third-party vendors, with appropriate requirements, terms, and conditions established in contract negotiation. Our business, sourcing, and assurance functions work together to perform due diligence, ensure compliance, manage and oversee vendor performance.

Cencora has several initiatives underway to enhance vendor risk management efforts across assurance functions, including the establishment of a formal enterprise-wide Third-Party Risk Management (TPRM) program that aligns assurance, sourcing, and legal functions to enhance third-party assessment, oversight, and controls. This TPRM initiative is working to strengthen evaluation of vendors' human rights risks and controls to provide greater assurance over social risks. In FY23, as part of the TPRM program development, a cross-functional team evaluated and selected enterprise technology that will facilitate the integrated due diligence and monitoring processes. In FY24, Cencora implemented the selected enterprise technology to enable comprehensive third-party screening, due diligence, assessment, and monitoring, across numerous assurance areas including but not limited to compliance, privacy, information security and business continuity. This enhanced TPRM program and supporting technology will be deployed across the organization in subsequent years, in alignment with updated sourcing processes.

205-2      Communication and training about anti-corruption policies and procedures      [CoE: PG 48-51](#)

This year we are further aligning the timing of our annual Compliance training launch to align with the beginning of our fiscal year. Code and Anti-Bribery and Anti-Corruption ABAC training was launched in October 2024 across the globe and will be due in late December 2024. Completion metrics will not be available until January 2025.

Annually, employees are required to re-acknowledge their familiarity with the Code and commit to abide by its requirements. The Office of Compliance has a process for tracking completion and following up with employees that have not completed the Code of Conduct acknowledgement and other mandatory compliance trainings. For employees where acknowledgement is not received, the Office of Compliance works with HR to take appropriate corrective action as allowed by local law.

The Code training launched in October 2024, was provided in 30 languages, and the ABAC training was provided in 20.

205-3      Confirmed incidents of corruption and actions taken      [CoE: PG 48](#)

The Cencora reporting hotline, managed by a third party, is available 24 hours a day, 7 days a week to team members, contractors, and third parties. The hotline allows team members and third parties to report concerns or incidents anonymously, if permitted by country law. Reports can be filed via either the telephone or online. Cencora compared our FY24 compliance hotline report data with the most recently available industry benchmarks from 2023. In FY24, Cencora received 0.8 compliance hotline reports per 100 employees. In comparison with industry benchmarks, we are within the industry range of 0.3 to 13.7 compliance hotline reports per 100 employees and slightly below the industry median of 1.57 reports per 100 employees.

GRI disclosure number	GRI disclosure title	Page and source*	Additional information
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<a href="#">CoE: PG 33</a>	
207-1	Approach to tax		Cencora has a longstanding commitment of adherence to sound corporate governance to ensure that Cencora is managed with the highest standards of responsibility, ethics, and integrity in accordance with its Corporate Governance Principles and Code of Ethics and Business Conduct. Consistent with the Cencora Code of Ethics requirement to comply with all applicable laws and regulations, Cencora's directors, officers, and employees operate in compliance with applicable tax laws and regulations in every jurisdiction where we operate, including the timely filing of all required tax returns, reports, and disclosures, and paying the appropriate amount of tax at the required time.
207-2	Tax governance, control, and risk management	<a href="#">Finance Committee</a> <a href="#">UK Tax Strategy</a> <a href="#">10-K: PG 24</a>	The Senior Vice President of Tax serves as the head of global taxes and is responsible for overseeing tax risk management, tax governance and tax compliance issues for Cencora. Cencora's directors, officers, and employees exercise reasonable care and due diligence with respect to compliance and planning issues with the objective of minimizing potential tax risk. Depending on the complexity and/or the materiality of a potential transaction or compliance issue, external advice, guidance, and support is sought from qualified external advisors and subject matter tax experts in order to eliminate or minimize any tax risks that might arise in connection with that transaction or tax compliance issue where there may be a question regarding the proper interpretation or application of any tax law or regulation.
207-3	Stakeholder engagement and management of concerns related to tax		Cencora's directors, officers, and employees are committed to fully cooperate with all tax authorities and their representatives in a transparent, collaborative, and professional manner. We track trends in tax transparency and review our tax disclosures on an annual basis.

\*Page numbers refer to page number indicated in actual document, not PDF page count

Environmental Topics

GRI disclosure number	GRI disclosure title	Page and source*	Additional information
3-3	Management of material topics	<a href="#">Environmentally aware</a>	<p>Our environmental material topics include climate impacts, energy, GHG emissions, transportation efficiency, responsible packaging, and waste management and recycling. These material topics were determined in a recent materiality assessment. Environmental material topics cover all Cencora operations and subsidiaries, unless otherwise noted.</p> <p>We annually assess our management approaches to our material topics to ensure we are adopting new strategies or best practices as identified through collaborations with both internal and external stakeholders, industry benchmarking, and other research. In the last year, we have increased engagement and awareness across the enterprise in relation to our environmental sustainability commitments and progress. As we continue to improve and streamline our data collection processes as part of the integration with Alliance Healthcare and more recently, PharmaLex, we have identified certain challenges in implementing a consistent level of environmental data governance and controls across the enterprise. To address data availability, quality, and access challenges, Cencora has made significant investments in an environmental sustainability data management system to not only centralize where data is managed but also to increase visibility and engagement from stakeholders. We implemented this system for the Global Corporate Responsibility team in FY22, began integrating Alliance Healthcare in FY23, and in FY24 increased our focus on trainings and formalizing quality assurance/quality control and attestation. This implementation process is ongoing. In FY24, our Alliance Healthcare businesses and some Pharmalex locations began leveraging the new system more fully, eliminating the need for collection templates in most cases. Additionally, in FY24, significant efforts were made to document and improve understanding of the Alliance Healthcare markets data.</p> <p>Our environmental data for FY24 includes actual and estimated figures from across Cencora, including Alliance Healthcare and PharmaLex where possible.</p> <p>We recognize that the economic, social, and physical environments in which our company operates are integral to our ability to deliver better patient outcomes. Our purpose becomes increasingly evident in the event of climate-related issues such as severe weather events or natural disasters. Through our Global Business Resilience team, we continue to be prepared to remain operational in the event of a disaster, so that we may continue to serve our customers and their patients. We are implementing a phased approach to business continuity planning to ensure that Cencora’s network is equipped to handle potential disruptions from natural disasters or other aspects that may be related to climate change.</p> <p>From energy efficiency and GHG emissions management to responsible packaging, Cencora incorporates a sustainability mindset into all that we do. We work collaboratively</p>

\*Page numbers refer to page number indicated in actual document, not PDF page count

across the enterprise to implement efficiency opportunities and share best practices and lessons learned to further our impact across our network. We work to deploy efficiency measures across the organization, including LED retrofits, energy audits, conveyor energy management, building automation system upgrades, and more. We also continue to assess opportunities to perform energy or re-/retro-commissioning audits at our facilities to identify further efficiency measures. Our global specialty logistics provider company, World Courier, achieved recertification for both ISO 9001 and 14001 standards for quality and environmental management.

Cencora aims to reduce absolute scope 1 and 2 GHG emissions 54.6% by FY2032 from a FY2019 base year. Cencora also commits that 82% of its suppliers by spend, covering purchased goods and services, will have science-based targets by FY2027. Our near-term targets have been approved by the Science Based Target initiative (SBTi) (see <https://sciencebasedtargets.org/companies-taking-action>).

**\*Bolded and shaded areas indicate material environmental topics**

301-2	Recycled input materials used	<a href="#">Waste management, recycling and sustainable packaging</a>	This topic is not relevant to our business as Cencora does not manufacture products.
301-3	Reclaimed products and their packaging materials	<a href="#">Waste management, recycling and sustainable packaging</a>	This topic is not relevant to our business as Cencora does not manufacture products.
302-1	Energy consumption within the organization		<p><b>Our FY24 energy consumption was as follows:</b></p> <p><b>Non-renewable stationary fuel: 112,572 MWH (405,259 GJ)</b></p> <p><b>Vehicle fuel: 322,180 MWH (1,159,848 GJ)</b></p> <p><b>Non-renewable electricity: 238,624 MWH (859,046 GJ)</b></p> <p><b>Renewable electricity: 66,479 MWH (239,325 GJ)</b></p> <p><b>Heat: 2,037 MWH (7,332 GJ)</b></p> <p><b>Total energy: 741,892 MWH (2,670,810 GJ)</b></p>
302-3	Energy Intensity		Energy intensity for FY24 was 0.0000025 MWH/\$ Revenue
302-4	Reduction of energy consumption	<a href="#">Climate and energy management</a>	<p><b>Our FY24 energy consumption compared to our FY19 base year1 were as follows:</b></p> <p><b>8% increase in total stationary and vehicle fuel consumption</b></p> <p><b>8% increase in non-renewable electricity</b></p> <p><b>29% increase in renewable electricity</b></p>

\*Page numbers refer to page number indicated in actual document, not PDF page count

48% increase in heat  
4% increase in total energy

Our FY24 energy consumption compared to our FY19 base year<sup>1</sup> were as follows:

11% increase in total stationary and vehicle fuel consumption

2% increase in non-renewable electricity

16% increase in renewable electricity

31% increase in heat

8% increase in total energy

Increased demands for facility heating and fleet fuel use due to increases in operational growth over the years has contributed to our increases in total energy. Our total electricity demands continue to decrease as we work to increase efficiencies of our facilities, and our renewable electricity coverage has continued to climb as we implement more renewable solutions in our network.

Globally in FY24, roughly 21.8% of our electricity consumption came from renewable sources.

We regularly assess and explore opportunities to increase energy efficiency through lighting upgrades, HVAC, and other improvement opportunities. In FY24 our eco-responsible building in Prague, Czech Republic earned a Building Research Establishment Environmental Assessment Method (BREEAM) Excellent certification for both ‘new-construction’ and ‘in-use’ stages, and our distribution center in Illescas, Spain, which houses Alloga operations, received Outstanding, and was honored as 2024 Logistica Professional Awards winners in the category of “Inmologistics – Sustainable Projects”.

<sup>1</sup>Note: We re-baselined in FY23 due to the divestiture of our Egypt business.

303-5 Water consumption

Cencora does not manufacture products and therefore, water consumption is a non-material topic. We estimate consumption for FY24 was approximately 1,947,922 cubic meters of water. This estimate includes estimated consumption for sanitary purposes for Cencora inclusive of our Alliance Healthcare and PharmaLex footprint. Please note, this is an engineering estimate based on water use for sanitation purposes and locations with cooling towers. We do not manufacture products, so we do not have water associated with manufacturing processes.

305-1 Direct (Scope 1) GHG emissions [Climate and energy management](#)

Our Scope 1 emissions for FY24 were 135,087 MT CO<sub>2</sub>e.  
Our Scope 1 emissions for our FY19 base year were 98,742 MT CO<sub>2</sub>e.<sup>1</sup>  
<sup>1</sup>Note: We re-baselined in FY23 due to the divestiture of our Egypt business.

305-2 Energy indirect (Scope 2) GHG emissions [Climate and energy management](#)

Our Scope 2 location-based emissions for FY24 were 88,699 MT CO<sub>2</sub>e.  
Our Scope 2 location-based emissions for our FY19 base year were 110,191 MT CO<sub>2</sub>e.<sup>1</sup>  
Our Scope 2 market-based emissions for FY24 were 79,063MT CO<sub>2</sub>e.

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			<p>Our Scope 2 market-based emissions for our FY19 base year were 100,593 MT CO<sub>2</sub>e.<sup>1</sup></p> <p><sup>1</sup>Note: We re-baselined in FY23 due to the divestiture of our Egypt business.</p>
305-3	Other indirect (Scope 3) GHG emissions	<a href="#">Climate and energy management</a>	<p>Our total Scope 3 emissions for FY24 were 40,504,084 MT CO<sub>2</sub>e.</p> <ul style="list-style-type: none"> <li>• Scope 3 Upstream emissions: 40,249,539 MT CO<sub>2</sub>e</li> <li>• Scope 3 Downstream emissions: 254,545 MT CO<sub>2</sub>e</li> </ul> <p>Our total Scope 3 emissions for our FY19 base year were 19,881,916 MT CO<sub>2</sub>e.</p> <ul style="list-style-type: none"> <li>• Scope 3 Upstream emissions: 19,778,703 MT CO<sub>2</sub>e</li> <li>• Scope 3 Downstream emissions: 104,213 MT CO<sub>2</sub>e</li> </ul> <p><i>Scope 3 emissions calculations include actual emissions calculations using spend-based, hybrid, and activity-based methodologies based on the category and available data. Categories calculated or estimated in FY24 include categories 1 through 9, 11-13, and 15. For further details, please see the Environmental Reporting Criteria within this Reporting Index.</i></p>
305-4	GHG emissions intensity		<p>Our GHG emissions intensity (scope 1 &amp; 2 emissions) for FY24 is 0.0000007 MT CO<sub>2</sub>e/\$ Revenue.</p>
305-5	Reduction of GHG emissions	<a href="#">Climate and energy management</a>	<p>In FY24, our Scope 1 &amp; 2 (market-based) GHG emissions were approximately 214,150 MT CO<sub>2</sub>e. In FY19, our Scope 1 &amp; 2 (market-based) GHG emissions were approximately 199,335 MT CO<sub>2</sub>e.<sup>1</sup></p> <p>Our total Scope 1 and 2 emissions increased by 7% from our FY19 base year.</p> <p>We realized a 37% increase in our Scope 1 emissions and a 21% decrease in our Scope 2 market-based emissions from our FY19 base year.</p> <p>Our Scope 1 increase is largely due to increased data access, accuracy and availability, business growth, and calculation improvements. Specifically, in FY24 we expanded the scope and coverage of our refrigerant data and estimates, which now include a larger portion of our business than was available in FY19. Revisions to our base year data are under review.</p> <p>Our Scope 2 reductions are a result of continued implementation of best practices and initiatives across the enterprise to reduce emissions including increasing our renewable energy purchases and on-site systems and improving building efficiencies through lighting upgrades. For example, in FY24, we completed a solar photovoltaics (PV) installation at the World Courier facility in Stockholm, Sweden and initiated PV system projects in Zurich, Switzerland and Copenhagen, Denmark that are expected to go live in FY25. Alliance Healthcare also initiated a solar project at the Preston, UK site, which is on track to go live in FY25.</p> <p>As we ramp up our decarbonization efforts in line with our science-based target, we anticipate we will start to see our emissions trend downwards with our global strategies surrounding renewable energy and fleet alternative fuel adoption. With the continued growth of our business, our footprint has changed significantly over the last several years,</p>

