

An aerial photograph of a rugged coastline. The left side shows a rocky shore with dense green vegetation and a small structure. The right side features large, dark rocks protruding from the clear, turquoise water, with white foam from waves crashing against them.

cencora

FY23

# ESG Reporting Index



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# Independent Limited Assurance Report to Cencora Inc.

## (formerly AmerisourceBergen Corporation)

ERM Certification and 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 their 2023 FY23 Environmental, Social, and Governance Report Microsite, as of 26<sup>th</sup> January 2024, and ESG Reporting Index (the “Reports”).

### Engagement summary

#### Scope of our assurance engagement

Whether the FY23 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.\*

- Purpose-driven team members: Diversity, equity, and inclusion; Caring for team members
- Resilient and Sustainable Operations: Environmentally aware; Supply chain and stewardship; Supplier Diversity
- Healthy customers and communities: Advancing Global Health; Corporate engagement; The Cencora Impact Foundation
- Our approach to ESG – Helping combat the opioid epidemic

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

### Governance, Ethics & Compliance

- Employee acknowledgement of Code of Conduct and Anticorruption policies [%]

### Diversity & Inclusion

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

### Community Impact & Investment

- 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]
- 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]

### Prescription Drug Safety

- Description of methods and technologies used to maintain traceability of products throughout the distribution chain and prevent counterfeiting [SASB HC-DI-260a.1]

### Transportation Efficiency

- Description of efforts to reduce the environmental impact of logistics [SASB HC-DI-110a.2]

### Responsible Packaging

- Description of strategies to reduce the environmental impact of packaging throughout its lifecycle implemented within the reporting year [SASB RT0204-12]

### Energy & GHG Emissions

- Total energy consumption [MWh]
- Total Scope 1 GHG emissions (MT CO<sub>2</sub>e)
- Total Scope 2 GHG emissions (location-based) [MT CO<sub>2</sub>e]
- Total Scope 2 GHG emissions (market-based) [MT CO<sub>2</sub>e]

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

### **Reporting period**

1<sup>st</sup> October 2022 to 30<sup>th</sup> September 2023

### **Reporting criteria**

- WBCSD/WRI GHG Protocol (2004, as updated January 2015) for the Scope 1, Scope 2 GHG emissions;
- GRI Sustainability Reporting Standard principles for reporting;
- SASB Healthcare distributors standard 2023;
- Cencora's internal reporting criteria and definitions as noted throughout the Reports and in the 'Cencora FY23 Reporting Criteria' section of the ESG Reporting Index.

### **Assurance standard and level of assurance**

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' issued by the International Auditing and Standards Board.

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.

### **Respective responsibilities**

Cencora is responsible for preparing the Report 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 Report.

ERM CVS' responsibility is to provide conclusions to Cencora on the agreed scope based on our engagement terms with Cencora, the assurance activities performed and exercising our professional judgement.

## Our conclusion

Based on our activities, as described below, nothing has come to our attention to indicate that the FY23 data and information for the disclosures listed under 'Scope' above are not fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

## Emphasis of matter

Without affecting our conclusion, which is not modified, we draw attention to the explanatory notes provided by Cencora in 'Cencora FY23 Reporting Criteria' section of the ESG Index pages 39 and 78 relating to the specific exclusions in the waste reporting boundary.

## Our assurance activities

Considering the level of assurance and our assessment of the risk of material misstatement of the Report 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 and alignment of the selected information.
- 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.
- In-person and virtual interviews with management representatives responsible for managing the selected issues and indicators.
- Interviews and walkthroughs with relevant staff to understand and evaluate the management systems and processes (including internal review and control processes) used for collecting and reporting the selected disclosures.
- A review of the external third-party utility management provider system to confirm completeness of data reporting and test source data.
- A review at corporate level of a sample of qualitative and quantitative evidence supporting the reported information.
- An analytical review of the year-end data submitted by locations and market included in the consolidated 2023 group data for the selected disclosures which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary.
- Two in-person visits to Cencora markets (countries) in France and Spain, and one virtual visit to Netherlands to review energy related source data for the country's market and local reporting systems and controls.
- Confirming conversion and emission factors and assumptions used.
- An evaluation of the completeness and balance of the information in the specified sections based on the assurance evidence collected and the external factors review.
- Reviewing the presentation of information relevant to the scope of our work in the Reports to ensure consistency with our findings.

## The limitations of our engagement

The reliability of the assured 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 independent assurance statement provides no assurance on the maintenance and integrity of the website, including controls used to achieve this, and in particular whether any changes may have occurred to the assured information since it was first published.

Alliance Healthcare data is collected and reported at the country-level, minimizing visibility of site-level reporting. Assessment of site-level reporting was limited to the selected assurance sample. We draw attention to the possibility that if site-level reporting were available across the Alliance Healthcare portion of the business we may have identified omissions in the reported information.

## 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.

**Other Matters - observations**

We will provide Cencora with a separate management report with our detailed (non-material) findings and recommendations. Without affecting the conclusion presented above, we have the following key observation:

- The reported data contains estimated GHG emissions from refrigerant leakage. Cencora intends to improve the quantity of actual data incorporated into the emissions calculations in future reporting.
- Cencora continues to work on evolving its data collection and reporting processes to improve consistency of governance and controls across the enterprise.



Andrea Duque  
Partner, Corporate Assurance Services

Malvern, PA

29 January 2024

ERM Certification & Verification Services Incorporated

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## About Cencora

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

Previously known as AmerisourceBergen, we believe in the power of pharmaceuticals to improve care and well-being. By becoming Cencora, we united our 46,000 team members under one identity in pursuit of a shared purpose: We are united in our responsibility to create healthier futures.

Our new name has connections to the words center, core, and heart, and it is 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.

At Cencora, we enable our customers and partners to bring their healthcare innovations, hard work, and aspirations to patients around the world.

Through our distribution services, solutions, and expertise, we connect manufacturers, care providers, and patients to ensure that those who need therapies can get what they need, when and where they need it. Our comprehensive and growing portfolio includes solutions that span the full pharmaceutical product lifecycle — from assisting manufacturers in navigating the complexity of the clinical trial process to helping patients gain access to their medications through our affordability and adherence services.

Care providers of all kinds depend on us, including hospitals, health systems, pharmacies, physician practices, veterinarians, and more. 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.

## ESG at Cencora

Creating healthier futures is the foundation for everything we do, and our purpose directly inspires our global environmental, social, and governance (ESG) impact strategy. When we deliver on our purpose, we enhance access to healthcare and do our part to enable better patient outcomes in communities, which is why we embed our ESG strategy across our business. Our ESG team collaborates cross-functionally with leaders throughout the enterprise to elevate ESG priorities and implement meaningful initiatives. In FY23, we incorporated an ESG metric covering 10% of the annual bonus opportunity into our executive compensation program. Our Board's Compensation Committee selected three components for the ESG metric that were objectively measurable and aligned with Cencora's ESG pillars of purpose-driven team members, resilient and sustainable operations, and healthy customers and communities. In addition, 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. In addition, 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.

By aligning our business strategy with our purpose and ESG impact priorities, 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 FY23, we leveraged our experience, reach, and relationships to inform best practices and elevate our industry's collective impact on ESG. We shared our ESG approach through our collaboration with the International Federation of Pharmaceutical Wholesalers (IFPW) to create a new framework to support IFPW members with alignment and advancement of their key ESG activities. Susan Lorenz-Fisher, Senior Vice President, Global Sustainability, ESG Integration & Real Estate, Cencora, serves as the Chair of the IFPW ESG advisory committee, while Steve Collis, Chairman, President, and CEO, Cencora, and Juan Guerra, President, International Business Group, Cencora, sit on the IFPW Board of Directors.

## Our approach to governance and oversight

The governance and ongoing execution of our global ESG impact is the responsibility of leaders and key internal partners across Cencora. The Global ESG impact team is led by the SVP, Global Sustainability, ESG Integration, and Real Estate, and falls under the purview of the Chief Communications & Administration Officer, who reports directly into the Chairman, President, and Chief Executive Officer of Cencora.

Our global ESG 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 ESG 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 ESG initiatives follow our global Code of Ethics and Business Conduct to ensure we execute our efforts aligned to these principles and uphold our standards.

We are committed to continually evolving our ESG strategy and governance approach. The exciting growth of our business and brand on a global scale in FY23 presented meaningful opportunities to ensure our approach to ESG impact aligns with the organization Cencora is today and the bright future we have ahead. A key focus area in FY23 was the evolution of our global ESG Impact Council, a cross-functional group of leaders who champion the integration and coordination of Cencora's ESG strategy and practices with business strategy and policy. In addition to representing the various commercial and functional areas across our enterprise, we intentionally select leadership that reflects our expanded global footprint to ensure the way we positively impact people and the planet is shaped with an international viewpoint and broad industry perspective. Additional changes to our governance structure included the expansion of our subcommittees that align to our ESG priorities. Our efforts to meaningfully enhance our ESG strategy also involved engaging a diverse set of internal and external stakeholders to understand the primary ESG issues where Cencora has the greatest impact. Engaging these stakeholders empowers our understanding of where our organization should prioritize our ESG 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 ESG issues for our business, including our Global ESG Impact Council, our Executive Management, and our Board of Directors. In FY24 we look forward to a continued focus on global integration that will enable better data sharing, particularly for our newly acquired companies, and improve process alignment.

