HENRY SCHEIN®
SOLUTIONS FOR HEALTH CARE PROFESSIONALS

2025 International Sustainability Standards Board Index

This index maps selected disclosures in the 2025 CARES Report to IFRS S1 and IFRS S2. IFRS S2 builds on the TCFD recommendations and incorporates industry-based requirements derived from SASB Standards. This index is intended as a cross-reference tool and should not be read as a full statement of compliance with all IFRS Sustainability Disclosure Standards. For 2025, the Company's ISSB-aligned disclosures focus primarily on climate-related risks and opportunities. References to IFRS S1 are therefore applied insofar as they relate to climate-related disclosures under IFRS S2.

IFRS S1

IFRS S1 TOPIC	DISCLOSURE PARAGRAPH(S) & QUESTION	PAGE REFERENCES TO THE 2025 CARES REPORT & ADDITIONAL REMARKS
GOVERNANCE		
Board Governance & Oversight	25: Does the report disclose governance information for sustainability-related risks and opportunities?	See page 38, "Our Governance Structure" and page 45, "Risk Management" in our [2025 CARES Report].
	26: Does the report describe governance processes, controls, and procedures?	See page 38, "Our Governance Structure" and page 45, "Risk Management" in our [2025 CARES Report].
	27(a): Which governance body oversees sustainability-related risks, and opportunities?	
	27(a)(i): How are responsibilities reflected in mandates, committee charters, or governance documents?	
Management Governance	27(b): What role does management play?	See page 38, "Our Governance Structure" and page 45, "Risk Management" in our [2025 CARES Report].
	27(b)(i): Which management positions or committees are responsible?	
	27(b)(ii): How are management responsibilities overseen?	
	27(b)(iii): How are governance processes integrated into management?	

IFRS S1 TOPIC	DISCLOSURE PARAGRAPH(S) & QUESTION	PAGE REFERENCES TO THE 2025 CARES REPORT & ADDITIONAL REMARKS
STRATEGY		
Risk & Opportunity Profile	29(a): What sustainability-related risks and opportunities could affect the company? 30(a): What is the nature of each material risk or opportunity? 30(b) What time horizons apply? 30(c): How are short-, medium-, and long-term defined? 31: Where do risks and opportunities arise within the value chain?	While our enterprise risk management (ERM) framework identifies, assesses, and manages sustainability-related risks and opportunities across strategic, operational, talent, technology, financial, and legal, regulatory, and compliance risk categories, we currently disclose primarily climate-related sustainability risks and opportunities. Accordingly, our disclosures responsive to IFRS S1 are currently aligned with, and substantially overlap with the corresponding climate-related disclosures under IFRS S2. See page 45, “Risk Management” in our 2025 CARES Report. The “Climate Risk and Opportunity Assessment” on page 45 discusses the nature of the climate-related risks considered and the principal areas of the value chain in which they arise. The report does not currently define short-, medium-, and long-term planning horizons for purposes of IFRS S1; time horizons for our climate-related assessment are defined under IFRS S2, and those horizons are discussed in the IFRS S2 section of this index.
RISK MANAGEMENT		
Risk Management Processes	41: Does the report explain its risk management approach? 42(a): How are sustainability-related risks identified? 44(c): How does sustainability risk management interact with overall risk management?	See page 45, “Risk Management” in our 2025 CARES Report.

IFRS S1 TOPIC	DISCLOSURE PARAGRAPH(S) & QUESTION	PAGE REFERENCES TO THE 2025 CARES REPORT & ADDITIONAL REMARKS
METRICS & TARGETS		
Metrics & Methodologies	45: Does the report disclose metrics and targets?	Yes — see the Environment section of our 2025 CARES Report, starting on page 11.
	46(a): Which IFRS-required metrics are disclosed?	See this 2025 ISSB Index.
	46(b): Which entity-specific metrics are used?	See the Environment section of our 2025 CARES Report, starting on page 11.
	47: Has the company considered ISSB/SASB industry guidance?	Yes, we have used SASB Standard Volume 29 — Health Care Distributors. See metrics at the end of this index.
	48: Are methodologies, assumptions, and definitions explained?	See page 47, "About this Report" in our 2025 CARES Report and see Basis for GHG Reporting.
Targets & Methodologies	49(a)–53: What sustainability-related targets has the entity set, how are they defined and measured, and how is progress toward achieving them monitored and reported?	See page 10, "Progress on Our Goals and Commitments"; page 14, "Our Science-Based Targets: An Overview"; and page 47, "About This Report" in our 2025 CARES Report; and Basis for GHG Reporting.