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			<p>but we have remained committed to improving our operational efficiency, investing in renewable energy, and exploring new opportunities for innovation.</p>
306-1	<p>Waste generation and significant waste-related impacts</p>	<p><a href="#">Waste management, recycling and sustainable packaging</a></p>	<p>Cencora strives to reduce waste by focusing first on source reduction wherever feasible, recycling what we cannot eliminate, and landfilling as a last resort. Responsible management and disposal are an important aspect of our waste management strategy. We strive to ensure we properly dispose of waste in our own operations while also considering the downstream impacts of our packaging materials we send to our customers.</p> <p>In most offices worldwide, we cut paper waste and look for opportunities to utilize digital communications. The majority of our waste stream consists of packaging materials, specifically cardboard boxes, polystyrene foams, and plastic films. We achieved a 69% diversion rate in FY24 for our in-scope locations.</p> <p>Cencora continues to aim for leveraging sustainable packaging and removing single-use, petroleum-based materials like plastics and polystyrene foam from our operations wherever feasible.</p> <p>While we have control over the packaging solutions we utilize, we do not always have control over what our products arrive in from our upstream suppliers. We continue to look for alternative disposal options for hard-to-recycle plastics and utilize our third-party waste management partners to help identify opportunities.</p>
306-2	<p>Management of significant waste-related impacts</p>	<p><a href="#">Waste management, recycling and sustainable packaging</a></p>	<p>In the U.S., we have a national vendor who manages a majority of our U.S. locations waste services, sites that are not covered by this relationship work with their local providers for services. Global locations are managed at the market or local level based on availability and service needs. Additionally, we have several specific recycling programs for totes, pallets, stock bottles, and electronics. These programs are managed by third-party vendors who track our recycling data and report to us on a quarterly basis. We continuously assess our waste portfolio to identify new opportunities for specific recycling programs.</p> <p>Cencora operates in compliance with local, state, and federal laws and regulations by partnering with a regulated waste disposal company to ensure safe and proper disposal of all hazardous waste.</p> <p>In FY24, Alliance Healthcare continued programs to recycle disposable injection pens in France, UK, and Netherlands, which would otherwise end up in landfills or incinerators, to be used in chairs and lamps. Additionally, AH UK began participating in a program to recycle inhalers. Also, in FY24, MWI launched a major initiative in the US, implementing a reusable tote delivery program for ambient and cold chain orders.</p>
306-3	<p>Waste generated</p>	<p><a href="#">Waste management, recycling and sustainable packaging</a></p>	<p>In FY24, Cencora locations generated a total of 41,339 metric tons (MT) of non-hazardous and hazardous waste<sup>1</sup>.</p> <p>Of that total, 38,811 MT is non-hazardous waste, diverted or not diverted as follows:</p>

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- 26,617 MT diverted
- 12,194 MT not diverted

Cencora operates in compliance with local, state, and federal laws and regulations by partnering with a regulated waste disposal company to ensure safe and proper disposal of all hazardous waste and non-hazardous product waste.<sup>2</sup> In FY24, we disposed of approximately 2,528 MT of total hazardous waste. Of that total, approximately 1,553 is classified as non-hazardous product waste<sup>2</sup> sent for destruction by our hazardous waste partners.

1. Waste data boundary:

- Our waste data is representative of approximately 85% of our locations by square footage,
- Totes and Pallets: U.S. Human Health Distribution Centers
- Electronic waste: All Cencora sites that generated e-waste
- Plastic stock bottles: American Health Packaging (AHP)
- Non-hazardous product waste: U.S. Human and Animal Health Distribution Centers, Specialty, American Health Packaging (AHP), and corporate offices
- Hazardous waste: U.S. Human and Animal Health Distribution Centers, Specialty, AHP, corporate offices

2. Non-hazardous product waste (U.S. only) includes any product that falls under the EPA’s classification of non-hazardous and does not contain any of the four characteristics of hazardous waste: ignitability, corrosivity, reactivity, and toxicity. This may include any non-saleable item that is not eligible for return to a third-party vendor. These products are handled by our hazardous waste partner, but they are not considered hazardous waste under any local, state, or federal law or regulation. In other countries where we operate, hazardous and non-hazardous waste is defined by local applicable legislation at the point of generation.

306-4	Waste diverted from disposal	<a href="#">Waste management, recycling and sustainable packaging</a>	<p>In FY24, we diverted 26,617 metric tons of waste from the landfill. This was composed of:</p> <ul style="list-style-type: none"> <li>• 15,175 MT of mixed recyclables</li> <li>• 10,666 MT of cardboard</li> <li>• 110 MT of electronic waste</li> <li>• 531 MT of mixed plastics</li> <li>• 134 MT of compost</li> </ul> <p>We achieved a 69% waste diversion rate in FY24.</p>
306-5	Waste directed to disposal	<a href="#">Waste management, recycling and sustainable packaging</a>	<p>In FY24, we generated 38,811 metric tons (MT) of non-hazardous waste. Of that total waste, 12,194 MT were not diverted from landfill or combustion and the remaining 26,617 MT were diverted. We achieved a 69% waste diversion rate.</p>

**In FY24, we disposed of approximately 2,528 MT of total hazardous waste. Of that total, approximately 1,553 MT is classified as non-hazardous product waste sent for destruction by our hazardous waste partners.**

308-1	New suppliers that were screened using environmental criteria	<a href="#">Supply Chain and Stewardship</a> <a href="#">Supplier Engagement Statement</a> <a href="#">Supplier Code of Conduct</a>	<p>All Requests for Proposal (RFP) that go through our standard RFP process are screened according to corporate responsibility programs and commitments, including environmental criteria. In addition, we screen potential purchases for new buildings using LEED standards. Cencora expects all third-party suppliers, vendors, and other business partners to comply with fundamental principles. Many of our suppliers are required by contract to comply with applicable laws and provide us with written certifications that reflect their commitment to abide by the ethical principles set forth in our Code of Ethics and Business Conduct. Cencora is engaged in various initiatives to expand the number of third-party suppliers that are required to provide such contract commitments and certifications.</p>
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Social Topics

GRI disclosure number	GRI disclosure title	Page and source*	Additional information
3-3	Management of material topics	<a href="#">Caring for team members</a> <a href="#">Healthy customers and communities</a> <a href="#">Safe and Secure Distribution of Controlled Substances</a>	<p>Our social material indicators include driving access in healthcare, health and safety, team member benefits and development, and community impact. These material topics were determined in our most recent materiality assessment. Social material topics cover all Cencora operations and subsidiaries, unless otherwise noted.</p> <p>Material social topics are managed by designated committees that are aligned with our purpose to create healthier futures. At the board level, our Governance, Sustainability and Corporate Responsibility Committee reviews and guides the sustainability and corporate responsibility strategy; the social strategy and practices; and monitors implementation and performance of objectives.</p> <p>We annually assess our management approaches to our material topics to ensure we are adopting new strategies or best practices as identified through collaborations with both internal and external stakeholders, industry benchmarking, and other research.</p> <p><b>*Bolded and shaded areas indicate material social topics</b></p>
401-1	New employee hires and employee turnover		<p>In FY24, we hired more than 5,700 new team members, bringing a range of new perspectives into the organization. Of the new hires that joined Cencora’s global employee population in FY24, 49% are women. In the U.S., 68% of our new hires in FY24 are URPOC (underrepresented people of color).</p> <p>Cencora is committed to non-discrimination and fair and equitable processes for promotions and opportunities for advancement. In FY24, 7% of our global team members received a promotion, which was a 2% year-over-year decrease with 9% in FY23. We broadly define a promotion as any increase in responsibility and/or role scope increase that results in a change of reporting relationship, job title, compensation pay band and/or salary. Among the total global workforce, 7% of active female team members were promoted in FY24. This is consistent and equal to the percentage of employees promoted regardless of gender.</p> <p>Our overall global team member turnover rate improved for FY24 at approximately 23%, compared to 30% in FY23. In FY24, voluntary team member turnover was 17% globally, compared to 21% in FY23. Cencora’s FY24 downward trend in total and voluntary terminations is consistent with macro labor trends. Comparing Cencora’s US frontline/entry level jobs against the US Bureau of Labor Statistics’ JOLTS transportation, warehousing and utilities industry benchmark, Cencora’s voluntary termination rates were consistently lower and trended downward at a similar rate throughout the period. As of the end of FY24, we have full staffing across the U.S. distribution center system. We continue to implement progressive talent strategies to develop and retain our team members.</p>

\*Page numbers refer to page number indicated in actual document, not PDF page count

			<p>Data boundary:</p> <ul style="list-style-type: none"> <li>• Total new hires: Cencora global team members. Excludes Alliance Healthcare and PharmaLex team members.</li> <li>• New hires and promotions [women]: Cencora global team members. Excludes Alliance Healthcare and PharmaLex team members.</li> <li>• New hires and promotions [URPOC]: Cencora U.S. team members. Excludes Alliance Healthcare and PharmaLex team members.</li> <li>• Overall and voluntary turnover: Cencora global team members. Excludes Alliance Healthcare and PharmaLex team members.</li> </ul>
401-2	<p>Benefits provided to full-time employees that are not provided to temporary or part-time employees</p>	<p><a href="#">Caring for team members</a> <a href="#">Team Member Benefits</a></p>	<p>Cencora provides benefits to support the health and well-being of eligible full-time team members and their families. In the United States, our myWellbeing program is designed to support the physical, emotional, financial, and social aspects of wellness. Team members can earn points towards a reduction in health insurance premium costs by completing activities, such as monthly challenges, financial training, and getting preventive exams and screenings. To maintain mental and physical health, Cencora provides team members with resources including online meditation and mindfulness videos, as well as access to in-person and at-home fitness activities. A backup dependent care program is also available to support work-life balance of our team members.</p> <p>Additionally, we offer diabetes, musculoskeletal, and neurodiverse support programs for team members and their dependents. To help team members navigate the healthcare system, we provide a navigation and advocacy service to assist in finding the right care, obtaining a medical second opinion, and understanding confusing medical bills.</p> <p>We also offer family building counseling services to help new and prospective parents navigate pre-conception, pregnancy, fertility, adoption, surrogacy, postpartum support, or assistance with returning to work after parental leave. For nursing mothers who travel for work, we offer a service to ship breast milk back to their homes. We also offer student debt coaching and support.</p> <p>We offer up to 12 weeks of paid parental leave to team members following the birth, adoption or surrogacy of a team member’s child. We also offer up to 80 hours/10 days of paid caregiver leave.</p> <p>Cencora is committed to improving access to care and ensuring, to the best of our ability, that our benefit plans provide all our team members, and their families access to high quality, in-network medical care regardless of where they live. We provide reimbursement for allowable travel and lodging expenses when a team member, or their covered dependent, must travel to access in-network, quality medical providers and facilities, including for reproductive health purposes.</p>
401-3	<p>Parental Leave</p>	<p><a href="#">Caring for team members</a> <a href="#">10-K: PG 26</a></p>	<p>We offer twelve weeks of paid parental leave in the United States following birth, adoption, or surrogacy for both parents.</p>

\*Page numbers refer to page number indicated in actual document, not PDF page count

403-1	Occupational health and safety management system	<a href="#">Caring for team members</a>	<p>In FY24, Cencora reinforced our dedication to the health, safety, and well-being of our team members. We launched the "Journey to EHS Excellence" program, establishing a globally aligned vision, mission, and core values. This program included various communication tools such as posters and a launch video to promote a proactive EHS culture.</p> <p>To drive our EHS strategy, we formed a new EHS executive leadership committee and initiated monthly EHS roundtable discussions for site leaders and functional stakeholders. These forums aim to develop a cohesive strategy, raise awareness about incidents, share successful practices, and discuss pivotal topics to advance our culture.</p> <p>We introduced the first risk matrix for EHS incidents to ensure higher-risk incidents receive greater visibility and thorough investigations. Additionally, we developed EHS metrics dashboards to help operations leaders monitor trends and identify improvement opportunities.</p> <p>The foundation set in FY24 will extend into FY25 with a focus on reducing incidents in high-risk areas such as material handling and slips, trips, and falls. The EHS department will collaborate with operations to standardize risk approaches across the Cencora network. Planned initiatives for FY25 include:</p> <ul style="list-style-type: none"> <li>• Improved incident management processes and investigations to ensure thorough analysis and preventive measures</li> <li>• Proactive reporting mechanisms to identify and address risks before they result in incidents</li> <li>• Enhanced pedestrian safety in distribution centers to prevent accidents and injuries</li> <li>• Use of artificial intelligence to identify environmental and safety risks, allowing for more precise and timely interventions</li> <li>• Innovative training solutions to equip team members with the knowledge and skills to stay safe</li> <li>• Targeted risk-based communications to keep team members informed and engaged in safety practices</li> </ul> <p>These initiatives aim to drive continuous improvement and ensure a safer working environment by addressing the root causes of incidents and promoting a culture of safety.</p>
403-2	Hazard identification, risk assessment, and incident investigation	<a href="#">Caring for team members</a>	<p>We have internal hazard identification, risk assessment, and incident investigation processes.</p> <p>Throughout FY24, we maintained our Hazard and Risk Assessment Program and Incident Management Program. We continued to leverage the expertise of third-party EHS consultants to identify risks and hazards within our organization. Our focus remains on achieving best practices in incident reporting, and we have enhanced our reporting processes to include high-</p>

severity events. Through collaboration, we developed a dashboard that provides timely and effective incident metrics, allowing for quicker updates and insights into our safety performance.