## About this report

This report is based on activities in fiscal year 2023 (October 1, 2022 to September 30, 2023), 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. This ESG Reporting Index 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 ESG 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 FY23, 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. In FY23, we divested our stake in the Alliance Healthcare Egypt business and therefore, have excluded that business from our FY23 reporting.



Additionally, on January 1, 2023 Cencora completed its acquisition of PharmaLex Holding GmbH. Throughout FY23, we began to integrate the businesses, and commit to do so more fully in FY24 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 1,100 locations worldwide.

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

**Revision history**

<b>Version</b>	<b>Revised on date</b>	<b>Revision description</b>
1	January 29, 2024	Original publication of FY23 ESG Index

## Cencora key company policies and resources

[Cencora CDP Climate Change Disclosure](#)

[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
<b>Team members</b>	<p>Examples of ways we engage with our team members include the year-end performance management process, involving 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 the ability for team members to provide feedback on a global engagement survey.</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; and provide regular Diversity, Equity, and Inclusion updates and training across the business. Executive leadership initiatives designed to accelerate the advancement and ongoing success of high-potential Black and Hispanic/Latino team members at the director, senior director, and vice president level through dedicated development program.</p>
<b>Business-wide leaders</b>	<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 Committee, quarterly Global ESG Impact Council meetings, ESG Reporting Committee 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 via email or phone to touch base on various topics and projects.</p>	<p><b>Topics:</b> ESG topics related to respective leader's business function to include ESG 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 ESG 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 ESG 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, enhancing DEI, 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 FY23, Cencora gave \$2.7 million in corporate charitable sponsorships, and \$2.5 million in product donations. 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. Within the prescription drug safety strategic pillar, the Cencora Impact Foundation granted nearly \$1M funding in FY23. Many of our partner nonprofits champion diversity, equity, and inclusion, and we are proud to support these efforts. 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 through several conference calls each year and encourage collaboration among our grantee community by hosting an annual conference for our nonprofit partners as well as making on-going connections between like-minded nonprofits. 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 will be available to all 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 ESG 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 (phone, email, in-person), 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 seamlessly pivot, guide, and support our shared customers — helping our communities at a moment's notice.</p>

<sup>1</sup> Outside of the US and Canada, VTO is managed in a decentralized manner.



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. 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 visit our public policy website.</p>
<b>Investors</b>	We engage with our investors and shareholders through several avenues. Some examples include quarterly earnings releases, conference calls, and webcasts; 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, healthcare and/or ESG focused, 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>	With many suppliers, we hold regular business reviews. Additionally, we have memberships with various local, national, and global diversity advocates through which we network with diverse businesses to determine potential matches for future business opportunities while fostering the inclusion of diverse suppliers. In FY24 we will host various summits in support of this work. We have developed a Supplier Code of Conduct and Supplier Engagement Statement to continue to hold suppliers accountable.	<p><b>Topics:</b> Economic impacts, business activities, competitive landscape, ESG 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 develop into a more 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="#">Form 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 2023 (October 1, 2022 to September 30, 2023). 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.  For questions regarding this report, please contact <a href="mailto:ESGreport@cencora.com">ESGreport@cencora.com</a>
2-4	Restatements of information		There are no restatements of information included in this report.

\*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
2-5	External assurance	<a href="#">Assurance Letter</a>	
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 recognize the need to better connect our people to enhance the work we are able to do together. As we continue to progress through the integration process, we are rethinking processes, aligning platforms, and uniting strategies. In FY23, we continued advancements on our roadmap for integrating systems and expect significant progress in FY24.</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.</p>
2-7	Employees		<p>At the close of FY23, our total workforce consisted of approximately 46,000 global team members. A breakdown of team members by region and by gender is included below.</p> <p><b>Total global headcount: 45,809 {51% female}</b></p> <p>Europe: 23,919 {45% female}</p> <p>North America: 20,282 {60% female}</p> <p>Rest of world: 1,608 {43% female}</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		This information is not readily available for reporting.

\*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, 7-8, 14-19, 23-26, 28, 31, 42-43, 50-51</a>	<p>The governance and ongoing execution of our global ESG impact is the responsibility of leaders and key internal partners across Cencora. The Global ESG impact team is led by the SVP, Global Sustainability, ESG Integration, and Real Estate, and falls under the purview of the Chief Communications &amp; Administration Officer, who reports directly into the Chairman, President, and Chief Executive Officer of Cencora.</p> <p>Our global ESG 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 ESG 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 ESG 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 ESG strategy and governance approach. The exciting growth of our business and brand on a global scale in FY23 presented meaningful opportunities to ensure our approach to ESG impact aligns with the organization Cencora is today and the bright future we have ahead. A key focus area in FY23 was the evolution of our global ESG Impact Council, a cross-functional group of leaders who champion the integration and coordination of Cencora’s ESG strategy and practices with business strategy and policy. In addition to representing the various commercial and functional areas across our enterprise, we intentionally select leadership that reflects our expanded global footprint to ensure the way we positively impact people and the planet is shaped with an international viewpoint and broad industry perspective. Additional changes to our governance structure included the expansion of our subcommittees that align to our ESG priorities.</p> <p>Our efforts to meaningfully enhance our ESG strategy also involved engaging a diverse set of internal and external stakeholders to understand the primary ESG issues where Cencora has the greatest impact. Engaging these stakeholders empowers our understanding of where our organization should prioritize our ESG 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 ESG issues for our business, including our Global ESG Impact Council, our Executive Management, and our Board of Directors.</p> <p>In FY23, we incorporated an ESG metric covering 10% of the annual bonus opportunity into our executive compensation program. Our Board’s Compensation Committee selected three components for the ESG metric that were objectively measurable and aligned with Cencora’s ESG pillars of purpose-driven team members, resilient and sustainable operations, and healthy customers and communities.</p>

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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 8, 11-13</a>	
2-11	Chair of the highest governance body	<a href="#">Governance Committees</a> <a href="#">Proxy: PG 21-22</a>	
2-12	Role of the highest governance body in overseeing the management of impacts	<a href="#">Governance Committees</a> <a href="#">Stakeholder engagement</a> <a href="#">Proxy: PG 23-32</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 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 21-28, 31-32</a>	
2-14	Role of the highest governance body in sustainability reporting	<a href="#">CDP: PG 3</a> <a href="#">Proxy: PG 26, 28</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; ESG; political engagement; board succession planning; and diversity, equity, and inclusion strategy, practices, and performance. As a result, the Committee reviews and guides the ESG strategy, any major plans of action, risk management policies, and business plans, and monitors implementation and performance of objectives. ESG is also included on our Board’s skills matrix in order to strengthen Board-level commitment to ESG-related topics. Alignment across the Board, Executive Management Committee, and senior leadership around our ESG strategy and initiatives is also present within our Global ESG Impact Council structure and processes.</p>

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GRI disclosure number	GRI disclosure title	Page and source*	Additional information
2-15	Conflicts of interest	<a href="#">Code of Ethics: PG 20-21</a>	
2-16	Communication of critical concerns	<a href="#">Proxy: PG 23, 25, 28</a> <a href="#">Code of Ethics: 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 28</a> <a href="#">Safe and Secure Distribution of Controlled Substances</a>	
2-19	Remuneration policies	<a href="#">Proxy: PG 36-38, 40-80</a>	In FY23, we incorporated an ESG metric covering 10% of the annual bonus opportunity into our executive compensation program. Our Board's Compensation Committee selected three components for the ESG metric that were objectively measurable and aligned with Cencora's ESG pillars of purpose-driven team members, resilient and sustainable operations, and healthy customers and communities.
2-20	Process to determine remuneration	<a href="#">Proxy: PG 24, 31-32, 36-38, 40-80</a>	
2-21	Annual total compensation ratio	<a href="#">Proxy: PG 75</a>	

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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="#">Code of Ethics</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 against 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 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. 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>

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GRI disclosure number	GRI disclosure title	Page and source*	Additional information
2-24	Embedding policy commitments	<a href="#">Code of Ethics</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 all significant contracts be reviewed by a company lawyer before being signed. 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 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 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 our 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>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.</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="#">Code of Ethics</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="#">Form 10-K: PG 75-77</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</a>	
2-30	Collective bargaining agreements	<a href="#">Form 10-K: PG 6</a>	