403-3	Occupational health services	<a href="#">Caring for team members</a>	In general, Cencora operations expose team members to minimal chemical and physical hazards. Occupational health services are available through contracted services as needed to provide respiratory and hearing exams and medical assistance when incidents occur.
403-4	Worker participation, consultation, and communication on occupational health and safety	<a href="#">Caring for team members</a>	In FY24, we continued to utilize multiple platforms for communicating EHS-related news and information, but we adopted different avenues of communication this year by collaborating with specific teams and leaders to streamline messages through them. We reported a total of 38,263 safety observations this fiscal year. Our intranet platform was newly implemented as we entered FY24, and we are actively working to optimize its use. Additionally, in partnership with internal communications, we launched "The Journey to EHS Excellence," aimed at fostering a positive impact on our safety culture.
403-5	Worker training on occupational health and safety	<a href="#">Caring for team members</a>	<b>Team members receive comprehensive on-the-job training on proper safety procedures, feedback mechanisms, and incentive opportunities prior to commencing work activities. At our U.S. distribution centers, the U.S. Safety Minded program provides team members with monthly topics designed to reinforce EHS training and policies. In FY24, we continued our strategic partnership with the Learning and Development team to enhance EHS knowledge within the Learning Journeys of our employees. This year, we implemented more interactive training for new hires, utilizing a tour-based approach that enables them to observe compliance measures in practice on the floor.</b>
403-6	Promotion of worker health	<a href="#">Caring for team members</a>	<b>Through our wellness programs, Cencora offers resources to help team members reach nutrition and fitness goals, quit tobacco, manage stress, have a healthy pregnancy, and manage health conditions.</b>
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<a href="#">Caring for team members</a>	We are committed to being a global leader in environmental, health, and safety practices. We strive to create a sustainable future by fostering a culture where every team member is committed to protecting themselves, their colleagues, and the environment through innovation, collaboration, and continuous improvement. In FY25, we will continue to implement successful practices across our network while also raising awareness about risks and the benefits of proactive reporting. When incidents do occur, we will take swift action to identify root causes that we can then share with colleagues across Cencora.
403-8	Workers covered by an occupational health and safety management system	<a href="#">Caring for team members</a>	As our global footprint continues to expand through business acquisitions, the Cencora EHS Department is actively collaborating with our enterprise team to trial and evaluate an EHS management system that we are strategizing to implement over the next few years. This initiative aims to create a more unified and collaborative effort globally. The management system represents a comprehensive collection of activities that underscores our commitment to safeguarding our team members, business partners, communities, and the environment, while aligning with applicable global regulations and industry standards. Developed using an ISO framework, this enterprise-wide system will be adopted by all global operations, though the specific implementation may vary among partners as it will be subject to the strategic decisions of our upper leadership. This system will serve as the foundation for effective management,

\*Page numbers refer to page number indicated in actual document, not PDF page count

providing essential tools for Cencora to continuously enhance a health and safety-focused culture across the organization, fostering a shared commitment and standardized processes.

403-9	Work-related injuries	<a href="#">Caring for team members</a>	<ul style="list-style-type: none"> <li>In FY24, our total incident rate for Cencora and Alliance Healthcare lost-time occupational injuries was 3.88 and our incident rate for cases requiring time away from work was 0.13. Both rates show a slight deterioration over the previous fiscal year. These rates cover most operations for both Cencora and Alliance Healthcare. *</li> <li>In FY24, there was one (1) fatality.</li> <li>We did not experience any uncontained spills in FY24.</li> <li>The following FY24 data is based on workers' compensation and work-related injury data. The LTI frequency rate is calculated as 275 lost time injury events x 1,000,000= 275,000,000/70,812,943 total hours worked companywide= 3.88. Therefore, there are 3.88 injury events for every one million hours worked.</li> <li>The LTI severity rate is 9,335 days lost x 1,000 = 9,335,000/70,812,943 total hours worked = 0.13. Therefore, there are 0.13 hours lost per each 1,000 hours worked.</li> </ul> <p>Data boundary: Total incident rate and lost-time occupational injuries: Includes Alliance Healthcare operations and U.S.-based Cencora operations.</p>
403-10	Work-related ill health	<a href="#">Caring for team members</a>	<p>Our ongoing focus remains on addressing the most probable and severe injuries within our organization, with particular attention to musculoskeletal disorders. While we have seen improvements over the past year, our goal is to sustain this momentum by implementing additional controls that minimize the risk of such injuries. An analysis of our incident data reveals that musculoskeletal disorders continue to be our most prevalent type of injury and illness. To combat this issue, we conducted additional ergonomic assessments in FY24 at key U.S. distribution centers, collaborating with a Professional Ergonomist to further identify areas for improvement.</p>
404-1	Average hours of training per year per employee	<a href="#">Caring for team members</a> <a href="#">Safe and Secure Distribution of Controlled Substances</a>	<p>This year we are further aligning the timing of our annual Compliance training launch to align with the beginning of our fiscal year. Code and ABAC training was launched in October 2024 across the globe and will be due in late December 2024. Metrics will not be available until January 2025. Additional Compliance training based on roles, responsibilities, or location has been launched throughout FY24.</p>
404-2	Programs for upgrading employee skills and transition assistance programs	<a href="#">Caring for team members</a>	<p>Team member development is a strategic priority at Cencora, and we are making thoughtful investments to build our talent and culture.</p> <p>In FY24, we strengthened our career development resources to support team members' development needs as they pursue their personal career growth ambitions. We also simplified and strengthened our learning and support resources to enhance manager and team member engagement in goal setting, performance coaching, development planning, and year-end performance evaluations. Our integrated talent framework is based on a principled approach with leadership competency model at its core, fostering inclusion, collaboration, and innovation. Our leadership competency model provides a common language and behavioral standard for assessing performance and potential, which is enabling a culture of accelerated growth and development for our employees.</p>

\*Page numbers refer to page number indicated in actual document, not PDF page count

In FY24, we continue to lean into a modern, consistent learning experience that strengthened the learning experience for team members globally. This included ensuring access to progressive programs, learning technologies, and thought leadership aligned to business strategy. To accelerate skill, capability, and development in a fast-paced, digitally changing environment, it is critical that all team members have access to learning resources to build a workforce that is future-ready. Programs were delivered through our learning experience platform, where team members can grow skills and new marquee leadership development offerings. These leadership development programs are designed to accelerate leadership capability and elevate coaching, inclusion, and engagement skills for all people leaders, specifically focusing on empathy, emotional intelligence, digital mindset, and innovation. In FY24, more than 800 leaders completed these new programs.

Every team member has access to career growth and development opportunities. We are committed to provide an inclusive learning experience that is aligned to business strategy in partnership with our Enterprise Learning Council, which is comprised of senior executives providing direction on prioritization on learning offerings.

Other tools and programs we offer to grow our team members include leadership and professional development programs and resources, tuition reimbursement, and opportunities to volunteer and participate in mentorship programs and employee resource groups. In FY24, 626 team members benefited from our tuition assistance program.

Our team members' feedback will continue to influence and drive key strategic investments and offerings to attract, develop, and retain our talent. These investments are being shaped through a progressive employee listening strategy to foster an inclusive environment where employees can have an active voice and be heard. Throughout FY24, we engaged team members to share their feedback in team meetings, Town Halls, interviews, and listening sessions. To support our team members through our brand transformation, we formed an enterprise employee change network to empower and listen to our employees. In FY24, we launched two enterprise-wide Employee Experience (EX) Pulse Surveys in 22 languages to all team members globally. This survey helps us better understand and act on overall employee feedback and sentiment while measuring cultural inclusion, employee satisfaction, and engagement. In our progressive approach to employee listening, the Pulse Surveys included the Global Inclusion Index, a specific set of questions to measure the sense of inclusion at Cencora. Our score of 70% on the Global Inclusion Index in September 2024 continues to demonstrate a highly inclusive culture. The Global Inclusion Index will inform talent strategies, goal setting, learning courses, and other investments to ensure every voice is heard and that employees feel valued.

404-3 Percentage of employees receiving regular performance and career development reviews

[Caring for team members](#)

At Cencora, our performance management approach is one that enables and rewards our team members fairly when they do their best work on the goals that are aligned to our enterprise strategy and those that matter most to achieving our purpose.

In FY24, we migrated over 6,000 Alliance Healthcare and Alloga team members into our global talent and performance processes and enterprise human capital technology platform. This integration enabled cost reductions due to redundant systems while streamlining HR management processes and optimizing talent management capabilities.

			<p>We continued to prioritize team member development through a robust performance management process that includes a rigorous goal-setting approach, succession planning, performance, and talent calibration, and providing actionable tools and resources for managers and team members to have meaningful conversations focused on impact and outcomes. In FY24, we redesigned our succession planning process to drive a more principled approach to identifying, developing, and mobilizing talent to fill our most critical roles. Our new approach enables us to focus on roles that deliver the most value and ensure current and future talent has developed the required skills to fulfill the critical responsibilities needed for success. Our year-end review process was also another area where we took steps to simplify the performance review template and provide training resources to support employees and managers in having more effective year-end performance review conversations.</p>
<p>405-1</p>	<p>Diversity of governance bodies and employees</p>	<p><a href="#">10-K: PG 9-11</a>  <a href="#">Proxy: PG 7: 13</a>  <a href="#">Executive Management Committee</a></p>	<p>At Cencora, we believe that the unique experiences of our global team members are strategic differentiators in the innovation, success, and growth of our company.</p> <ul style="list-style-type: none"> <li>At the close of FY24, females represented 51% of our overall global workforce, 38% of leadership<sup>3</sup> positions, 44% of manager<sup>4</sup> positions, and 50% of our Executive Management Committee. In the U.S., URPOC represented 51% of the overall workforce, 17% of leadership<sup>5</sup> positions, and 30% of manager<sup>6</sup> positions. None of the members of our Executive Management Committee self-identify as racially or ethnically diverse.</li> </ul> <p>The following is a breakdown of overall U.S. workforce demographics:</p> <p>White 48% of U.S. Population          Black/African American 21%          Hispanic/Latino 16%          Asian 11%          Other races and ethnicities 3%          Non-disclosed 1%</p> <p>In FY24, 6% of our team members in the U.S. self-identified as having a disability and approximately 4% self-identified as a veteran. We continue to work toward disclosing age demographics of our team members in a future reporting cycle.</p> <p>At the close of FY24, 31% of Board members were female and 23% were racially or ethnically diverse.</p> <p><i>Data boundary:</i></p> <ul style="list-style-type: none"> <li>Women [overall workforce]: Cencora global team members and Alliance Healthcare and PharmaLex team members.</li> <li>Women [leadership positions]: Cencora global team members and Alliance Healthcare team members.</li> </ul>

<sup>3</sup> Vice President and above  
<sup>4</sup> Manager level and above  
<sup>5</sup> Vice President and above  
<sup>6</sup> Manager level and above

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		<ul style="list-style-type: none"> <li>• Women [manager positions]: Cencora global team members. Excludes Alliance Healthcare and PharmaLex team members.</li> <li>• URPOC: Cencora U.S. team members. Excludes Alliance Healthcare team members and PharmaLex team members.</li> <li>• Disabled and veteran: Cencora U.S. team members. Excludes Alliance Healthcare and PharmaLex team members.</li> </ul>
<p>405-2</p>	<p><b>Ratio of basic salary and remuneration of women to men</b></p>	<p>We define pay equity as equal pay for women, men, and all ethnicities who are performing substantially similar work. Some of the factors we consider include job-related skills, tenure, experience and education level, performance rating, and geography.</p> <p>We are committed to fostering equal opportunity and pay equity through processes that drive equitable pay decisions and eliminate unexplained pay inequities. Our last analysis revealed there was no statistical difference in pay between male and female employees.</p> <p>To support this, Cencora has a cross-functional team of leaders from Global Compensation, Legal, and Human Resources that is responsible for researching best practices, reviewing pay practices, and working with external resources to analyze current pay equity and with senior leaders to implement changes.</p> <ul style="list-style-type: none"> <li>• We are committed to continuously assessing our pay practices and to making adjustments to ensure we equitably compensate our employees. We have put practices in place when it comes to equal pay for equal work. For example:</li> <li>• We have modified promotional salary increase guidelines.</li> <li>• We removed questions about pay history in the recruiting and interviewing processes of external candidates.</li> <li>• We administer annual merit increases based on both performance and base pay within the pay range and make promotional salary increases based on market competitiveness and internal equity.</li> <li>• We conduct annual assessments that identify potential pay gaps. If disparities are identified that are not explainable by individual differences such as experience or geography, we develop a plan to correct any issues.</li> <li>• We conduct an assessment prior to any enterprise-wide annual and off-cycle increase to ensure that unintentional or unexplainable pay inequities are not created as a result.</li> </ul> <p>Data boundary: Pay equity: Cencora global team members; excludes Alliance Healthcare and PharmaLex team members, senior executives (Level 3 and above), union employees, interns, expatriates, casual</p>
<p>406-1</p>	<p>Incidents of discrimination and corrective actions taken <a href="#">CoE: PG 40-41</a></p>	<p>Cencora has robust policies and procedures to prohibit sexual harassment and to investigate claims of sexual harassment, such as the Policy Prohibiting Sexual and Other Unlawful Harassment. Our sexual harassment policy requires a work environment that is free from all forms of discriminatory harassment, whether that harassment is because of race, color, gender, gender identity, sexual orientation, age, religion, national origin, disability, veteran status, or any other characteristic protected by law. When a report of discriminatory harassment is made, the Human Resources Department will undertake a prompt investigation as may be appropriate</p>

under the circumstances. Confidentiality will be maintained throughout the investigative process to the extent practicable and consistent with the need to undertake a full investigation.