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**GRI 3: Material topics**

GRI disclosure number	GRI disclosure title	Page and source*	Additional information
3-1	Process to determine material topics		<p>In FY23, Cencora completed an engagement with a third-party consulting partner to conduct a materiality assessment to ensure our global approach to sustainability aligns with the needs of our business and expectations of our stakeholders, including investors, customers, nonprofit partners, and internal business leaders.</p> <p>The assessment involved the following activities:</p> <ul style="list-style-type: none"> <li>• Desktop research: Our consulting partner reviewed publicly available information, including peer benchmarking, ESG rater/ranker surveys, and third-party standards (GRI, SASB, etc.) and then developed an initial list of topics that were most relevant to our industry and business. This initial list informed stakeholder interviews and an online survey.</li> <li>• Stakeholder interviews: Interviews were conducted with a diverse set of key internal stakeholders with a global perspective and industry viewpoint to gain their insight on the initial ESG topic list, including which were most important and why.</li> <li>• Online survey: An online survey was used to gather input on the initial topic list from a broader external audience. Respondents rated each topic on its importance to the business and the level of stakeholder interest. Survey results were compiled, and data analytics generated.</li> </ul> <p>Workshop: The results of the research, interviews, and survey were presented to a cross-functional team of Cencora leaders. The results were discussed, and the team aligned on a final list of material topics.</p> <p>This final list of material topics was then vetted and approved by the Global ESG Impact Council, the Executive Management Committee, and the Board of Directors, respectively. In FY21, as part of the Alliance Healthcare integration, we reviewed the two ESG strategies and assessed materiality through desktop research, a series of stakeholder interviews, and workshops to map out common material topics. We found strong alignment, and this is reflected in our revised and integrated strategy. Our Alliance Healthcare business was also formally included in the process for our most recent materiality assessment.</p> <p>In FY22, we announced our intent to acquire PharmaLex Holding GmbH (PharmaLex). The acquisition closed effective January 1, 2023. We have incorporated PharmaLex into the FY23 materiality analysis.</p> <p>We consider materiality an ongoing exercise. In support of this approach, we organized an Emerging Issues Committee in FY23 with senior leadership from across the business to identify, elevate, and proactively mitigate current and emerging issues impacting our company and key stakeholders to support our ongoing materiality assessment. The Committee is cross-functional with participation from teams across the business, including Public Affairs, Enterprise Risk Management, Legal, DEI, and ESG. The Committee provides a structured, consistent approach to consider and evaluate issues and potential actions.</p>

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GRI disclosure number	GRI disclosure title	Page and source*	Additional information
3-2	List of material topics	<a href="#">ESG 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>Environmental</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>Social</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> <li>• Workforce diversity, equity, and inclusion</li> </ul> <p>Governance</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>• ESG 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>

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GRI disclosure number	GRI disclosure title	Page and source*	Additional information
3-3	Management of material topics	<a href="#">ESG 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="#">Code of Ethics</a>	<p>Cencora applies the principles contained within the Precautionary principle to our ESG programs, but we do not have a policy regarding the precautionary principle or approach.</p> <p>In FY23, 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>

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**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><b>*Bolded and shaded areas indicate material economic topics</b></p>
201-1	Direct economic value generated and distributed	<a href="#">Form 10-K: PG 29-30</a>	
201-2	<b>Financial implications and other risks and opportunities due to climate change</b>	<a href="#">CDP: PG 6-16</a> <a href="#">Form 10-K: PG 23</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>

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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 FY23, the Cencora Impact Foundation donated more than \$6.9M to more than 90 nonprofit organizations. Through our matching gifts and volunteer/board service grants program, more than 800 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 FY23, we continued to contract with a third party to provide us with 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 FY23 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 \$2.3B from small and diverse businesses supported \$3.8B 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 12,123 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 \$999M in wages.</li> <li>• Cencora’s small and diverse businesses generated \$359.6M in FY23 in personal, business, and sales taxes.</li> </ul> <p>We continue to be proactive in finding ways to increase jobs in underserved communities through our supplier diversity program. We continued to support the Chamber of Commerce for Greater Philadelphia and its Diverse Procurement Collaborative. The purpose of the collaborative is to facilitate the exchange of best practices, build a community of business leaders committed to diverse procurement practices, and create accountability through benchmarking with corporations, universities, and other organizations in the Philadelphia region. We continued our partnership with the Canadian Aboriginal and Minority Supplier Council (CAMSC) in FY23 to expand our program in Canada. We assisted our team in South Africa with their support of the Broad-based Black Economic Empowerment (B-BBEE) movement to transform the South African economy.</p>

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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 are committed to promoting the success of small, diverse, minority and/or women-owned, disabled, disadvantaged, HUBZone and veteran-owned businesses. In FY23, we engaged more than 1,000 small and diverse suppliers across the United States, spending more than \$2.3 billion in the U.S. on small and diverse businesses. Our FY23 spend with small businesses increased by \$553 million from FY22, which was the largest increase among all diversity classifications. Spend with minority-owned businesses increased by \$34.8 million from the previous fiscal year, which represented the second largest increase among all diversity classifications. Our spend with women-owned businesses decreased \$35.5 million during the same period. We also realized a decrease in spend with veteran, disabled-owned, and service-disabled owned businesses. 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 FY24 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 65% of the sellers on Marketplace in FY23 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 are launching a Marketplace Diversity Summit, where we will provide 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> <p>For more information, please see Supplier Diversity page of website.</p>

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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) partners with Global Quality, Risk, and Resilience (GQRR), Internal Audit, and Enterprise Quality to conduct audits across all Cencora business groups and performs an annual compliance risk assessment which includes questions related to the risk of corruption, fraud, and strength of compliance culture. This information is then used to prioritize compliance audits for the following year. If findings are generated from an audit, the OOC works with the business group to support submission of corrective action plans and conducts follow-up audits to ensure the implemented corrective actions have been effective in correcting the finding.</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. Any potential findings are communicated back to the business and, if necessary, investigated. The process also requires our third parties to sign our Supplier Code of Conduct and respond to questionnaires. Results of the screening, monitoring, and investigation give the OOC valuable insight to any 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 FY23 the Norwegian business has been working to simplify the process and training in the local business to make sure that the supplier screening process is followed. The first public report was published in June 2023, and the next public report will be published in June 2024.</p> <p>Having a robust sanctions compliance program is a well-recognized mitigation strategy against risks related to illegal activities with sanctioned entities and individuals. At Cencora, the OOC implements a trade sanctions screening program based on the nature of our business, transactions and activities, and all other factors affecting our organization. As a part of the trade sanctions screening process, the OOC is collecting information for all active customers, vendors, and suppliers from all 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 on average over 850,000 lines of data in collaboration with Cencora’s business groups to screen all 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, and 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.

205-2	Communication and training about anti-corruption policies and procedures	<a href="#">Code of Ethics: PG 48-51</a>	During FY23, the Office of Compliance deployed mandatory General Compliance Training & Code Acknowledgement and Global Anti-Bribery and Corruption Training to all active team members and contractors. This training initiative concluded with a 100% completion rate in the US. Both training courses were provided in 22 languages.
205-3	Confirmed incidents of corruption and actions taken	<a href="#">Code of Ethics: PG 31-33</a>	The Cencora reporting hotline, managed by a third party, is available 24 hours a day, 7 days a week to employees, contractors, and third parties. The hotline allows employees and third parties to report concerns or incidents anonymously, if desired. Reports can be filed via either the telephone or internet. In FY23, Cencora compared our 2023 compliance hotline report data with the most recently available industry benchmarks from 2022. In FY23, Cencora received 0.7 compliance hotline reports per 100 employees. In comparison with industry benchmarks, we are within the industry range of 0.3 to 12.7 compliance hotline reports per 100 employees and slightly below the industry median of 1.47 reports per 100 employees.
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<a href="#">Code of Ethics: PG 30-31</a>	

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GRI disclosure number	GRI disclosure title	Page and source*	Additional information
207-1	Approach to tax		<p>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 full compliance with all 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.</p>
207-2	Tax governance, control, and risk management	<p><a href="#">Finance Committee</a>  <a href="#">United Kingdom Tax Strategy</a>  <a href="#">Form 10-K: PG 30, 63-65</a></p>	<p>The Senior Vice President of Tax serves as the head of global taxes and is responsible for overseeing all 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.</p>
207-3	Stakeholder engagement and management of concerns related to tax		<p>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.</p>

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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 greenhouse gas emissions and energy management, climate change, waste management, and responsible sourcing. These material topics were determined in our most 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 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 in FY 23 and in FY24 will have an increased focus on trainings and formalizing quality assurance/quality control and attestation. This implementation process is ongoing.</p> <p>Our environmental data for FY23 includes actual and estimated figures from across Cencora, including Alliance Healthcare and PharmaLex where possible.</p> <p>Additionally, in FY23 we initiated a Global Decarbonization Committee to convene internal stakeholders across the business to lead environmental sustainability initiatives and monitor performance against targets.</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 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</p>

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			<p>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.</p> <p>Cencora is committed to recycling, as well as the reduction of waste. We are taking innovative, strategic steps to create a more sustainable footprint. We are also committed to sustainable packaging and removing single-use, petroleum-based materials like plastics and polystyrene foam from our operations and sourcing more ecological options.</p> <p>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 targets have been approved by the Science Based Target initiative (SBTi) (see <a href="https://sciencebasedtargets.org/companies-taking-action">https://sciencebasedtargets.org/companies-taking-action</a>).</p> <p><b>*Bolded and shaded areas indicate material environmental topics</b></p>
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	<a href="#">CDP: PG 42-4</a>	<p><b>Our FY23 energy consumption was as follows:</b></p> <ul style="list-style-type: none"> <li>• <b>Non-renewable stationary fuel: 108,196 MWH (389,507 GJ)</b></li> <li>• <b>Vehicle fuel: 339,738 MWH (1,223,056 GJ)</b></li> <li>• <b>Non-renewable electricity: 265,596 MWH (956,147 GJ)</b></li> <li>• <b>Renewable electricity: 59,476 MWH (214,114 GJ)</b></li> <li>• <b>Heat: 1,810 MWH (6,515 GJ)</b></li> <li>• <b>Total energy: 774,816 MWH 2,789,339 GJ)</b></li> </ul> <p><b>Please see our CDP disclosure for more details on our energy consumption break down.</b></p>
302-3	Energy Intensity		Energy intensity for FY23 was 0.0000030 MWH/\$ Revenue
302-4	Reduction of energy consumption	<a href="#">Climate and energy management</a>	<p><b>Our FY23 energy consumption compared to our FY19 base year1 were as follows:</b></p> <ul style="list-style-type: none"> <li>• <b>11% increase in total stationary and vehicle fuel consumption</b></li> <li>• <b>2% increase in non-renewable electricity</b></li> <li>• <b>16% increase in renewable electricity</b></li> <li>• <b>31% increase in heat</b></li> <li>• <b>8% increase in total energy</b></li> </ul> <p><b>Increases in overall consumption are largely a result of the increased return of our team members to our offices and a continued uptick in product deliveries and business expansion.</b></p>

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			<p>Globally in FY23, roughly 18.3% of our electricity consumption came from renewable sources.</p> <p>As we continue to grow, we will strive to increase our building efficiency, expand our renewable energy portfolio, and reduce our fuel consumption. We regularly assess and explore opportunities to increase energy efficiency through lighting upgrades, HVAC, and other improvement opportunities. We achieved Leadership in Energy and Environmental Design LEED Gold certification for our headquarters building in Conshohocken, PA. Our eco-responsible building in Paris, which conducts business and operations as Alliance Healthcare, has earned a Building Research Establishment Environmental Assessment Method (BREEAM) Very Good certification, and our building in Meung sur Loire in France, which houses Alloga operations, received both BREEAM and BiodiverCity certifications.</p> <p><b>1Note: We re-baselined in FY23 due to the divestiture of our Egypt business.</b></p>
303-5	Water consumption		<p>Cencora does not manufacture products and therefore, water consumption is a non-material topic. We estimate consumption for FY23 was approximately 1,854,365 cubic meters of water. This estimate includes additional estimated consumption for sanitary purposes for 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.</p>
305-1	Direct (Scope 1) GHG emissions	<a href="#">Climate and energy management</a>	<p>Our Scope 1 emissions for FY23 were 108,712 MT CO2e.</p> <p><b>Our Scope 1 emissions for our FY19 base year were 98,742 MT CO2e.<sup>1</sup></b></p> <p><b>1Note: We re-baselined in FY23 due to the divestiture of our Egypt business.</b></p>
305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">Climate and energy management</a>	<p>Our Scope 2 location-based emissions for FY23 were 90,652 MT CO2e.</p> <p><b>Our Scope 2 location-based emissions for our FY19 base year were 110,191 MT CO2e.<sup>1</sup></b></p> <p>Our Scope 2 market-based emissions for FY23 were 87,492 MT CO2e.</p> <p><b>Our Scope 2 market-based emissions for our FY19 base year were 100,593 MT CO2e.<sup>1</sup></b></p> <p><b>1Note: We re-baselined in FY23 due to the divestiture of our Egypt business.</b></p>
305-3	Other indirect (Scope 3) GHG emissions	<a href="#">Climate and energy management</a>	<p>Our total Scope 3 emissions for FY23 were 25,878,873 MT CO2e.</p> <p>Our total Scope 3 emissions for our FY19 base year were 19,881,916 MT CO2e.</p> <p>Scope 3 emissions calculations are largely based on high level estimates and some actual data as available across all 15 categories</p>
305-4	GHG emissions intensity	<a href="#">CDP: PG 39</a>	<p>Our GHG emissions intensity (scope 1 &amp; 2 emissions) for FY23 is 0.0000007 MT CO2e/\$ Revenue.</p>
305-5	Reduction of GHG emissions	<a href="#">Climate and energy management</a> <a href="#">CDP: PG 29</a>	<p>In FY23, our Scope 1 &amp; 2 (market-based) GHG emissions were approximately 196,204 MT CO2e. In FY19, our Scope 1 &amp; 2 (market-based) GHG emissions were approximately 199,335 MT CO2e.<sup>1</sup></p> <p>Our total Scope 1 and 2 emissions decreased by 1.6% from our FY19 base year.</p>

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We realized a 10% increase in our Scope 1 emissions and a 13% decrease in our Scope 2 market-based emissions from our FY19 base year.

Our Scope 1 increases are largely a result of the increased return of our team members to our offices and a continued uptick in product deliveries and business expansion.

Our Scope 2 reductions are a result of 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. Additionally, in FY22, when we initiated our return-to-office protocol, we adopted 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. This program played a role in the Scope 2 emissions reductions as we adopt a more flexible work environment.

**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, but we have remain committed to improving our operational efficiency, investing in renewable energy, and exploring new opportunities for innovation.**

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

306-1 **Waste generation and significant waste-related impacts** [Waste management, recycling and sustainable packaging](#)

**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.**

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 70% diversion rate in FY23 for our in scope locations.

We are committed to adopting sustainable packaging and removing single-use, petroleum-based materials like plastics and polystyrene foam from our operations wherever feasible.

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.

306-2 **Management of significant waste-related impacts** [Waste management, recycling and sustainable packaging](#)

**In FY23, we transitioned to a new waste partnership in the U.S. to streamline processes and allow for opportunities to expand coverage beyond our Human Health locations. We have begun to onboard our U.S. Animal Health locations in FY23.**

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.

Cencora is committed to operating in full compliance with all 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.

In FY23, our animal health distribution center in Elizabethtown, PA, U.S. devised a solution to address glass bottles that were arriving broken in prepackaged boxes from manufacturers. To reduce costs associated with wasted product and the fuel required to reship new product, the team procured biodegradable packing peanuts to fill the top section of the boxes to eliminate vertical movement and breakage.

Alliance Healthcare France and Alphega Pharmacy launched a program with Novo Nordisk to recycle the manufacturer’s disposable injection pens in France, which is estimated to be about 25 million pens per year. Known as Returpen, this is the first partnership of its kind in the country with a goal to recycle up to 85% of injection pen materials, which would otherwise end up in landfills or incinerators, to be used in chairs and lamps.

306-3 Waste generated [Waste management, recycling and sustainable packaging](#)

In FY23, Cencora locations generated a total of 26,614 metric tons (MT) of non-hazardous and hazardous waste.<sup>1</sup>

Of that total, 25,541 MT were non-hazardous waste, disposed/recycled as follows:

- 17,936 MT recycled
- 7,605 MT sent to landfills

Cencora is committed to operating in full compliance with all 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 FY23, we disposed of approximately 676 MT of hazardous waste. In addition, we sent roughly 398 MT of non-hazardous product waste for destruction by our hazardous waste partners.

1. Waste data boundary:

- Our waste data is representative of approximately 65% of our locations by square footage, with the exception of Alliance Healthcare who is excluded from the waste data
- Based on an analysis of prior years data, we expect Alliance Healthcare data to be about 35-45% of total Cencora waste. In a future quarterly update to the ESG Reporting Index, we will include an updated figure inclusive of Alliance Healthcare data.
- 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.

3. Regarding the significant difference from FY22 to FY23 hazardous waste amounts: In the past, our vendor had included breakdowns of hazardous vs non-hazardous classifications. For FY23, we

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			have analyzed the data and included profile classifications and have determined a more accurate way of reporting these values. Historically, minor inaccuracies in EPA codes were reflecting classification of waste data which has been corrected for this year.
306-4	Waste diverted from disposal	<a href="#">Waste management, recycling and sustainable packaging</a>	<p>In FY23, we diverted 17,936 metric tons of waste from the landfill. This was composed of:</p> <ul style="list-style-type: none"> <li>• 12,055 MT of cardboard</li> <li>• 634 MT of recyclables</li> <li>• 5,118 MT of pallets</li> <li>• 85 MT of electronic waste</li> <li>• 29 MT of plastic stock bottles</li> <li>• 14 MT of plastic totes</li> </ul> <p>We achieved a 70% waste diversion rate in FY23.</p>
306-5	Waste directed to disposal	<a href="#">Waste management, recycling and sustainable packaging</a>	<p>In FY23, we generated 25,541 metric tons (MT) of non-hazardous waste. Of that total waste, 7,605 MT were sent to landfill, and the remaining 17,936 MT were recycled. We achieved a 70% waste diversion rate.</p> <p>In FY23, we disposed of approximately 676 MT of hazardous waste. In addition, we sent roughly 398 MT of non-hazardous product waste for destruction by our hazardous waste partners.</p>
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 ESG 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="#">Diversity, Equity, and Inclusion</a> <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, diversity, equity and inclusion, 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, including with respect to diversity, equity, and inclusion; any major plans of action, risk management policies, budgets, and business plans; 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>*Bolded and shaded areas indicate material social topics</p>
401-1	New employee hires and employee turnover		<p>In FY23, we hired more than 6,600 new team members, bringing a range of new perspectives into the organization. Cencora is committed to a fair, inclusive, and equitable recruiting process to attract diverse talent. Of the new hires that joined Cencora’s global employee population in FY23, 53% are women. In the U.S., 70% of our new hires in FY23 are URPOC (underrepresented people of color). Utilizing a multi-faceted approach, Cencora is strengthening its candidate pipeline by deepening its partnerships with diverse organizations, colleges and universities, and professional associations; ensuring external hiring campaigns and employer branding are reflective of the various markets we serve; providing training to the recruitment and interview teams on unconscious bias; and tracking progress, including communicating data and results to leaders to provide visibility and to address areas of improvement.</p> <p>Cencora is committed to non-discrimination and fair and equitable processes for promotions and opportunities for advancement. In FY23, 9% of our global team members received a promotion, consistent with 9% in FY22. 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, 9% of active female team members were promoted in FY23. This is consistent and equal to the percentage of employees promoted regardless of gender. Among the total U.S. workforce, 7% of active URPOC team members were promoted in FY23. We recognize the importance of investing in our people and cultivating diverse leaders. We</p>

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remain focused on increasing representation at all levels of the organization in alignment with our DEI commitments.