407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">10-K: PG 11; 17</a> <a href="#">Supplier Code of Conduct</a>	
408-1	Operations and suppliers at significant risk for incidents of child labor	<a href="#">Supplier Engagement Statement</a> <a href="#">UK Modern Slavery Act</a> <a href="#">Supplier Code of Conduct</a>	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<a href="#">Supplier Engagement Statement</a> <a href="#">UK Modern Slavery Act</a> <a href="#">Supplier Code of Conduct</a>	
410-1	Security personnel trained in human rights policies or procedures	<a href="#">CoE: PG 32</a> <a href="#">Human Rights Statement</a>	
413-1	<b>Operations with local community engagement, impact assessments, and development programs</b>	<a href="#">Healthy customers and communities</a> <a href="#">Supplier Diversity</a> <a href="#">Access, Adherence and Affordability</a> <a href="#">Foundation 990</a>	<p>Cencora works to advance human and animal well-being by broadening access to healthcare. Embodying our commitment to expanding healthcare access, Cencora seeks to accelerate patient access to therapies while making sure patients adhere to their prescribed dosage and regimen. As part of patient support services, we work closely with manufacturers to develop unique assistance programs that accelerate availability of therapy among patients. We actively pursue improving access to care in the communities where we live and work.</p> <p>In FY24, Cencora provided more than \$2.8M in financial contributions to community-based organizations and global nonprofits. Through the Cencora Impact Foundation, which aims to increase access to healthcare for the most vulnerable populations, more than \$6.4M was donated to charitable organizations.</p> <p>Local community engagement is fostered through various volunteering programs. Our team members have access to myCommunityImpact, which includes our Matching Gifts and Volunteer/Board Service grant program. In FY24, we expanded access to myCommunityImpact to include Alliance Healthcare team members. Currently, ninety-five percent (95%) of our global team members, excluding those in the Pharmalex team who are not integrated into Workday, have access to these programs.</p> <p>It is important to note that while we provide access to these programs, the percentage of total operations for all community impact efforts is not tracked at this time. We utilize other metrics, such as dollar amounts contributed, to measure our impact. Therefore,</p>

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		<p>this disclosure does not imply that a development program or assessment has been executed in all countries or areas during the reporting period, as per GRI 413-1 requirements.</p> <p>Cencora encourages team members from across the enterprise to get involved by offering their volunteer time to support programs that improve access to healthcare, enhance lives, and benefit our world. We offer all our U.S. and Canada-based team members eight hours of paid volunteer time off (VTO) if they are full-time and four hours if they are part-time. In FY24, more than 1,800 Cencora team members volunteered more than 11,000 hours using VTO. We appreciate all our team members who committed their time to giving back to our communities.</p> <p>Since our headquarters is in the Commonwealth of Pennsylvania, we are eligible for the Pennsylvania Educational Improvement Tax Credit (EITC) and Opportunity Scholarship Tax Credit (OSTC) programs, where we make charitable donations to eligible nonprofit organizations as part of our Corporate Giving strategy. Donations via the EITC and OSTC programs totaled \$750,000 in FY24. We allocated funding across four critical areas of need among organizations throughout the state: educational improvement organizations, scholarship organizations, opportunity scholarship organizations, and Pre-K scholarship organizations.</p> <p>Additionally, we have worked to expand our local efforts with various supplier diversity programs with the ultimate strategy of developing diverse business owners and creating jobs in communities where our team members live and work.</p>	
413-2	<p>Operations with significant actual and potential negative impacts on local communities</p>	<p><a href="#">Helping combat the opioid epidemic</a></p> <p><a href="#">Fighting the Opioid Epidemic</a></p> <p><a href="#">Safe and Secure Distribution of Controlled Substances</a></p> <p><a href="#">10-K: PG 79-80</a></p> <p><a href="#">Global Privacy Statement</a></p>	<p>We are committed to doing our part to help drive sustained change and combat the epidemic of opioid misuse. For overall information on our processes and practices, please see <a href="#">Safe and Secure Distribution of Controlled Substances Report</a>.</p> <p>Handling sensitive customer and employee data, as well as proprietary business information, involves complex and evolving global privacy regulations such as GDPR and CCPA. A breach or non-compliance could result in significant legal penalties, reputation damage, and operational disruptions. This not only threatens our business but also affects communities that rely on our services, potentially causing social and economic harm. We are committed to protecting personal data and complying with legal standards to mitigate these risks and support community well-being. For overall information on our processes and practices, please see <a href="#">Global Privacy Statement</a>.</p>
414-1	<p>New suppliers that were screened using social criteria</p>	<p><a href="#">Supplier Engagement Statement</a></p> <p><a href="#">Supplier Diversity</a></p> <p><a href="#">Supplier Code of Conduct</a></p>	<p>Requests for Proposal (RFP) that go through our standard RFP process are generally screened according to corporate responsibility programs and commitments, including social and supply chain diversity criteria. In addition, we screen purchases for new buildings using LEED standards. Cencora expects third-party suppliers, vendors, and other business partners to comply with fundamental principles. Many of our suppliers are required by contract to comply with applicable laws and provide us with written certifications that reflect their commitment to abide by the ethical principles set forth in our Code of Ethics and Business Conduct. Cencora is engaged in various initiatives to expand the number of third-party suppliers that are required to provide such contract commitments and certifications.</p>

\*Page numbers refer to page number indicated in actual document, not PDF page count

414-2	Negative social impacts in the supply chain and actions taken	<a href="#">Allocation</a> <a href="#">Supplier Engagement Statement</a> <a href="#">Safe and Secure Distribution of Controlled Substances</a>	When there is strain on the supply chain, which occurred for example during the onset of the COVID-19 pandemic, securing the supply chain is critical. We rely on our “fair share” allocation program, which takes a data-driven approach to allocation based on historical purchasing data.
415-1	Political contributions	<a href="#">Policy Statement on Political Engagement</a>	
416-1	<b>Assessment of the health and safety impacts of product and service categories</b>	<a href="#">Supply chain and stewardship</a> <a href="#">Helping combat the opioid epidemic</a> <a href="#">Fighting the Opioid Epidemic</a> <a href="#">Supplier Engagement Statement</a>	<b>Cencora has quality standards and works to adhere to those of regulatory bodies in relevant countries where products are manufactured and distributed. Our Quality Management System (QMS) helps ensure that processes for meeting customer and regulatory requirements are applied consistently.</b>
416-2	<b>Incidents of non-compliance concerning the health and safety impacts of products and services</b>	<a href="#">Supply chain and stewardship</a> <a href="#">Helping combat the opioid epidemic</a> <a href="#">Fighting the Opioid Epidemic</a> <a href="#">Supplier Engagement Statement</a> <a href="#">Supplier Code of Conduct</a>	Cencora maintains and adheres to written policies and procedures for the receipt, security, storage, inventory, and distribution of prescription drugs, including policies and procedures for identifying, recording, and reporting losses or thefts, and for correcting errors and inaccuracies in inventories.
418-1	<b>Substantiated complaints concerning breaches of customer privacy and losses of customer data</b>		<b>The required topic-specific disclosure is unavailable due to internal confidentiality restraints.</b>

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## Information security, cybersecurity, and data privacy disclosures

Cencora maintains an Information Security Program and a Privacy Program designed to ensure compliance with regulations (such as GDPR, HIPAA, and CCPA, where applicable), customer commitments, and industry standards. This program, which is led by our Chief Information Security Officer, Data Protection Officers, information security and global privacy teams, is also guided by a concept of trust and accountability, and includes, for instance, comprehensive policies and annual training of all associates as well as role-based training in many instances. For instance, members of the IT department have continuous training at least monthly.

Cencora has been assessed and certified by multiple external independent auditors as part of its ISO/IEC 27001:2022 (Information Security Management Systems), ISO/IEC 27701:2019 (Privacy Information Management Systems, as a data processor), and ISO/IEC 27017:2015 (Cloud Security controls as a cloud service consumer) and SOC2 Type 2 for its data center (infrastructure) environments and online ordering systems. These ISO certificates are available [here](#). Cencora also maintains cyber insurance.

These security and privacy programs implement leading data protection standards and are designed to support that gathering of personal data is done in a compliant manner. Third parties with whom Cencora shares data are vetted and are also required to comply with all relevant Cencora policies, standards, and procedures to meet our data security and privacy requirements. We also monitor for any data breaches or cyberattacks and are ready to respond to any potential issues. Internal testing and external audits are regularly conducted to monitor for any vulnerabilities.

## Sustainability Accounting Standards Board (SASB)

The Corporate Responsibility Reporting Index is currently in alignment with the SASB Healthcare Distributor industry group standards. Following the consolidation of the Value Reporting Foundation (VRF) under the International Financial Reporting Standards (IFRS) Foundation in 2022, we are monitoring the transition of SASB Standards into IFRS Sustainability Disclosure Standards. We continue to engage through our industry partner, the International Federation of Pharmaceutical Wholesalers (IFPW), to provide feedback on metrics where applicable.

Topic	Accounting metric	Page and source*	Additional information
Fleet fuel management	Payload fuel economy	<a href="#">Climate and energy management</a>	<p>In the U.S., Cencora predominately utilizes third-party transportation and therefore does not have direct operational control over the fuel data needed to calculate this figure. However, we ensure that we utilize SmartWay partners whenever possible. We also have partnerships with carriers that have improved their ability to report on energy consumption.</p> <p>Alliance Healthcare uses a mixture of owned and third-party transportation for the delivery of products. For owned and dedicated outsourced fleet, we have route audits to ensure route optimization roadmaps for efficient fuel usage. For this, we use Transport Management Systems (TMS) wherever our transport network is digital. Across the markets, there are a several trials in early stages exploring opportunities for alternative vehicles; for example, trialing hybrid and electric vans to understand the feasibility of incorporating alternative fuels into the fleet. As part of this, we are tracking and monitoring the data from these trials to better understand these options.</p>
	Description of efforts to reduce the environmental impact of logistics	<a href="#">Climate and energy management</a>	<p>While we may not have direct control over the fleets that transport our products to customers, we collaborate with our fleet management and courier partners to identify opportunities to optimize and increase efficiency of the transportation of our goods. For example, we have deployed a new delivery tracking app to eliminate the complexity of integrating data from various carriers' tech platforms with Cencora's platforms. The app increases visibility and ensures timely updates. We work to ensure we utilize SmartWay partners wherever possible and continue to identify new opportunities to increase our SmartWay partners. We also partner with carriers that have programs committed to corporate responsibility and are beginning to invest in electrifying their fleet.</p> <p>For Alliance Healthcare owned and dedicated third-party transportation, we have internal route audits to maximize route optimization efforts. For owned fleet, we also use driving style management tools to promote smart driving and ensure efficient use of fuel and reduced environmental impacts as a result. For third-party fleet, we work with our partners to make sure they utilize efficient routes and adopt smart ways of working to reduce fuel usage in line with our sustainability-related goals.</p>

\*Page numbers refer to page number indicated in actual document, not PDF page count