Our overall global team member turnover rate improved for FY23 was 30%, compared to 32% in FY22. In FY23, voluntary team member turnover was 21% globally, compared to 25% in FY22. Cencora’s FY23 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 FY23, 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.

Data boundary:

- Total new hires: Cencora global team members. Excludes Alliance Healthcare and PharmaLex team members.
- New hires and promotions [women]: Cencora global team members. Excludes Alliance Healthcare and PharmaLex team members.
- New hires and promotions [URPOC]: Cencora U.S. team members. Excludes Alliance Healthcare and PharmaLex team members.
- Overall and voluntary turnover: Cencora global team members. Excludes Alliance Healthcare and PharmaLex team members.

401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees [Caring for team members](#)  
[Team Member Benefits](#)

Cencora provides benefits to support the health and well-being of eligible full-time team members and their families. In the United States, our myWell-being 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.

Additionally, we offer diabetes, weight management, 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.

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 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 offered up to 80 hours/10 days of paid caregiver leave in FY23.

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



			<p>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> <p>Gender reassignment is available through major insurance providers based upon their medical policies.</p>
401-3	Parental Leave	<p><a href="#">Caring for team members</a></p> <p><a href="#">Form 10-K: PG 8</a></p>	<p>Effective January 1, 2023, we offer twelve weeks of paid parental leave in the United States following birth, adoption, or surrogacy for both parents.</p>
403-1	Occupational health and safety management system	<p><a href="#">Caring for team members</a></p>	<p>In FY23, to strengthen our commitment to team member health, safety, and well-being, Cencora evolved its regulatory oversight team into a dedicated Environmental, Health, and Safety (EHS) Department led by team members with training, experience, certification, and education in environmental Management, Safety Management, Industrial Hygiene, and Public Health.</p> <p>In FY23, the EHS department’s focus was to continue best practices and systems across our business units to create an enterprise-wide management system. The goal of this system will always be to protect team members from job-related fatalities, injuries, and illnesses; identify and reduce the risk of physical, chemical, and biological hazards; and improve training and communications to provide team members with clear direction and understanding.</p> <p>As EHS has expanded their impact on the business, there was a focus for the team to prepare for the future of EHS. In FY24, there are plans for Operations and EHS to continue to partner on continuous improvement efforts. We aim for EHS to be integrated across the organization. EHS will focus on the specific areas which include but are not limited to:</p> <ul style="list-style-type: none"> <li>• Policy enhancement and development</li> <li>• EHS management systems improvement and development</li> <li>• Effective key performance indicators</li> <li>• Communication progression</li> <li>• Learning, training, and development</li> <li>• Regulatory and legal compliance</li> </ul>
403-2	Hazard identification, risk assessment, and incident investigation	<p><a href="#">Caring for team members</a></p>	<p>We have internal hazard identification, risk assessment, and incident investigation processes.</p> <p>Throughout FY23, improvements to our Hazard and Risk Assessment Program and Incident Management Program were implemented. Also, the use of third-party EHS consultants helped identify risks and hazards within our organization. The incident management program included improvement on incident reporting and investigation, and corrective actions to reduce incident risk. In FY24, we plan to conduct a thorough evaluation of incident data, identify risks and trends, and implement EHS team/organization targets that will drive continuous improvement.</p>

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GRI disclosure number	GRI disclosure title	Page and source*	Additional information
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 FY23, we utilized multiple platforms, including, but not limited to, our intranet site to communicate EHS-related news and information and to provide team members with access to EHS programs and resources. Also, within the organization, the EHS engagement program Safety Minded continues to ensure participation of team members through observations. In FY23, we had a total of 34,290 observations completed. In FY24, we plan to partner with internal communications to help launch EHS initiatives that will have positive impacts on our safety culture.
403-5	<b>Worker training on occupational health and safety</b>	<a href="#">Caring for team members</a>	<p><b>Team members receive on-the-job training on proper safety procedures, feedback mechanisms, and incentive opportunities prior to the start of work activities. At the U.S. distribution centers, through the U.S. Safety Minded program, team members are provided with monthly topics to reinforce EHS training and policies.</b></p> <p><b>In FY23, EHS started a partnership with our Learning Management Team to enhance EHS knowledge in the Learning Journeys of team members. The Learning Management Team has created a project focusing on the improvement of EHS training for leaders and front-line workers.</b></p>
403-6	<b>Promotion of worker health</b>	<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>	Our goal is to foster a culture where all team members have a zero-incident mindset. As we develop and implement the management system, we will achieve our goal by managing these topics across all global business units with consistent messaging about our priorities. One area of focus for FY24 will be to raise awareness about proactive EHS reporting and to encourage employees to capture more unsafe conditions or near misses that will enable us to implement corrective action before an EHS incident occurs.
403-8	Workers covered by an occupational health and safety management system	<a href="#">Caring for team members</a>	<p>As our global footprint has expanded through business acquisitions, the Cencora EHS Department is in the process of creating an enterprise-wide management system. This management system is a collection of activities that deliver on our commitment to protecting our team members, business partners, neighborhoods, and the planet and is aligned with applicable global regulations and industry standards. The management system is being developed using an ISO framework.</p> <p>This management system is intended to be enterprise-wide, and all global operations will be asked to adhere to the system. The Cencora EHS Management System is the foundation for effective management and will provide the tools for Cencora to continuously improve a health</p>

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and safety focused culture across the enterprise with a shared commitment and set of processes.

403-9	Work-related injuries	<a href="#">Caring for team members</a>	<ul style="list-style-type: none"> <li>In FY23, our total incident rate for Cencora and Alliance Healthcare lost-time occupational injuries was 3.09 and our incident rate for cases requiring time away from work was 0.10. Both rates show a slight improvement over the previous fiscal year. These rates cover most operations for both Cencora and Alliance Healthcare.*</li> <li>In FY23, there were 0 fatalities.</li> <li>We did not experience any uncontained spills in FY23.</li> <li>The following FY23 data is based on workers' compensation and work-related injury data. The LTI frequency rate is calculated as 274 lost time injury events x 1,000,000= 274,000,000/88,801,750 total hours worked companywide= 3.09. Therefore, there are 3.09 injury events for every one million hours worked.</li> <li>The LTI severity rate is 8,508 days lost x 1,000 = 8,508,000/88,801,750 total hours worked = 0.10. Therefore, there are 0.10 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>An analysis of our incident data indicates that musculoskeletal disorders are our most common risk and type of injury/illness. To reduce musculoskeletal disorders, ergonomics assessments were conducted at representative U.S. distribution centers in FY23 with a Professional Ergonomist to help assess areas for improvement.</p> <p>In FY23, we increased utilization of a Nurse Triage line to ensure team members have easy access to medical advice and services. The service also improves our ability to support employees as soon as a work-related incident occurs. Early reporting of soft tissue injuries will be a major focus going into FY24, so we can help team members mitigate the injuries before they become more severe.</p> <p>In FY24, in an effort to improve our Ergonomics, we will work with a third-party consultant to provide a Prevention through Design training for personnel stakeholders that involve managing job tasks and setup within the distribution centers. Also training for front line team members and leadership will be established to identify everyone's responsibilities within the organization and help identify signs and symptoms early to mitigate the severity of cases.</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>Each full-time employee completed an average minimum of 2.5 hours of compliance-specific training in FY23. Additional training was assigned based on roles, responsibilities, or location.</p> <p>Leadership and development training is based on team member interest and exceeds this minimum.</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 FY23, we strengthened our integrated talent framework across our enterprise through a progressive approach to performance management and enhanced enterprise learning strategies and programs that drive a consistent and inclusive experience. Our integrated</p>

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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.

In FY23, 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 FY23, 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 FY23, 626 team members benefited from our tuition assistance program.

Our team member 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 FY23, 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 September 2023, we launched our second enterprise-wide Employee Experience (EX) Survey 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 EX Survey was comprised of 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 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.

<p>404-3</p>	<p>Percentage of employees receiving regular performance and career development reviews</p>	<p><a href="#">Caring for team members</a></p>	<p>At Cencora, our performance management approach is one where we enable and reward 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.</p> <p>In FY23, 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 FY23, we reinforced our culture of continuous conversations by implementing more frequent manager/team member check-ins, specifically incorporating well-being to better support our team members holistically. Taking a structured approach to the check-in conversations helped to ensure that our team members and managers schedule time in the normal cadence to have reflective and feedforward dialog about performance and career development. 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="#">Diversity, Equity &amp; Inclusion</a>  <a href="#">Form 10-K: PG 6-7</a>  <a href="#">Proxy: PG 7, 13</a>  <a href="#">Executive Management Committee</a></p>	<p>At Cencora, building diverse teams and fostering an inclusive culture is not only the right thing to do, it also enhances the value we deliver to our customers, partners, and the greater marketplace. We believe that the unique experiences of our global team members are strategic differentiators in the innovation, success, and growth of our company.</p> <p>At the close of FY23, females represented 51% of our overall global workforce, 37% of leadership<sup>2</sup> positions, 47% of manager<sup>3</sup> positions, and 57% of our Executive Management Committee. In the U.S., URPOC represented 52% of the overall workforce, 16% of leadership<sup>4</sup> positions, and 30% of manager<sup>5</sup> positions. None of the members of our Executive Management Committee self-identify as racially or ethnically diverse.</p> <p>The following is a breakdown of overall U.S. workforce demographics:</p> <p><b>U.S. workforce composition by race and ethnicity</b></p> <ul style="list-style-type: none"> <li>White 48%</li> <li>Black/African American 22%</li> <li>Hispanic/Latino 15%</li> <li>Asian 11%</li> <li>Other races and ethnicities 3%</li> <li>Non-disclosed 1%</li> </ul>

<sup>2</sup> Vice President and above  
<sup>3</sup> Manager level and above  
<sup>4</sup> Vice President and above  
<sup>5</sup> Manager level and above

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In FY23, 7% of our team members in the U.S. self-identified as having a disability and 4% self-identified as a veteran. We continue to work toward disclosing age demographics of our team members in a future reporting cycle.