Topic	Accounting metric	Page and source*	Additional information
<b>Product safety</b>	Total amount of monetary losses as a result of legal proceedings associated with product safety	<a href="#">10-K: PG 79-80</a>	
	Description of efforts to minimize health and safety risks of products sold associated with toxicity/chemical safety, high abuse potential, or delivery	<a href="#">Safe and Secure Distribution of Controlled Substances</a>	
<b>Counterfeit drugs</b>	Description of methods and technologies used to maintain traceability of products throughout the distribution chain and prevent counterfeiting	<a href="#">Supply chain and stewardship</a> <a href="#">Safe and Secure Distribution of Controlled Substances</a> <a href="#">Helping combat the opioid epidemic</a> <a href="#">Fighting the Opioid Epidemic</a>	<p>Cencora sources most drug products (for its wholesale business operations) directly from the manufacturer, unless mandated or permitted by applicable laws and regulations. Indirect sourcing of drug products is strictly in compliance with such applicable laws and regulations. We work to ensure all our products are handled with the utmost care. For overall information on our processes and practices, please see Safe and Secure Distribution of Controlled Substances Report and Supply chain and stewardship sections for more information on Prescription Drug Safety. We are continuing to monitor this issue outside the U.S.</p> <p>Alliance Healthcare businesses comply with all relevant legislation regarding the safety and quality of the healthcare products we distribute. This includes the Falsified Medicines Directive (FMD), and its Delegated Regulation, and the Medical Devices Regulation, in all EU/EEA markets. Any substandard products that we might identify are reported to National Competent Authorities using well-established procedures. Following the UK's exit from the European Union, FMD no longer applies, but the UK Government has stated its intention to legislate for a system to control falsified medicines that would be largely equivalent to FMD.</p>
	Discussion of due diligence process to qualify suppliers of drug products and medical equipment and devices	<a href="#">Supply chain and stewardship</a> <a href="#">Supplier Engagement Statement</a> <a href="#">Helping combat the opioid epidemic</a>	<p>Cencora sources most drug products (for its wholesale business operations) directly from the manufacturer, unless mandated or permitted by applicable laws and regulations. Indirect sourcing of drug products is strictly in compliance with such applicable laws and regulations. We work to ensure all our products are handled with the utmost care. For overall information on our processes and practices, please see Safe and Secure Distribution of Controlled Substances Report and Supply chain and stewardship sections for more information on Prescription Drug Safety. We are continuing to monitor this issue outside the U.S.</p> <p>Alliance Healthcare businesses comply with relevant legislation regarding the safety and quality of the healthcare products we distribute. This includes the Falsified Medicines Directive (FMD), and its Delegated Regulation, and the Medical Devices Regulation, in all EU/EEA markets. Any substandard products that we might identify are reported to National Competent Authorities using well-established procedures. Following the UK's exit from</p>

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Topic	Accounting metric	Page and source*	Additional information
	<p>Discussion of process for alerting customers and business partners of potential or known risks associated with counterfeit products</p>	<p><a href="#">Supply chain and stewardship</a> <a href="#">Supplier Engagement Statement</a></p>	<p>the European Union, FMD no longer applies, but the UK Government has stated its intention to legislate for a system to control falsified medicines that would be largely equivalent to FMD.</p> <p>Cencora sources most drug products (for its wholesale business operations) directly from the manufacturer, unless mandated or permitted by applicable laws and regulations. Indirect sourcing of drug products is strictly in compliance with such applicable laws and regulations. We work to ensure all our products are handled with the utmost care. Please see our Combatting the Opioid Epidemic and Supply Chain and Stewardship sections for more information on Prescription Drug Safety. We are continuing to monitor this issue outside the U.S.</p> <p>Alliance Healthcare businesses comply with relevant legislation regarding the safety and quality of the healthcare products we distribute. This includes the Falsified Medicines Directive (FMD), and its Delegated Regulation, and the Medical Devices Regulation, in all EU/EEA markets. Any substandard products that we might identify are reported to National Competent Authorities using well-established procedures. Following the UK's exit from the European Union, FMD no longer applies, but the UK Government has stated its intention to legislate for a system to control falsified medicines that would be largely equivalent to FMD.</p>
<p><b>Product lifecycle management</b></p>	<p>Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle</p>	<p><a href="#">Waste management, recycling, and sustainable packaging</a></p>	<p>Cencora is committed to adopting sustainable packaging solutions where possible and removing single-use, petroleum-based materials like plastics and polystyrene foam from our operations and sourcing more ecological options. We are responsible for secondary and in some instances tertiary packaging for the products we ship, which often have unique shipping and handling requirements that must be carefully and thoughtfully considered when exploring responsible packaging solutions. Some businesses have specifically designated packaging solutions and pack outs used per manufacturer instructions, otherwise our packaging and pack outs are designed with the products we move in mind and are stringently tested to meet specific requirements needed to deliver the products safely, undamaged and undisturbed. We continue to address the challenge of reducing waste from product packaging that arrives at our facilities from suppliers by seeking alternative disposal options for hard-to-recycle plastics. We also engage our third-party waste management partners to help identify opportunities</p> <p>We strive to ensure we properly dispose of waste in our own operations while also considering the downstream impacts of our packaging materials we send to our customers. While the customers we serve differ across human and animal health, in working together and sharing best practices, we are able to identify opportunities to improve each business' approach to</p>

\*Page numbers refer to page number indicated in actual document, not PDF page count

Topic	Accounting metric	Page and source*	Additional information
			<p>responsible packaging. In FY24, our U.S. animal health locations launched a reusable totes initiative that nearly eliminated single-use cardboard and Styrofoam in deliveries to participating customers. Additionally, our Alliance Healthcare business in the UK supported an inhaler recycling initiative, collecting used or unwanted inhalers along pre-existing delivery routes to be recycled.</p>
	<p>Amount (by weight) of products accepted for take-back and reused, recycled, or donated</p>	<p><a href="#">Waste management, recycling, and sustainable packaging</a></p> <p><a href="#">Product Donations</a></p>	<p>Cencora and our teams are committed to recycling, as well as the reduction of waste. In FY24, we diverted 26,617 metric tons of waste from the landfill. This was composed of:</p> <ul style="list-style-type: none"> <li>• 15,175 MT of mixed recyclables</li> <li>• 10,666 MT of cardboard</li> <li>• 110 MT of electronic waste</li> <li>• 531 MT of mixed plastics</li> <li>• 134 MT of compost</li> </ul> <p>In FY24, Cencora donated nearly \$2.8 million in products. The monetary value of products donated was determined by the market value of these products at the time of donation. Our excess inventory donations allow medical personnel to dispense medications to underserved populations in need while providing critical resources to parts of the world impacted by pandemic, crises, and other natural and man-made disasters.</p>
<b>Business ethics</b>	<p>Description of efforts to minimize conflicts of interest and unethical business practices</p>	<p><a href="#">CoE: PG 20-27</a></p>	<p>N/A</p>
	<p>Total amount of monetary losses as a result of legal proceedings associated with bribery, corruption, or other unethical business practices</p>	<p><a href="#">10-K: 24-25</a></p>	<p>N/A</p>

Activity Metric	Report Page or Other Source
Number of pharmaceutical units sold by product category	<a href="#">About Cencora</a>
Number of medical devices sold by product category	<a href="#">About Cencora</a>

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## Task Force on Climate-related Financial Disclosures\*

### **Governance - Disclose the organization's governance around climate-related risks and opportunities.**

#### **a) *Describe the board's oversight of climate-related risks and opportunities.***

Cencora recognizes climate change as a risk. The Board's Governance, Sustainability, and Corporate Responsibility Committee has been delegated primary risk oversight for governance structure and processes, investor relations, sustainability and corporate responsibility, political engagement, and board succession planning. As a result, the Committee oversees the corporate responsibility strategy, and monitors implementation and performance of related objectives. Sustainability and corporate responsibility are also included on our Board's skills matrix in order to strengthen Board-level commitment to corporate responsibility-related topics. The committee is formally updated quarterly on corporate responsibility topics, including climate-related issues. Additionally, corporate responsibility is a topic of interest to the committee, and therefore, we provide informal updates, as appropriate and requested. The Board's Compliance and Risk Committee is also briefed annually on how Cencora integrates climate and corporate responsibility considerations into our Enterprise Risk Management (ERM) process. In addition to quarterly updates, the SVP of Group General Counsel and Corporate Secretary, SVP of Global Public Affairs, VP of Global Corporate Responsibility, SVP of Investor Relations, and Executive Management Committee engage the Board of Directors as part of regular Board communications on corporate governance and corporate responsibility disclosure trends.

In April 2022, the Board was presented with and approved Cencora's science-based target, which was formally validated by SBTi at the end of 2022.

#### **b) *Describe management's role in assessing and managing climate-related risks and opportunities.***

The highest management-level position with responsibility for climate-related issues is the SVP of Global Public Affairs, who reports to the Executive Vice President and Chief Legal Officer. As climate-related risk is incorporated into how we manage and communicate risk as a company, the SVP along with members of the leadership team, update the Board of Directors' Governance, Sustainability and Corporate Responsibility Committee on corporate responsibility matters, including climate change. Additionally, the Global Sustainability department, an enterprise-wide, shared-services function, reports directly to the SVP of Global Public Affairs. This department is responsible for integrating corporate responsibility into operations across the company and works with both internal and external partners to identify and mitigate our climate-related risks. The VP of Global Corporate Responsibility reports to the SVP of Global Public Affairs.

Additionally, Cencora's Global Business Resilience (GBR) program is companywide, aligned with ERM, and designed to ensure that Cencora can proactively anticipate, prepare for, respond, and adapt to incremental changes and sudden disruptions, including climate-related risks. The GBR and ERM offices have integrated natural disasters and climate risks into their formal risk taxonomy standard. The Global Corporate Responsibility team provides a formal annual update to the leadership of the GBR and ERM teams regarding climate-related trends and physical risks to our organization.

For additional information, please see our [Governance, Sustainability & Corporate Responsibility Committee Charter](#).

### **Strategy - Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material.**

#### **a) *Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.***

As connectors between those who create and those who prescribe and dispense medication, distributors play a unique role in the pharmaceutical supply chain, which requires them to maintain open lines of communication with manufacturers and sites of care, such as pharmacies, hospitals, or physician practices. When facing a natural disaster, such as a hurricane, wildfire, or earthquake, that responsibility becomes even more critical to prevent any disruption of services. The increased frequency and severity of unexpected climate-related events could not only halt our direct operations but also result in temporary or long-term disruption in the supply of products and raw material shortages that could lead to increased costs across the value chain.

Cencora has performed several physical risk assessments over the last few years and overall, our risk exposure was found to be moderate. The assessments utilized climate and hazard models to map climate change hazards, overlaid our asset locations with the hazard maps, and adjusted for risk sensitivity and materiality to develop a risk profile and score for the company and our assets. While overall our company and assets were determined to be at low/moderate risk across the seven indicators, our biggest risk identified was wildfire risk, with five sites receiving a score above 80 out of 100 for wildfire risk exposure. These sites are primarily located on the west coast of the United States. Over the last several years, we have seen an increase in the frequency and severity of wildfires on the west coast, specifically in California, where we have several human and animal health locations. In FY24, we began updating our physical risk assessment across our top 500 assets by value in line with updated climate models, Shared Socioeconomic Pathways (SSP), specifically scenarios SSP2-4.5 (medium emissions) and SSP5-8.5 (high emissions). This analysis will incorporate both an assessment of physical risks across nine climate hazards and a financial risk impact analysis. The project is expected to be finalized in the first quarter of FY25.

We deliver life-saving medication to hospitals, pharmacies, and physician practices every day. Some medications have strict temperature requirements to maintain the viability and quality of the product. In order to transport these products safely and effectively, packaging has to be tested and verified to be able to hold the products at temperature for a given time period. As temperatures continue to rise and heat waves increase in frequency and severity, it is of utmost importance that Cencora, as a distributor of lifesaving, temperature-controlled products, assesses this risk and its impact on our ability to deliver our products safely and efficiently to preserve the quality and integrity of the product.

Operating on a global scale and united in our purpose, Cencora has continuously demonstrated its commitment to environmental stewardship. While climate change presents several risks to our business, we also see significant opportunity to adapt and innovate our strategies to continue to deliver on our promise while doing our part to protect the planet. We believe energy management is critical to environmental sustainability and an area of continuous improvement as we work to deploy efficiency measures across the organization. Implementing efficiency projects for continuous improvement, such as building envelope or equipment upgrades, conveyor system efficiencies, and other automation technologies, can increase our operational efficiencies, allowing us to serve more customers while reducing our resource consumption. We also find there to be a significant opportunity in developing a robust and comprehensive renewable energy program to increase our use of renewable resources as we make further progress toward our commitments and work to achieve our science-based target. To increase the reliability of our downstream supply chain, we work to advance transportation efficiency and increase fuel savings. In those instances where Cencora or Alliance Healthcare does not have direct control over the fleet that transport our products to customers, we collaborate with our fleet management and courier partners to identify opportunities to optimize and increase efficiency of the transportation of our goods.

b) ***Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.***<sup>8</sup>

Cencora's business objectives and strategy have been influenced by climate-related issues. Our company purpose at Cencora is: We are united in our responsibility to create healthier futures. We recognize that the economic, social, and physical environments in which our company operates are integral to our ability to deliver better patient outcomes. Our purpose becomes increasingly evident in the event of climate-related issues such as severe weather events or natural disasters. Through our Global Business Resilience team, we continue to be prepared to remain operational in the event of a disaster, so that we may continue to serve our customers and their patients. We are implementing a phased approach to business continuity planning to ensure that Cencora's network is equipped to handle potential disruptions from natural disasters or other aspects that may be related to climate change.

Ahead of anticipated natural disasters or severe storms, Cencora collaborates with customers and partners who reside within the expected path before the disaster hits to assess the medication needs of their communities, provide advanced ordering options, and order additional products as needed. Additionally, we make similar connections with local government agencies prior to a storm's fall to begin planning and coordinating alternative routes for future deliveries. This helps ensure that we can identify the best travel routes in a timely manner once a known or anticipated disaster makes landfall.