At the close of FY23, 30% of Board members were female and 20% were racially or ethnically diverse. In FY23, we announced the election of two new directors to the Board.

In FY23, the Cencora Office of DEI introduced new metrics to measure representation in the diversity of our people. With the support of a third party, we developed external benchmarks of talent availability in the marketplace.<sup>6</sup> The benchmarks include gender representation at all levels globally and race and ethnicity representation at all levels in the U.S. We are proud to be leveraging the benchmarks for global gender representation in addition to leveraging the U.S. benchmarks for Black/African American and Asian team members. Moving forward, we plan to use these benchmarks to inform our talent acquisition process and guide talent strategy for female Vice Presidents globally, female managers in targeted countries, and Hispanics/Latinos at various levels, including at the Vice President level and above.

Cultivating an inclusive work environment means that we engage all of our team members in meaningful ways. In FY23, the Cencora Office of DEI introduced a metric to measure inclusion and drive progress. The Global Inclusion Index, made up of eight questions embedded into the EX Survey, provided a baseline measure of inclusion<sup>7</sup>. The FY23 results of the Global Inclusion Index showed that 70% of team members around the world agree that we have a highly inclusive culture, and most team members feel that their teams treat them with respect. The results also highlighted variability between Cencora and Alliance Healthcare and opportunities to improve inclusion across the enterprise, such as strengthening senior leader transparency and building trust. Moving forward, we are using the survey insights to support plans and programs that will directly strengthen our inclusive culture, such as the implementation of eight e-learning modules and guides related to each one of the eight Global Index questions, as well as launching enterprise training so that all team members can learn more about their collective responsibility to cultivate our inclusive culture. As an enterprise-wide goal for FY23, all team members were encouraged to complete the Enterprise Global Inclusion training and contribute to maintaining our highly inclusive culture and Global Inclusion Index baseline of 70%.

Increasing female representation in leadership roles globally and fostering employee inclusion are two components of the new ESG metric in the executive compensation program, effective for FY23.

Data boundary:

- **Women [overall workforce]:** Cencora global team members and Alliance Healthcare and PharmaLex team members.
- **Women [leadership positions]:** Cencora global team members and Alliance Healthcare team members.
- **Women [manager positions]:** Cencora global team members. Excludes Alliance Healthcare and PharmaLex team members.

<sup>6</sup> Benchmark sources: US: Sourced from the American Community Survey (ACS) 2014-2018 5-year estimates and designed to measure the effects of and compliance with Equal Employment Opportunity (EEO) laws in the U.S. Country: Sourced from the International Labour Organization (ILO), which maintains a series of econometric models used to produce estimates of labor market indicators in the countries. Team member data from the close of FY22 was used to support this benchmarking effort. Global gender representation benchmarking included Cencora and Alliance Healthcare team members. U.S. race and ethnicity benchmarking included U.S. Cencora team members only.

<sup>7</sup> The Global Inclusion Index measures a broad range of employee experience topics and uses a 5-point, Likert-type agreement scale. It is based on the average percent favorable response score across all eight survey items.



			<ul style="list-style-type: none"> <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>
405-2	Ratio of basic salary and remuneration of women to men	N/A	<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>In FY23, there was no statistical difference in pay between male and female employees. We are committed to fostering equal opportunity and pay equity through processes that drive equitable pay decisions and eliminate unexplained pay inequities.</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> <p>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:</p> <p>We have modified promotional salary increase guidelines.</p> <p>We removed questions about pay history in the recruiting and interviewing processes of external candidates.</p> <p>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.</p> <p>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.</p> <p>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.</p> <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 employees, and temporary employees.</p>
406-1	Incidents of discrimination and corrective actions taken	<a href="#">Code of Ethics: PG 40-41</a>	<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>

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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.

We are committed to being a company that is fair – where every team member has access to career growth and development opportunities. Our Code of Ethics and Business Conduct, our diversity, equity, and inclusion trainings, and employee resource groups support a workplace culture that values the uniqueness of team members, recognizing their diverse backgrounds, perspectives, and experiences. In FY22, a statement on diversity, equity, and inclusion was added to our Code of Ethics to foster Cencora’s enterprise-wide diversity, equity, and inclusion strategy and to reinforce that we all have a responsibility to act with integrity and create an inclusive environment.

Additionally, our gender transition guidelines highlight the importance of creating a respectful and welcoming environment for our transgender/non-binary team members.

407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">Form 10-K: PG 6.13</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="#">Code of Ethics: PG 32-33</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><b>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 required 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 copay assistance programs that accelerate availability of therapy among patients. We actively pursue improving access to care in the communities where we live and work.</b></p> <p><b>In FY23, Cencora provided more than \$2.7M in financial contributions to community-based organizations and global nonprofits. Through the Cencora Impact Foundation,</b></p>

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which aims to increase access to healthcare for the most vulnerable populations, more than \$6.9M was donated to over 90 organizations.

In FY23, in response to the earthquakes that hit Türkiye and Syria, Cencora and the Cencora Impact Foundation supported humanitarian efforts and provided aid to team members in Türkiye and other victims of this disaster. More than \$420,000 was donated by the Cencora Impact Foundation and the Cencora Team Assistance Fund, impacting more than 45,000 people and animals in the region.

Local community engagement is achieved through volunteering programs. 100% of legacy AmerisourceBergen global team members have access to myCommunityImpact, our Matching Gifts, and Volunteer/Board Service grant program. In FY24, we look forward to expanding access to myCommunityImpact to Alliance Healthcare team members, as we advance in navigating IT integration challenges.

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 FY23, we returned to more in-person service opportunities, and nearly 1,600 Cencora team members volunteered more than 10,000 hours. We continue to see industry trends of volunteerism rates lower than pre-pandemic levels. To address this challenge, we have promoted policies to support team member volunteerism, such as VTO and Volunteer/Board Service grants offered through myCommunityImpact. While we were grateful to return to more in-person service opportunities in FY23, we continue to look forward to reaching pre-COVID volunteer participation rates. We appreciate all of our team members who committed their time to giving back to our communities.

Since our headquarters is located in the state 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. We allocated funding across four critical areas of need among organizations throughout the state, such as educational improvement organizations, scholarship organizations, opportunity scholarship organizations, and Pre-K scholarship organizations.

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.

413-2 Operations with significant actual and potential negative impacts on local communities

[Helping combat the opioid epidemic](#)  
[Fighting the Opioid Epidemic](#)  
[Safe and Secure Distribution of Controlled Substances](#)  
[Form 10-K: PG 75-77](#)

Unintended access to expired, unwanted, or unused medicines continues to be a leading cause of opioid misuse. We help mitigate prescription drug misuse and help drive sustained change and combat the epidemic of opioid misuse. For overall information on our processes and practices, please see [Safe and Secure Distribution of Controlled Substances Report](#).

414-1	New suppliers that were screened using social criteria	<a href="#">Supplier Engagement Statement</a> <a href="#">Supplier Diversity</a> <a href="#">Supplier Code of Conduct</a>	<p>All Requests for Proposal (RFP) that go through our standard RFP process are generally screened according to ESG programs and commitments, including social and supply chain diversity criteria. In addition, we screen 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>
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>	<p>When there is strain on the supply chain, which occurred 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.</p>
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>	<p><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 all processes for meeting customer and regulatory requirements are applied consistently.</b></p>
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>	<p><b>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 all errors and inaccuracies in inventories.</b></p>
418-1	<b>Substantiated complaints concerning breaches of customer privacy and losses of customer data</b>		<p><b>The required topic-specific disclosure is unavailable due to internal confidentiality restraints.</b></p>

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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 27001:2013 (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 any gathering of personal data is done in a compliant manner. All 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 ESG 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 fully 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 ESG 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>

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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="#">Form 10-K: PG 31-33 and 75-77</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 products directly from the manufacturer. 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 current information on prescription drug safety. We are continuing to monitor this issue outside the U.S.</p> <p>Our private label products must meet Cencora's quality standards as well as adhere to those of the regulatory bodies in the countries where the products are manufactured and distributed. Our Quality Management System (QMS) helps ensure that all processes for meeting customer and regulatory requirements are applied consistently.</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</p>

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Topic	Accounting metric	Page and source*	Additional information
			<p>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>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>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 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>
<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. 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 responsible packaging. The products we handle often have unique shipping and handling requirements that must be carefully and thoughtfully considered when exploring responsible packaging solutions. In FY23, one of our animal health locations developed a solution to protect products from frequent breakage by deploying a sustainable packaging filler. Additionally, our Alliance Healthcare and Apehea Pharmacy businesses in France launched a disposable injection pen recycling program in partnership with Novo Nordisk.</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>Cencora and our teams are committed to recycling as well as the reduction of waste. In FY23, our recycling programs resulted in diverting:</p> <ul style="list-style-type: none"> <li>Recyclables – 634 metric tons</li> </ul>

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Topic	Accounting metric	Page and source*	Additional information
		<a href="#">Product Donations</a>	<ul style="list-style-type: none"> <li>• Cardboard – 12,055 metric tons</li> <li>• Pallet recycling – 5,118 metric tons</li> <li>• Tote recycling – 14 metric tons</li> <li>• Electronics recycling – 85 metric tons</li> <li>• Plastic stock bottles – 29 metric tons</li> </ul> <p>In FY23, Cencora donated nearly \$2.5 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 the pandemic, crises, and other natural and man-made disasters.</p>
<b>Business ethics</b>	Description of efforts to minimize conflicts of interest and unethical business practices	<a href="#">Code of Ethics: PG 18-27</a>	N/A
	Total amount of monetary losses as a result of legal proceedings associated with bribery, corruption, or other unethical business practices	<a href="#">Form 10-K: 75-77</a>	N/A

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>

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

## 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 formally 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 Environmental, Social, and Governance (ESG) strategy, any major plans of action, risk management policies, and business plans, and monitors implementation and performance of ESG-related objectives. Sustainability and corporate responsibility are also included on our Board's skills matrix in order to strengthen Board-level commitment to ESG-related topics. The committee is formally updated quarterly on ESG topics, including climate-related issues by the Chief Communications and Administration Officer and Senior Vice President of Global Sustainability and ESG Integration. Additionally, ESG is a topic of interest to the committee, and therefore, we provide more regular, informal updates - as appropriate and requested. For example, as the Committee regularly reviews and guides the ESG strategy, this contributes to oversight of how Cencora is integrating climate-related considerations into business processes such as facilities and risk management. The Board's Compliance and Risk Committee is also briefed annually on how Cencora integrates climate and ESG considerations into our Enterprise Risk Management (ERM) process.

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 positions with responsibility for climate-related issues are the Chief Communications and Administration Officer (CAO) and Chief Financial Officer (CFO), members of the Executive Management Committee who report to the CEO and are the co-sponsors of Cencora's Global ESG Council. As climate-related risk is incorporated into how we manage and communicate risk as a company, the CFO and CAO, along with members of the leadership team, update the Board of Directors' Governance, Sustainability and Corporate Responsibility Committee on ESG, including climate change. Additionally, the Global Sustainability and Social Impact department, an enterprise-wide, shared-services function, reports directly to the CAO. This department is responsible for integrating ESG into operations across the company and works with both internal and external partners to identify and mitigate our climate-related risks. The Senior Vice President of Global Sustainability, ESG Integration, & Real Estate reports to the CAO.

In FY19, climate change was included as an input in Cencora's ERM program and, in FY21, ESG was added as an enterprise risk to be managed and reported on to the board. The Chief Legal Officer, a member of the Executive Management Committee who reports to the CEO, is also a member of the Risk Management Committee (RMC), an executive management-level committee that has oversight over the company's ERM, ensuring that critical risks are reviewed and managed appropriately within corporate risk appetite. Members of the RMC provide quarterly updates to the Board of Directors' Compliance and Risk Committee, which monitors the effectiveness of Cencora's ERM. 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.

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/ESG risks into their formal risk taxonomy standard. The Global ESG Impact 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 Cencora CDP Disclosure and 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 7 indicators, our biggest risk identified was wildfire risk, with 5 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 2023, an additional assessment on Climate Change Impact was completed. Of the sites that were surveyed, it was indicated that our Brazil location had the highest risk for building damage due to severe wind events. Extreme precipitation was noted as an additional hazard, with two of our Texas locations being the predominant concerns for flooding. Using this information, we upgraded infrastructure in one of our mid-west DCs to be better equipped for potential climate impacts.

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.

<sup>8</sup> Please note that Alliance Healthcare UK (AHUK Hold Co) is compliant with the UK CFD reporting requirements

Ahead of anticipated natural disasters or severe storms, Cencora collaborates with provider customers who reside within the expected path before the disaster even 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. We plan to refresh this analysis incorporating transitional risks into the assessment as necessary.

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.

Please see our Cencora CDP Disclosure for more details on our identified climate risks and opportunities.

**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 ESG, 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 ESG, including climate change, governance structure and processes, and political engagement, among others. The committee oversees the ESG strategy, major plans of action, and risk management policies, and it

monitors performance of objectives. Corporate officers, including the Chief Communications and Administration Officer and 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 ESG 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 ESG report and greenhouse gas (GHG) emissions management. The Global ESG 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 ESG strategy and practices with business strategy and policy. The Council leads Cencora's efforts to embrace a companywide ESG approach, integrate ESG 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.

For more information on how we identify, assess, and manage climate-related risks, please see our CDP Disclosure.

**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 ESG 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 FY23 greenhouse gas emissions and FY19 base year.

Scope	FY19 Emissions (MT CO <sub>2</sub> e) <sup>4</sup>	FY23 Emissions (MT CO <sub>2</sub> e)
Scope 1	98,742	108,712
Scope 2 <sup>1</sup>	110,191	90,652
Scope 2 <sup>2</sup>	100,593	87,492
Scope 3 <sup>2</sup>	19,881,916	25,878,873

**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 (location-based) emissions decreased by 1.6% from our FY19 base year. We realized a 10% increase in our Scope 1 emissions and a 13% reduction in our Scope 2 market-based emissions from our FY19 base year.

Please see our CDP Disclosure or ESG microsite for more details.

<sup>1</sup> Scope 2 location-based emissions

<sup>2</sup> Scope 2 market-based emissions

<sup>3</sup> Scope 3 emissions calculations are largely based on high level estimates and some actual data as available across all 15 categories

<sup>4</sup> FY19 Scope 1 & 2 baseline was recalculated in FY23 due to Egypt divesture



## United Nations Sustainable Development Goals (SDGs)

Our ESG activities contribute to the United Nations Sustainable Development Goals (SDGs) and the UN Global Compact (UNGC). As signatories of the UNGC, we commit to an annual Communication of Progress (COP). We shared our first COP in August 2022, and plan to share an updated COP in their online system in Spring 2024.

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>	<p>At Cencora, our purpose is that we are united in our responsibility to create healthier futures. As a global healthcare company at the center of the pharmaceutical supply chain, our focus is on increasing the health and well-being of both humans and animals. From exploring opportunities with our partners around specialty medicines or making clinical trials more inclusive, to supporting our customers as they uphold the health and well-being of communities near and far — we aim to create healthier futures for all.</p> <p>We believe every person should have access to the medicine, vaccines, and clinical services needed to live a healthier life. 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.</p>
<b>5 Gender Equality</b>	<p>We stand proud in supporting our diverse and talented team member population. At the close of FY23, females represented 51% of our overall global workforce, 37% of leadership<sup>9</sup> positions, 47% of manager<sup>10</sup> positions, 57% of our Executive Management Committee, and 30% of our Board of Directors.</p> <p>Our dedicated ERG, Women’s Impact Network, fosters an inclusive environment for women in the workplace based on equity and respect through education, personal and professional development opportunities, and mentorship. In FY23, we continued to recognize International Women’s Day with our Women’s Impact Network ERG in partnership with the United Nations Foundation #EqualEverywhere campaign. We are proud to support gender equality through the United Nations Women’s Empowerment Principles, publicly committing to advancing gender equality and empowering women in our places of work and in the community.</p> <p>Data boundary:</p> <ul style="list-style-type: none"> <li>• Women [overall workforce]: Cencora global team members and Alliance Healthcare team members.</li> <li>• Women [leadership positions]: Cencora global team members and Alliance Healthcare team members.</li> <li>• Women [manager positions]: Cencora global team members. Excludes Alliance Healthcare team members.</li> </ul>
<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 18.3% of our electricity consumption. Renewable energy adoption will play an important role in achieving our science-based target. In FY23, we finalized our renewable energy assessment and began the implementation process, notably exploring the options for power purchase agreements as well as on-site renewable solutions to cover our portfolio. In FY23, Alliance Healthcare Romania</p>

<sup>9</sup> Vice President and above

<sup>10</sup> Manager level and above

SDG	Cencora alignment
	<p>expanded its solar panel program after a successful implementation in 2022, while Alliance Healthcare in Spain began planning a solar panel installation project. In 2024, we expect other sites in the UK and the Czech Republic to explore implementation of solar projects. In addition, after completing a global renewable energy assessment in FY22, in FY23 we kicked off an initiative to look at specific geographies for on-site and large-scale power purchase agreements.</p>
<b>10 Reduced Inequalities</b>	<p>We believe in creating an inclusive environment where people across all dimensions of diversity can bring their whole selves to work to advance access to care for all. 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. Many of our partner nonprofits champion diversity, equity, and inclusion, and we are proud to sponsor their efforts.</p>
<b>13 Climate Action</b>	<p>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.</p> <p>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 (location-based) emissions decreased by 1.6% from our FY19 base year. We realized a 10% increase in our Scope 1 emissions and a 13% reduction in our Scope 2 market-based emissions from our FY19 base year.</p>
<b>17 Partnerships for the Goals</b>	<p>We believe that we can do more together. This is why we collaborate with stakeholders around the globe — from our nonprofit partners to our customers to our suppliers — to further the positive impact we are creating through our ESG strategy and activities.</p>

## 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</a> <a href="#">Committee charter</a> <a href="#">Proxy: PG 7-8, 11</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 48-50</a>
Risk and opportunity oversight	Integrating risk and opportunity into business process	<a href="#">Proxy: PG 27-28</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

Theme	Sub-themes, core metrics, and disclosures	Sources**
Dignity and equality	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>
Health and well-being	Health and safety (%)	GRI 403-9
Skills for the future	Training provided (#)	GRI 404-1 and GRI 404-2

## Prosperity

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

# 2022 Employer Information Report EEO-1

We are united in our purpose. Creating healthier futures necessitates a culture that values diversity, inclusivity, and belonging and that empowers all team members to advance health equity and access to care. We believe transparency is critical and therefore, 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 12/31/2022. Therefore, this is a snapshot in time. (The EEOC mandates the use of specific job categories that are different from our workforce categories.) This does not include our global workforce and representation outside the U.S., our Alliance Healthcare colleagues, or PharmaLex colleagues. While we recognize this is an important disclosure, we feel the data, strategies, and stories shared in other avenues of our public reporting, when taken together with this disclosure, are most representative of our diversity, equity, and inclusion journey.