Cencora's distribution centers are located in geographically ideal locations to help mitigate risk from major storms. Our distribution network has been designed to provide backup distribution centers for every distribution center we operate. This strategy supports our business continuity planning processes and our ability to continue to serve our customers and their patients during events like natural disasters and climate-related events. In the face of climate-related events, supply chain localization is critical to ensure the ongoing delivery of life-saving medications. Mitigating risks associated with the global supply chain by focusing on our ability to serve our local communities has influenced our core purpose and the strong partnerships we have built throughout our supply chain. This includes our partnership with Healthcare Ready, whose unique relationships with government, nonprofit, and medical supply chains build and enhance the resiliency of communities before, during, and after disasters.

c) ***Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.***

In FY22, as we expanded our global footprint through business acquisitions, we updated the scope of our physical risk assessment to include our new locations, covering nearly 400 sites across 24 countries. The analysis considered our geographic locations at a granular level as well as the total asset value to better weigh the risk level and scoring. The assessment utilized climate modelling and hazard models to map climate change hazards, overlaid our asset locations with the hazard maps, and adjusted for risk sensitivity and materiality to develop a physical risk profile and score for the company and our assets. The analysis quantified and scored our company's risk exposure across seven climate hazard indicators, such as heat waves, wildfires, hurricanes, etc., and utilized the three climate scenarios: Low (RCP 2.6), Moderate (RCP 4.5), and High (RCP 8.5) (see IPCC's Fifth Climate Assessment Report). The time horizons considered were 2020 (as a baseline), 2030 (medium term), and 2050 (long term). The updated analysis showed our overall risk exposure to be moderate, with wildfires and water stress being the most significant risk indicators across our locations. Using this information, we upgraded infrastructure in one of our mid-west DCs to be better equipped for potential climate impact. In FY23, we completed business impact analyses for three of our largest businesses in the U.S. This assessment incorporated climate impact assessment results from previous years, as well as other elements across functional areas that impact business resilience, preparing us to serve customers and keep our team members safe in the event of potential business disruptions. In FY24, we began updating our physical risk assessment across our top 500 assets by value in line with updated climate models, Shared Socioeconomic Pathways (SSP), specifically scenarios SSP2-4.5 (medium emissions) and SSP5-8.5 (high emissions). This analysis will incorporate both an assessment of physical risks across nine climate hazards and a financial risk impact analysis. The project is expected to be finalized in the first quarter of FY25.

Our Enterprise Risk Management team has incorporated climate-related factors into our business risk taxonomy, and our business continuity plans and insurance policies further mitigate these risks. This analysis has informed our business strategy and continuity planning process and also influenced the decision to set a science-based target as we continue to identify opportunities to mitigate our climate risk and reduce our environmental impact. Our ERM program incorporates identification of climate-related risks from both a top-down identification process, capturing input from executive and senior leaders, as well as bottom-up processes, documenting risks raised by front-line employees within business units and shared services. These processes seek to capture comprehensive risk information from a variety of sources, enabling the identification and management of both long-term strategic and short-term tactical climate-related risks and issues.

**Risk Management - Disclose how the organization identifies, assesses, and manages climate-related risks.**

a) ***Describe the organization's processes for identifying and assessing climate-related risks.***

At Cencora, company level climate-related risks are identified and assessed by our Office of Enterprise Risk Management and regularly presented to our Board, the Governance, Sustainability and Corporate Responsibility Committee, and the Executive Management Committee. Our Board considers specific risk topics throughout the year, including risks related to climate change, government regulation, information technology, cybersecurity, strategy, operations, and distribution of controlled substances, among others.

The Board's Governance, Sustainability, and Corporate Responsibility Committee has been delegated primary risk oversight for corporate responsibility, including climate change, governance structure and processes, and political engagement, among others. The committee oversees the corporate responsibility strategy, and it monitors performance of objectives. Corporate officers, including the Chief Legal Officer and senior managers report on risk exposure at regular intervals to the appropriate committee or full Board.

b) ***Describe the organization's processes for managing climate-related risks.***

To inform enterprise-level risk, climate-related operational and site-level risk is assessed and identified through numerous avenues including: a Global Corporate Responsibility Council, climate-related supply chain risk mapping, sophisticated processes that proactively assess climate-related disruption, ISO certifications, and third-party assurance of select sections of our corporate responsibility report and greenhouse gas (GHG) emissions management. The Global Corporate Responsibility Council is comprised of a cross-functional group of senior management and co-sponsored by Cencora's Chief Financial Officer (CFO) and Chief Administration Officer (CAO). The Council's overarching purpose is to ensure the integration and coordination of Cencora's corporate responsibility strategy and practices with business strategy and policy. The Council leads

Cencora's efforts to embrace a companywide corporate responsibility approach, integrate corporate responsibility throughout our business, and ensure high standards of accountability for the management of priorities and goals.

In order to identify and act upon the climate-related risks, Cencora developed the Global Resilience Program (GBR) and ERM program to ensure that, by determining the potential size and scope of climate-related risks and any areas of potential substantive impact, Cencora can proactively anticipate, prepare for, respond, and adapt to incremental changes and sudden disruptions. The GBR and ERM teams provide centralized governance, tools, and assurance processes to integrate crisis management, business continuity, and disaster recovery. Through formal Business Continuity Planning, the GBR team ensures that Cencora's businesses are equipped to handle potential disruptions from natural disasters or other events that may be related to climate change.

c) ***Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.***

Cencora's ERM program incorporates identification of climate-related risks from both a top-down identification process, capturing input from executive and senior leaders, as well as bottom-up processes, documenting risks raised by front-line employees within business units and shared services. These processes seek to capture comprehensive risk information from a variety of sources, enabling the identification and management of both long-term strategic and short-term tactical climate-related risks and issues. Cencora's Global Business Resilience (GBR) program is companywide, aligned with ERM, and designed to ensure that Cencora can proactively anticipate, prepare for, respond, and adapt to incremental changes and sudden disruptions, including climate-related risks. The GBR and ERM teams provide centralized governance, tools, and assurance processes to integrate crisis management, business continuity, and disaster recovery. Through formal Business Continuity Planning, the GBR team ensures that Cencora's businesses are equipped to handle potential disruptions from natural disasters or other events that may be related to climate change.

In FY2021, Cencora's ERM program established a network of risk champions and risk liaisons embedded within each business unit and shared service across the organization. These individuals are responsible for leading risk management processes within their area of the business, including identification, analysis, mitigation, and monitoring of a comprehensive scope of risks, including climate-related risks. These risks are captured in a centralized Governance, Risk, and Compliance (GRC) tool that provides the Office of ERM with visibility into critical risks across the company, as well as the ability to aggregate enterprise-wide risks using a common taxonomy, to identify and manage risks that span multiple areas of the business.

**Metrics and Targets - Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.**

a) ***Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.***

Cencora discloses environmental metrics material to our business annually through our CDP disclosure and our Corporate Responsibility Report. The metrics that fall into the environment and stewardship topic area include climate impacts, energy, GHG emissions, transportation efficiency, responsible packaging, and waste management and recycling. We track and report on metrics across these categories and use these indicators to assess our progress and performance.

b) ***Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.***

Our FY24 greenhouse gas emissions and FY19 base year.

Scope	FY19 Emissions (MT CO <sub>2</sub> e)	FY24 Emissions (MT CO <sub>2</sub> e)
Scope 1	98,742	135,087
Scope 2 LB <sup>1</sup>	110,191	88,699
Scope 2 MB <sup>2</sup>	100,593	79,063

<b>Scope 3<sup>3</sup></b>	19,881,916	40,504,539
<b>Scope 3 Upstream</b>	19,778,703	40,249,539
<b>Scope 3 Downstream</b>	103,213	254,545

1. *Scope 2 location-based emissions*
2. *Scope 2 market-based emissions*
3. *Scope 3 emissions calculations include actual emissions calculations using spend-based, hybrid, and activity-based methodologies based on the category and available data. Categories calculated or estimated in FY24 include categories 1 through 9, 11-13, and 15. For further details, please see the Environmental Reporting Criteria within this Reporting Index.*

c) **Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.**

Cencora commits to reduce absolute Scope 1 and 2 GHG emissions 54.6% by FY2032 from a FY2019 base year. Cencora also commits that 82% of its suppliers by spend, covering purchased goods and services, will have science-based targets by FY2027. Our near-term target has been formally approved by the SBTi. Our total Scope 1 and 2 (market-based) emissions increased by 7% from our FY19 base year. We realized a 37% increase in our Scope 1 emissions and a 21% decrease in our Scope 2 market-based emissions from our FY19 base year.

Please see our [Corporate Responsibility microsite](#) for more details.

# United Nations Sustainable Development Goals (SDGs)

Our corporate responsibility activities contribute to the United Nations Sustainable Development Goals (SDGs) and the UN Global Compact (UNGC). The SDGs are a call for collaborative action to further the health and prosperity of the planet and all people, structured around 17 unique goals. All of the SDGs are essential to ensuring harmony and prosperity among all people and our planet. Below is a summary of some of our progress related to the SDGs across the enterprise.

SDG	Cencora alignment
<b>2 Zero hunger</b>	Our MWI Animal Health business provides products, technologies, and services to support sustainable food production and help feed a growing, hungry world.
<b>3 Good health and well-being</b>	Cencora's purpose, that we are united in our responsibility to create healthier futures, is the foundation for everything we do, and is exemplified by our team members' dedication to our purpose. We take an aligned approach to create healthier futures, and we accomplish that through both our business and philanthropic strategies to impact as many lives as possible. Whether it's through an innovative solution or working closely with our partners, we carry out our purpose every day as we work in service of our customers, their patients, and our shared communities. We continue to address disparities as we engage all team members, partners, customers, and patients in our global community, while working together to improve access to healthcare services for all.
<b>5 Gender equality</b>	<p>Our fiscal 2024 gender equality highlights include:</p> <p>Cencora's global workforce and Executive Management Committee who self-identify as female made up approximately 51% and 50%, respectively, as of September 30, 2024. Four members of our Board of Directors self-identify as female.</p> <p>For International Women's Day in March 2024, we co-hosted a globally broadcasted celebration with our Women's Impact Network ERG. During the event, global leaders from Cencora shared their perspectives on advancing and empowering women in leadership.</p>
<b>7 Affordable and clean energy</b>	<p>We continually look for ways to invest in clean energy while increasing operational energy efficiency through lighting upgrades, HVAC, and other improvement opportunities.</p> <p>Globally, renewable energy accounts for approximately 21.8% of our electricity consumption. Renewable energy adoption will play an important role in achieving our science-based target.</p>
<b>10 Reduced inequalities</b>	Access to healthcare is a core focus area for the Cencora Foundation. Much of our work is focused on reducing disparities in healthcare across the globe.
<b>13 Climate action</b>	We are committed to addressing the climate risks that impact our business and the communities we live in. We recognize that our operations have an impact on the climate, and we work to lessen this impact. We are engaging with a third party to assist with climate-related preparedness and planning, and we utilize our Foundation partners to provide necessary support and supplies before, during, and after natural disasters. We track and manage our Scope 1 and Scope 2 greenhouse gas emissions and utilize this information to help identify opportunities to increase efficiencies across the business. We began reporting our total Scope 3 emissions in FY22 and are continuing to improve data quality and processes to increase the accuracy of our emissions across our global business. In FY24, we built out scope 3 calculation capabilities in our carbon management system for several of our top relevant scope 3 categories including purchased goods and services, capital goods, upstream transportation and distribution, business travel, and several others. We plan to continue to build out these capabilities for all relevant categories in the coming years.

**SDG****Cencora alignment**

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Cencora commits to reduce absolute Scope 1 and 2 GHG emissions 54.6% by FY2032 from a FY2019 base year. Cencora also commits that 82% of its suppliers by spend, covering purchased goods and services, will have science-based targets by FY2027. Our near-term target has been formally approved by the SBTi. Our total Scope 1 and 2 emissions increased by 7% from our FY19 base year. We realized a 37% increase in our Scope 1 emissions and a 21% decrease in our Scope 2 market-based emissions from our FY19 base year.

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**17 Partnerships for the Goals**

Contributing to the future of quality global care around the world relies on curiosity and innovation. In 2022, we created Cencora Ventures (formerly AB Health Ventures), a dedicated corporate venture capital fund to help identify entrepreneurs who are looking to revolutionize healthcare with us. By investing in innovative healthcare start-ups, we will this fund sparks new ideas, generates additional value, accelerates product development, and brings forward potential solutions that will benefit our customers.

To further fuel innovative ideation, our Global Products and Solutions team hosts a Community of Practice (CoP) to foster a collaborative product culture that gives all our team members the guidance and tools to participate in innovation at Cencora.

Additionally, the Cencora Impact Foundation launched the Cencora Healthier Futures Grant Program in FY23 to identify opportunities to support innovation in global health, and in FY24, initiated a request for proposals.

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# World Economic Forum Stakeholder Capitalism Metrics\*

## Principles of governance

Theme	Sub-themes, core metrics, and disclosures	Sources**
Governing purpose	Setting purpose	<a href="#">Our Purpose</a>
Quality of governing body	Board composition	<a href="#">Governance, Sustainability, and Corporate Responsibility Committee charter</a>  <a href="#">Proxy: PG 5. 13</a>
Stakeholder engagement	Impact of material issues on stakeholders	<a href="#">GRI 3-2</a> <a href="#">Stakeholder engagement</a>
Ethical behavior	Anti-corruption Protected ethics advice and reporting mechanisms	<a href="#">CoE: PG 30</a> <a href="#">CoE: PG 44-45</a>
Risk and opportunity oversight	Integrating risk and opportunity into business process	<a href="#">Proxy: PG 23-39</a>

## Planet

Theme	Sub-themes, core metrics, and disclosures	Sources**
Climate change	Greenhouse gas (GHG) emissions TCFD-aligned reporting on material climate risks and opportunities	<a href="#">Climate and energy management</a>  <a href="#">TCFD</a>
Fresh water availability	Fresh water consumption in water stressed areas	<a href="#">GRI 303-5</a>

**People**

<b>Theme</b>	<b>Sub-themes, core metrics, and disclosures</b>	<b>Sources**</b>
<b>Dignity and equality</b>	Gender pay equality (%)	<a href="#">GRI 405-2</a>
	Diversity and inclusion (%)	<a href="#">GRI 405-1</a>
	Wage level (%)	<a href="#">GRI 405-2</a>
	Risk for incidents of child, forced or compulsory labor (#, %)	<a href="#">Supplier Engagement Statement</a> <a href="#">UK Modern Slavery Act</a>
<b>Health and well-being</b>	Health and safety (%)	<a href="#">GRI 403-9</a>
<b>Skills for the future</b>	Training provided (#)	<a href="#">GRI 404-1</a> and <a href="#">GRI 404-2</a>

**Prosperity**

<b>Theme</b>	<b>Sub-themes, core metrics, and disclosures</b>	<b>Sources**</b>
<b>Wealth generation and employment</b>	Absolute number and rate of employment	<a href="#">GRI 401-1</a>
	Net Economic Contribution	<a href="#">10-K: PG 35</a>
	Net investment	<a href="#">10-K: PG 48-52</a>
<b>Community and social vitality</b>	Community investment (%)	<a href="#">GRI 413-1</a>
	Country by country tax reporting	<a href="#">GRI 207-2</a> <a href="#">UK Tax Strategy</a>

# 2023 Employer Information Report EEO-1

Transparency is a cornerstone of our values, and we are sharing the latest EEO-1 report that was filed with the U.S. Equal Employment Opportunity Commission (EEOC) based on calendar year filing requirements. The data reflects U.S. representation of racial/ethnic groups in various job categories at Cencora for the payroll period ending 12/31/2023. Therefore, this is a snapshot in time. This report does not include our global workforce and representation outside the U.S.

U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION (EEOC) 2023 EMPLOYER INFORMATION REPORT (EEO-1 COMPONENT 1)										EEOC Standard Form 100 (SF 100) Revised 08/2023 OMB Control Number: 3046-0049 Expiration Date: 11/30/2026					
SECTION A – TYPE OF REPORT CONSOLIDATED REPORT															
SECTION B – EMPLOYER IDENTIFICATION															
OFS COMPANY ID L109756			EMPLOYER NAME Cencora Inc.												
ADDRESS 1 WEST FIRST AVENUE					CITY/TOWN CONSHOHOCKEN			STATE PA		ZIP CODE 19428					
SECTION C – HEADQUARTERS OR ESTABLISHMENT-LEVEL IDENTIFICATION (if applicable)															
HQ ESTABLISHMENT-LEVEL UNIT ID			HEADQUARTERS OR ESTABLISHMENT-LEVEL NAME												
HEADQUARTERS OR ESTABLISHMENT-LEVEL ADDRESS					CITY/TOWN			STATE		ZIP CODE					
SECTION D – EMPLOYER IDENTIFICATION NUMBER (EIN) 233079390															
SECTION E – EMPLOYER FILING ELIGIBILITY															
<input checked="" type="checkbox"/> YES (Employer Is Eligible to File) <input type="checkbox"/> NO (Employer Is Not Eligible to File) <input type="checkbox"/> EMPLOYER NO LONGER IN BUSINESS															
SECTION F – FEDERAL CONTRACTOR DESIGNATION (if applicable)															
Unique Entity ID (UEI): UNAVAILABLE <input type="checkbox"/> YES (Single-Establishment Employer is Federal Contractor) <input checked="" type="checkbox"/> YES (Multi-Establishment Employer is Federal Contractor) <input checked="" type="checkbox"/> YES (Headquarters is Federal Contractor) <input type="checkbox"/> YES (Non-Headquarters Establishment is Federal Contractor) <input checked="" type="checkbox"/> YES (One or More Non-Headquarters Establishments is Federal Contractor)															
SECTION G – NAICS INFORMATION 424210 - Drugs and Druggists' Sundries Merchant Wholesalers															
SECTION H – WORKFORCE DEMOGRAPHIC DATA															
JOB CATEGORIES	Race/Ethnicity													Row Total	
	Hispanic or Latino		Not Hispanic or Latino												
			Male					Female							
	Male	Female	White	Black or African American	Asian	Native Hawaiian or Other Pacific Islander	American Indian or Alaska Native	Two or More Races	White	Black or African American	Asian	Native Hawaiian or Other Pacific Islander	American Indian or Alaska Native	Two or More Races	
Executive/Senior Level Officials and Managers	3	1	47	3	5	0	0	2	23	2	0	0	0	0	86
First/Mid-Level Officials and Managers	114	108	1145	164	178	4	5	30	1000	184	104	3	6	27	3072
Professionals	116	156	929	136	270	3	1	41	1148	290	254	7	7	58	3416
Technicians	14	30	25	6	2	0	1	1	93	11	12	1	0	1	197
Sales Workers	13	25	343	16	10	0	2	4	379	17	10	0	0	3	825
Administrative Support Workers	83	235	328	164	50	1	2	23	1074	1397	127	8	7	74	3571
Craft Workers	21	1	91	9	9	1	2	3	2	0	1	0	0	1	141
Operatives	747	776	946	663	413	38	10	64	645	469	290	22	17	51	5150
Laborers and Helpers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Workers	5	4	21	10	2	0	0	1	3	1	0	0	0	0	47
<b>CURRENT 2023 REPORTING YEAR TOTAL</b>	<b>1110</b>	<b>1338</b>	<b>3873</b>	<b>1174</b>	<b>939</b>	<b>47</b>	<b>23</b>	<b>169</b>	<b>4367</b>	<b>2370</b>	<b>798</b>	<b>41</b>	<b>37</b>	<b>215</b>	<b>10505</b>
<b>PRIOR 2022 REPORTING YEAR TOTAL</b>	<b>1110</b>	<b>1308</b>	<b>3908</b>	<b>1221</b>	<b>929</b>	<b>36</b>	<b>27</b>	<b>162</b>	<b>4694</b>	<b>2720</b>	<b>797</b>	<b>40</b>	<b>41</b>	<b>240</b>	<b>17221</b>
SECTION I – WORKFORCE SNAPSHOT PERIOD 12/16/2023 - 12/31/2023															
SECTION J – HEADQUARTERS OR ESTABLISHMENT-LEVEL COMMENTS (optional)															
Not Applicable															

U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION (EEOC) 2023 EMPLOYER INFORMATION REPORT (EEO-1 COMPONENT 1)		EEOC Standard Form 100 (SF 100) Revised 08/2023 OMB Control Number: 3046-0049 Expiration Date: 11/30/2026	
<b>SECTION K – OFFICIAL CERTIFICATION OF SUBMISSION</b>			
<b>EMPLOYER IDENTIFICATION</b>			
OFS COMPANY ID L109756	EMPLOYER NAME Cencora Inc.		
ADDRESS 1 WEST FIRST AVENUE	CITY/TOWN CONSHOCKEN	STATE PA	ZIP CODE 19428
<b>CERTIFICATION COMMENTS (optional)</b>			
No Certification Comments Provided			

Table 1 - EEO-1 Female workforce demographic data

<b>Job categories</b>	<b>Hispanic or Latino</b>	<b>White</b>	<b>Black or African American</b>	<b>Asian</b>	<b>Native Hawaiian or other Pacific Islander</b>	<b>American Indian or Alaska Native</b>	<b>Two or more races</b>	<b>Row total</b>
<b>Executive/senior-level officials and managers</b>	1	23	2	0	0	0	0	26
<b>First/mid-level officials and managers</b>	108	1000	184	104	3	6	27	1432
<b>Professionals</b>	156	1,148	290	254	7	7	58	1920
<b>Technicians</b>	30	93	11	12	1	0	1	148
<b>Sales workers</b>	25	379	17	10	0	0	3	434
<b>Administrative support workers</b>	235	1,074	1397	127	8	7	74	2922
<b>Craft workers</b>	1	2	0	1	0	0	1	5
<b>Operatives</b>	776	645	468	290	22	17	51	2269
<b>Laborers and helpers</b>	0	0	0	0	0	0	0	0
<b>Service workers</b>	4	3	1	0	0	0	0	8
<b>Current 2022 reporting year total</b>	1336	4367	2,370	798	41	37	215	9,164
<b>Prior 2021 reporting year total</b>	1308	4,664	2,720	797	40	41	240	9,810

Table 2 - EEO-1 Male workforce demographic data

<b>Job Categories</b>	<b>Hispanic or Latino</b>	<b>White</b>	<b>Black or African American</b>	<b>Asian</b>	<b>Native Hawaiian or other Pacific Islander</b>	<b>American Indian or Alaska Native</b>	<b>Two or more races</b>	<b>Row total</b>
<b>Executive/senior-level officials and managers</b>	3	47	3	5	0	0	2	60
<b>First/mid-level officials and managers</b>	114	1145	164	178	4	5	30	1640
<b>Professionals</b>	116	929	136	270	3	1	41	1,496
<b>Technicians</b>	14	25	6	2	0	1	1	49
<b>Sales workers</b>	13	343	19	10	0	2	4	391
<b>Administrative support workers</b>	83	326	164	50	1	2	23	649
<b>Craft workers</b>	21	91	9	9	1	2	3	136
<b>Operatives</b>	747	946	663	413	38	10	64	2881
<b>Laborers and helpers</b>	0	0	0	0	0	0	0	0
<b>Service workers</b>	5	21	10	2	0	0	1	39
<b>Current 2023 reporting year total</b>	1116	3873	1174	939	47	23	169	7341
<b>Prior 2022 reporting year total</b>	1110	3906	1221	929	36	27	182	7411

# Cencora FY24 reporting criteria

This document provides the reporting criteria for energy, greenhouse gas (GHG) emissions, and waste management performance indicators presented within our FY24 Corporate Responsibility Reporting Index and microsite. This document should be read in conjunction with our FY24 corporate responsibility report materials.

## Assurance

Cencora engages an external party to provide limited assurance on disclosed content for select material topics within our Corporate Responsibility Reporting Index and microsite, including energy, GHG emissions, and waste management.

## Estimates, assumptions, and extrapolation

Every effort is made to capture all relevant data globally. However, data is not always available, nor is it feasible or practical to capture every single item of data across our global operations. Currently, estimations are made in the event that data is not available for a given site or location by leveraging either historical data to trend/make accurate estimations in cases where actual historical data is available or by estimating using facility information (such as square footage) and publicly available data (average energy costs in country/location) to make informed estimates where no actual data is available.

## Restatement of reported data

We review and, as needed, update our Corporate Responsibility Reporting Index quarterly to reflect updated information. The “About this report” section of our Corporate Responsibility Reporting Index contains a table summarizing the quarterly revisions.

We have a recalculation policy to recalculate our base year emissions if there are significant changes to our GHG inventory following the guidance given in the GHG Protocol Corporate Standard and Scope 3 Standard. Significant is defined as a change or series of changes that impact the base year inventory by more than 5%.

## Reporting boundaries

Our Corporate Responsibility Reporting Index and microsite are based on activities in fiscal year 2024 (October 1, 2023, to September 30, 2024), except as otherwise noted. Boundaries for data included in our reporting are provided on a metric-by-metric basis. Specific boundaries for energy, GHG emissions, and waste management are described in the sections below.

## Any rules applied to data from new acquisitions/new facilities

We provide consolidated data where possible and specify below where data or metrics reported do not represent the full enterprise throughout our Corporate Responsibility Reporting Index and microsite where necessary. Exclusions or scope of programs are called out below where applicable.

## Any rules applied to data from site disposals/closures

For any site or business that is closed/disposed/sold, data is included up until the last full month of ownership/control, as far as practical or unless otherwise noted.

## Comparability to previous years

We identify events that affect comparability to previous years with the report text or footnotes. Recent significant changes to our organization include the acquisition of a majority of Walgreen Boots Alliance’s Alliance Healthcare businesses on June 1, 2021, and the acquisition of PharmaLex on January 1, 2023. Beginning with our FY21 Corporate Responsibility Reporting Index and microsite, Alliance Healthcare data was included where possible. In FY23, we divested our stake in the Alliance Healthcare Egypt business and therefore, have excluded that business from our FY23 footprint and re-baselined our FY2019 baseline footprint. Additionally, we completed the acquisition of PharmaLex in FY23, and PharmaLex data was included where possible starting in FY23. PharmaLex footprint data will continue to be included and more deeply integrated as possible. We will not re-baseline based on PharmaLex data as it is not a material impact on our footprint.

In FY24, no significant changes were made from an organizational perspective; however, we did make efforts to improve data collection processes, including the following major process changes:

- **Our Alliance Healthcare and Alloga businesses in the UK and Spain began reporting scope 1 and 2 data at the site level.**
- **Our Pharmalex business was integrated formally into Net Zero Cloud for Q3&Q4 data collection where possible.**
- **Waste data and several scope 3 categories were input into Net Zero Cloud either by user entry or bulk upload by the corporate responsibility team.**
- **We performed an updated refrigerant estimation for our US facilities and began the implementation of processes for future tracking of refrigerant data.**

## Energy and GHG emissions

### Scope 1 and 2 GHG emissions

Cencora has been compiling a corporate-level GHG inventory since 2015. In 2016, we prepared a response to CDP Climate Change for the first time. This disclosure included our Scope 1 and 2 GHG emissions for our core business only. In 2017, Cencora expanded our disclosure to CDP by including Scope 1 and 2 emissions from all Cencora businesses. In 2021, Cencora acquired Alliance Healthcare; our emissions inventory was integrated for FY21, and we have recalculated our base year. In FY23, we divested our stake in the Alliance Healthcare Egypt business and therefore, have excluded that business from our FY23 footprint and re-baselined our FY2019 baseline footprint. Additionally, we completed the acquisition of PharmaLex in FY23, and PharmaLex data was included where possible starting in FY23. We will not re-baseline based on PharmaLex data as it is not a material impact on our footprint.