<b>U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION (EEOC) 2022 EMPLOYER INFORMATION REPORT (EEO-1 COMPONENT 1)</b>										<b>EEOC Standard Form 100 (SF 100)</b> Revised 08/2023 OMB Control Number: 3046-0049 Expiration Date: 08/31/2024					
<b>SECTION A – TYPE OF REPORT</b> CONSOLIDATED REPORT															
<b>SECTION B – EMPLOYER IDENTIFICATION</b>															
OFS COMPANY ID L108756			EMPLOYER NAME AMERISOURCEBERGEN CORPORATION												
ADDRESS 1 WEST FIRST AVENUE					CITY/TOWN CONSHOHOCKEN			STATE PA		ZIP CODE 19428					
<b>SECTION C – HEADQUARTERS OR ESTABLISHMENT-LEVEL IDENTIFICATION (if applicable)</b>															
HQ/ESTABLISHMENT-LEVEL UNIT ID			HEADQUARTERS OR ESTABLISHMENT-LEVEL NAME												
HEADQUARTERS OR ESTABLISHMENT-LEVEL ADDRESS					CITY/TOWN			STATE		ZIP CODE					
<b>SECTION D – EMPLOYER IDENTIFICATION NUMBER (EIN)</b> 232546940															
<b>SECTION E – EMPLOYER FILING ELIGIBILITY</b> <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															
<b>SECTION F – FEDERAL CONTRACTOR DESIGNATION (if applicable)</b> Unique Entry ID (UEI): NWEGLNLTBDW4 <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)															
<b>SECTION G – NAICS INFORMATION</b> 424210 - Drugs and Druggists' Sundries Merchant Wholesalers															
<b>SECTION H – WORKFORCE DEMOGRAPHIC DATA</b>															
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	7	8	201	11	14	0	0	3	124	11	3	0	1	0	383
First/Mid-Level Officials and Managers	112	100	1065	159	169	3	5	31	930	192	101	3	5	27	2902
Professionals	115	144	910	136	284	3	2	39	1287	339	268	5	10	53	3595
Technicians	21	22	44	9	2	0	0	0	97	8	13	2	0	2	220
Sales Workers	19	28	353	28	11	0	2	7	425	17	11	0	1	4	907
Administrative Support Workers	91	254	335	199	50	3	4	31	1157	1648	133	8	10	96	4019
Craft Workers	15	0	86	12	9	1	2	2	3	0	1	0	0	1	132
Operatives	725	749	895	658	387	26	12	68	636	504	267	22	14	56	5020
Laborers and Helpers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Workers	4	3	17	9	3	0	0	1	4	1	0	0	0	1	43
<b>CURRENT 2022 REPORTING YEAR TOTAL</b>	<b>1110</b>	<b>1308</b>	<b>3905</b>	<b>1221</b>	<b>929</b>	<b>36</b>	<b>27</b>	<b>182</b>	<b>4664</b>	<b>2720</b>	<b>797</b>	<b>40</b>	<b>41</b>	<b>240</b>	<b>17221</b>
<b>PRIOR 2021 REPORTING YEAR TOTAL</b>	<b>974</b>	<b>1184</b>	<b>3915</b>	<b>1192</b>	<b>891</b>	<b>35</b>	<b>22</b>	<b>176</b>	<b>4731</b>	<b>2921</b>	<b>752</b>	<b>35</b>	<b>43</b>	<b>236</b>	<b>17107</b>
<b>SECTION I – WORKFORCE SNAPSHOT PERIOD</b> 12/16/2022 - 12/31/2022															
<b>SECTION J – HEADQUARTERS OR ESTABLISHMENT-LEVEL COMMENTS (optional)</b> Not Applicable															

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>	8	124	11	3	0	1	0	147
<b>First/mid-level officials and managers</b>	100	930	192	101	3	5	27	1,358
<b>Professionals</b>	144	1,287	339	268	5	10	53	2,106
<b>Technicians</b>	22	97	8	13	2	0	2	144
<b>Sales workers</b>	28	426	17	11	0	1	4	487
<b>Administrative support workers</b>	254	1,157	1,648	133	8	10	96	3,306
<b>Craft workers</b>	0	3	0	1	0	0	1	5
<b>Operatives</b>	749	636	504	267	22	14	56	2,248
<b>Laborers and helpers</b>	0	0	0	0	0	0	0	0
<b>Service workers</b>	3	4	1	0	0	0	1	9
<b>Current 2022 reporting year total</b>	1308	4,664s	2,720	797	40	41	240	9,810
<b>Prior 2021 reporting year total</b>	1184	4,731	2,921	752	35	43	236	9,902

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>	7	201	11	14	0	0	3	236
<b>First/mid-level officials and managers</b>	112	1065	159	169	3	5	31	1,544
<b>Professionals</b>	115	910	136	284	3	2	39	1,489
<b>Technicians</b>	21	44	9	2	0	0	0	76
<b>Sales workers</b>	19	353	28	11	0	2	7	420
<b>Administrative support workers</b>	91	335	199	50	3	4	31	713
<b>Craft workers</b>	15	86	12	9	1	2	2	127
<b>Operatives</b>	726	895	658	387	26	12	68	2,772
<b>Laborers and helpers</b>	0	0	0	0	0	0	0	0
<b>Service workers</b>	4	17	9	3	0	0	1	34
<b>Current 2022 reporting year total</b>	1110	3905	1221	929	36	27	182	7,410
<b>Prior 2021 reporting year total</b>	974	3915	1192	891	35	22	176	7,205



## Cencora FY23 reporting criteria

This document provides the reporting criteria for energy, greenhouse gas (GHG) emissions, and waste management performance indicators presented within our FY23 ESG Reporting Index and microsite. This document needs to be read in conjunction with our FY23 ESG report materials.

### Assurance

Cencora engages an external party to provide limited assurance on disclosed content for select material topics within our ESG 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 ESG Reporting Index quarterly to reflect updated information. The “About this report” section of our ESG 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 ESG Reporting Index and microsite are based on activities in fiscal year 2023 (October 1, 2022, to September 30, 2023), 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 ESG 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 ESG 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.

### 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 main 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 order to estimate the refrigerants, we assumed type of refrigerant used based on the sample of those 3 sites and extrapolated based on square footage for the rest of the Alliance Healthcare inventory. For our legacy AmerisourceBergen sites, we estimate refrigerant use based on a 2021 sample and extrapolate based on the square footage difference from 2021 to current reporting year. We plan to expand the scope of coverage of this data collection in FY24.

### 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.

#### 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, Alliance Healthcare<sup>11</sup>, and World Courier

Excluded sources include:

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

#### 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.
- Mobile fuel consumption is converted to CO<sub>2</sub>e using DEFRA or EPA mobile GHG emission factors.
- 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 or 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). We update the emissions factor sets on an annual basis or as updates are made available by the organizations. In FY23, we used 2023 publications of EPA EGRID and IEA factors.

<sup>11</sup> FY23 was the first year collecting refrigerant data from Alliance Healthcare. We received data from the top three markets and leveraged this information to estimate for the rest. In order to estimate the refrigerants, we have assumed type of refrigerant used based on the sample of those 3 sites and extrapolated based on square footage for the rest of the Alliance Healthcare inventory. We plan to expand the scope of coverage of this data collection in FY24.

- 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 FY23 include: 2023 EEI (2022 data) for U.S. supplier specific factors, 2023 Green-e (2021 data) for U.S. residual mix factors, 2023 AIB (2022 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.

#### 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 recycled/incinerated with energy recovery
- Total waste incinerated without energy recovery
- 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 65% of our locations by square footage, with the exception of Alliance Healthcare who is not included in our waste data. Based on an analysis of prior years' data, we expect AH data to be about 35-45% of total Cencora waste. 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<sup>12</sup>: U.S. Human and Animal Health distribution centers, Specialty, American Health Packaging (AHP), and corporate offices
- Hazardous waste: U.S. Human & Animal Health distribution centers, Specialty, AHP, corporate offices

### Units

Metric tons (MT)

### Method

Data is consolidated 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 recycled/incinerated with energy recovery = Total recycled MT + total incinerated w/ recovery MT
- Total waste incinerated without energy recovery
- 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.

<sup>12</sup> 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.