In FY23, we collected refrigerant data from Alliance Healthcare for the first time. We received data from the top three markets and leveraged this information to estimate for the rest.

In FY24, we maintained refrigerant data from the three largest markets, UK, France, and Spain, while beginning conversations with other markets to begin tracking this data for future reporting cycles. We estimated the refrigerants for the remaining AH markets in line with our process from FY23. In summary, we assumed type of refrigerant used based on the sample of those three sites and extrapolated based on square footage for the rest of the Alliance Healthcare inventory. For our legacy AmerisourceBergen sites, we began the process to integrate refrigerant tracking in line with their transition to a new asset management system. For FY24 reporting, we leveraged an updated asset list from the latest system to perform an estimate for the US assets. As the system becomes fully operational, we expect that it will track actual refrigerant recharges and improve the accuracy of our refrigerant related emissions.

### Definition

Direct emission sources (Scope 1) are those which generate emissions at a Cencora site from direct site operations. These may include stationary combustion sources, process emissions, fugitive emissions, and mobile combustion sources.

Stationary sources:

- **Natural gas**
- **Diesel (generators)**
- **Fuel Oils**
- **Refrigerant emissions**

Mobile sources:

- **Fuel used by owned/ leased vehicles such as gasoline, diesel, CNG, etc.**

Cencora's indirect GHG sources (Scope 2) are energy use consumed by buildings owned or leased by the organization. This may include purchased electricity and/or associated emissions from the supply of district heating and cooling purchases.

Scope 1 and 2 emissions from the following are included:

- **All facilities owned or leased under operational control**
- **Facilities owned or leased that are greater than 2,000 square feet**
- **Any owned/leased facility where we own/have access to the utility accounts regardless of square footage**
- **Owned/leased fleet vehicles – product delivery and company vehicles**
- **Refrigerant use at U.S. Human & Animal Health<sup>1</sup>, Alliance Healthcare<sup>2</sup> and World Courier<sup>3</sup>**

Excluded sources include:

- **Leased buildings under 2,000 square feet, unless utility accounts are in our name**
- **Refrigerant emissions from office locations and Innomar.**

### Units

Metric Ton CO<sub>2</sub>e

### Method

**Scope 1 emissions:**

- Stationary fuel consumption is converted to CO<sub>2</sub>e using DEFRA or EPA emission factors based on location. In FY24, we used the latest 2024 releases of DEFRA and EPA stationary emissions factor sets.
- Mobile fuel consumption is converted to CO<sub>2</sub>e using DEFRA or EPA mobile GHG emission factors. In FY24, we used the latest 2024 releases of DEFRA and EPA mobile emissions factor sets.
- Data on refrigerant leakage is collected, where possible, and in lieu of actual leakage data we use estimation processes to make conservative estimates. The data is then converted to CO<sub>2</sub>e using IPCC (either AR4 2007 or AR5 2014, based on availability for refrigerant types) or other GHG Protocol sourced emissions factors.

### Scope 2 location-based emissions:

The location-based approach is as follows:

- All grid electricity is converted to CO<sub>2</sub>e by applying national/state average electricity grid conversion factors relevant to the countries where we operate (i.e., EPA EGRID, IEA, DEFRA). We update the emissions factor sets on an annual basis or as updates are made available by the organizations. In FY24, we used the following factor sets for location-based emissions: (1) 2024 IEA release (2022 data); (2) 2024 DEFRA, (3) 2024 EPA eGRID release (2022 data).
- Any power or heat purchased directly through a third-party CHP is converted to CO<sub>2</sub>e by applying the appropriate conversion rate supplied by the third-party or where this is not available, the relevant default grid emission factor as per DEFRA conversion factor guidance and IEA emission factors.
- For operations with on-site renewable electricity, a zero emissions factor is assigned.

### Scope 2 market-based emissions:

The market-based approach is as follows:

- For operations in markets where contractual instruments are available, such as energy supply contracts, a supplier specific emissions factor is obtained if available and meets the "quality criteria" outlined in the GHG Protocol Scope 2 Guidance, is converted to CO<sub>2</sub>e by applying supplier specific emission factors. If supplier is unable to provide one, we utilize the GHG Protocol's hierarchy to obtain the next best emissions factor.
- In the U.S., we utilized the Edison Electric Institute's (EEI) database of supplier specific factors for market-based factors where our utility provider is known.
- Supply contracts are either at the site level or country level depending on the location and business. In the U.S., we primarily implement site level supply contracts as each state has different rules. In Europe, renewable energy contracts are managed for all sites centrally at the country level and are supported by the relevant procurement teams in each market.
- For operations that have renewable electricity purchases through contracts or unbundled REC purchases and appropriate evidence from the provider is available (i.e., renewable energy certificates, Guarantees of Origin, or similar), we allocate the appropriate amount of KWH per the contract or RECs purchased within Net Zero Cloud as renewable energy, which is then subtracted from the total KWH before the market-based emissions factor is applied. For example, if a location procures 100% renewable energy, then we allocate 100% of the FY KWH consumption resulting in zero Scope 2 market-based emissions. For operations with on-site renewable electricity, a zero emissions factor is assigned.
- All remaining non-renewable purchased electricity has supplier specific or residual mix factors applied if available, and where neither are available, defaults to the location-based factors.
- Market-based emissions factor sources for FY24 include: 2024 EEI (2023 data) for U.S. supplier specific factors, 2023 Green-e (2021 data) for U.S. residual mix factors, 2024 AIB (2023 data) for residual mix factors outside the U.S.

## Sources

In 2022, Cencora adopted a new carbon management system called Net Zero Cloud (NZC). This platform will be the new source of record for our greenhouse gas inventory. All historical data has been migrated into the platform. In NZC, emissions are broken down as stationary (facility) emissions and vehicle emissions inventories. Facility or Business Unit (BU) activity data (electricity use, fuel use, etc.) and fleet vehicle data (fuel consumption) are entered into the online database for each stationary asset or vehicle asset. Emission factors are then applied to the activity data based on emission type, fuel type, and location.

## Scope 3 GHG Emissions

Cencora conducted its first Scope 3 inventory in 2022 for their FY19 base year as part of the science-based target setting process. Cencora is developing our formal processes and methodologies to continue to calculate relevant and material Scope 3 categories. In FY24, we began using our carbon management system to collect and calculate scope 3 emissions associated with the following categories:

- **Category 4 - Transportation & Distribution**
- **Category 5 - Waste**
- **Category 6 - Business travel**
- **Category 15 - Investments**

Categories that are not currently built out in our system are either calculated using actual data via excel or estimated based on historical processes depending on data availability or are not relevant/calculated.

### Definition

Scope 3 emissions are indirect greenhouse gas (GHG) emissions that occur from an organization's value chain but are not owned or controlled by the organization. This includes emissions associated with doing business across the supply chain including but is not limited to suppliers and vendors, third party logistic partners, waste management, business travel, employee commuting, leased assets, etc.

### Units

Metric Ton CO<sub>2</sub>e

### Method

In FY24, we began leveraging our carbon management platform, NZC, to calculate scope 3 emissions for priority categories as outlined previously. The data is collected and uploaded into the system and leverages appropriate emissions factor sets based on the calculation methodology and best practices outlined in the GHG Protocol's standards.

- **Categories 1, 2, 15 – leverage a spend-based calculation methodology. In FY24, we used the latest release of the USEEIO procurement data (2024 release, 2022 data).**
- **Category 3 – leverages upstream emissions factors to estimate WTT and T&D loss emissions leveraging our scope 1 and 2 data. We use emissions factors sourced from the latest available IEA, DEFRA, and EPA data sets.**
- **Category 4 – leverages a hybrid approach, using spend, distance, and fuel data, as available. Emissions factors leveraged include latest releases from USEEIO procurement data (2024 release, 2022 data), EPA, and DEFRA.**
- **Category 5 – leverages actual waste data reported by in scope assets including waste tonnage, disposal method. Emissions factors currently leveraged are from the 2024 EPA waste emission factor release.**
- **Category 6 – leverages actual business travel data including distance, fuel, or hotel stay information. Appropriate emissions factors were sourced, based on location, from EPA and DEFRA's latest releases in 2024.**
- **Categories 8 & 13 – leverage and average-data methodology using asset type and square footage, average energy intensities from US EIA and emissions factors sources based on location.**
- **Categories 7, 11, & 12 – were estimated based on historical data processes due to lack of data availability and low impact of categories.**

### Sources

In FY24, we began using our carbon management system to collect and calculate scope 3 emissions for several categories. Data is collected and either directly entered by the users, or it is consolidated by the corporate responsibility team and uploaded into the system. The data is sourced from various functions across the enterprise based on the category, including procurement and sourcing teams, travel management vendors, HR, real estate, and others.

### Renewable energy generation and consumption

Cencora procures renewable energy through energy supply contracts for several locations and continues to expand coverage to reduce our Scope 2 emissions. We also have several on-site renewable energy systems across our network.

### Definition

Total renewable electricity

Percentage of renewable electricity of total electricity consumed

### Scope

Renewable electricity consumption via on-site projects, purchases, PPAs/VPPAs, etc. where we retain ownership of renewable certificates (e.g., RECs, GOOs, etc.) are included in this metric.

### Units

kwh

Percentage of total electricity consumed

## Method

Electricity data, including renewable electricity, is all managed and tracked in NZC. For each asset that has a renewable contract, procures RECs, or has on-site renewable energy, the appropriate KWH is allocated in the system as renewable KWH. Total renewable electricity consumed is divided by total electricity consumed to calculate the percentage of renewable electricity.

## Sources

Data is taken from renewable electricity on-site solutions and supply contracts and/or renewable certificates, together with on-site or third-party meter readings or invoiced quantities.

## Total fuel consumption

### Definition

Total fuel consumed by owned/leased fleet vehicles or facilities.

### Scope

All Cencora business locations are included in GHG footprint with fleet vehicles or fuel used for facility heat or generators.

### Units

MWH

### Method

All energy data including fleet fuel (owned/leased), generator fuel, natural gas, etc. are managed and tracked in NZC. Fuel data converted from natural units to MWH using standard conversions in the carbon management platform.

## Sources

For fleet, data is sourced from fuel purchase records, fleet management systems, travel systems, etc. Where consumption data is not available, distance data and average vehicle fuel economy is used to estimate. Generator fuel is estimated based on annual runtime and average fuel consumption rates (L/hr).

## Total electricity and heat consumption

### Definition

Purchased electricity, heat, and self-generated electricity consumption within the organization.

### Scope

All Cencora business locations are included in GHG footprint.

### Units

MWH

### Method

All energy data including purchased electricity and heat data, and self-generated renewable electricity, is all managed and tracked in NZC.

## Sources

Data is taken from on-site or third-party meter readings or invoiced quantities e.g., natural gas, electricity, oil, LPG, renewable electricity (on-site, PPAs, renewable tariffs and/or renewable certificates). Some estimates may be included.

## Waste management and recycling

Cencora strives to reduce waste by focusing first on source reduction wherever feasible, recycling what we cannot eliminate, and landfilling as a last resort.

### Definition

Total non-hazardous and hazardous waste generated from our global facilities is broken down in the following metrics:

- **Total waste generated (hazardous and non-hazardous)**
- **Total waste sent to landfill**
- **Total waste diverted**
- **Percent waste diversion rate**

## Scope

Waste materials generated from our facilities for either recycling or ultimate disposal by third party waste vendors. Our general non-hazardous waste data is representative of approximately 85% of our locations by square footage. The scope of our hazardous waste data and specific recycling programs for totes, pallets, electronics, and stock bottles is as follows:

- **Totes and Pallets:** U.S. Human Health distribution centers
- **Electronic waste:** All Cencora sites that generated e-waste
- **Plastic stock bottles:** American Health Packaging (AHP)
- **Non-hazardous product waste:** U.S. Human and Animal Health distribution centers, Specialty, American Health Packaging (AHP), and corporate offices
- **Hazardous waste:** Alliance Healthcare, U.S. Human & Animal Health distribution centers, Specialty, AHP, corporate offices

## Units

Metric tons (MT)

## Method

Data is input into NZC via bulk upload or user entry and converted into metric tons using standard conversions where necessary (1 MT = 2,205 lbs, 1 Short Ton = 2,000 lbs).

- **Total waste generated (hazardous & non-hazardous) = non-hazardous MT + hazardous MT**
- **Total waste sent to landfill = non-hazardous waste to landfill MT**
- **Total waste diverted = Total recycled MT**
- **Percent waste diversion rate = total MT non-hazardous diverted / total MT non-hazardous waste (diverted + disposed) \* 100**

## Sources

Data comes from internal or third-party databases and/or from invoiced quantities/direct measurement, derived from waste transfer notes. Some estimates may be included in instances where vendors do not provide weight data or waste data is not available. For the US, some vendors do not weigh the trash, and therefore EPA guidance is used to estimate tonnage based on number of hauls, waste type, and container size.

In FY24, we began using Net Zero Cloud for tracking waste data and calculating related scope 3 emissions. This has allowed us to further improve data collection processes and have more consistent tracking and reporting of our waste data across the enterprise. Our Alliance Healthcare businesses enter their waste data directly into NZC, while our US human and animal health locations are received through national vendors consolidated reporting or direct pull from vendor invoices. This data is compiled and uploaded into NZC.