IFRS S2 TOPIC	DISCLOSURE PARAGRAPH(S) & QUESTION	PAGE REFERENCES TO THE 2025 CARES REPORT & ADDITIONAL REMARKS
GOVERNANCE		
Board Oversight and Management Governance	6(a): Identify the governance body (board, committee, or equivalent body) or individuals responsible for overseeing climate-related risks and opportunities.	See page 38, "Our Governance Structure" and page 45, "Risk Management" in our 2025 CARES Report.
	6(b): What is management's role in the governance processes, controls, and procedures related to managing climate-related risks and opportunities?	
	6(c): Is there a specific management position or committee responsible for these issues? What oversight is exercised over this position or committee?	
STRATEGY		
Risks & Opportunities Overview	10(a): What climate-related risks and opportunities could reasonably be expected to affect the entity's prospects? 10(b): For each climate-related risk identified, is it a climate-related physical risk or a climate-related transition risk? 10(c): Over which time horizon (short, medium, or long term) could the effects of each identified climate-related risk and opportunity reasonably be expected to occur? 10(e)(i): Where in your business model or value chain are the effects of this climate-related risk or opportunity concentrated? (e.g., certain geographical areas, facilities, type of assets)	See page 45, "Climate Risk and Opportunity Assessment" in our 2025 CARES Report.
Time Horizons	10(d): How do you define "short term", "medium term", and "long term"? How do these definitions link to the time horizons used for strategic decision-making and planning?	Short term: 0–4 years (2030) Medium term: 4–14 years (2040) Long term: 14–24 years (2050) These planning horizons reflect our net-zero commitments.
Response Plan	14(a): How have you responded to, or plan to respond to, climate-related risks and opportunities in your strategy and decision-making, including plans to achieve set climate-related targets or those required by law or regulation?	See page 45, "Climate Risk and Opportunity Assessment" and page 17, "Developing Our Net Zero Transition Plan" in our 2025 CARES Report.

IFRS S2 TOPIC	DISCLOSURE PARAGRAPH(S) & QUESTION	PAGE REFERENCES TO THE 2025 CARES REPORT & ADDITIONAL REMARKS
Progress	14(b): For any plans disclosed in previous reporting periods, disclose any qualitative or quantitative information on progress made towards those plans.	See page 17, "Developing Our Net Zero Transition Plan" in our 2025 CARES Report.
Scenario Analysis	22(b)[i](3): Are the scenarios used in your analysis related to transition risks or physical risks?	Yes, we use SSP1-2.6 and SSP5-8.5 to assess physical risks and NGFS Net Zero 2050 and NGFS Current Policies to assess transition risks.
	22(b)[i](4): Did you use a scenario aligned with the latest international climate agreement in your climate-related scenario analysis?	The NGFS Net Zero 2050 scenario was used as the scenario aligned with a 1.5°C outcome/the latest international agreement on climate change.
	22(b)[i](5): How did you choose the climate-related scenarios used in your climate resilience assessment? Why are these chosen scenarios relevant to assessing your entity's resilience to climate-related changes?	Henry Schein has a 2050 net-zero target verified by the Science Based Targets initiative (SBTi) so we believe it is important to consider a net zero by 2050 scenario (like NGFS Net Zero 2050) to assess transition risks and our entity's resilience in a low-carbon world (as well as NGFS Current Policies in a higher-carbon world). We also consider SSP5-8.5 to examine how physical risks in a higher-warming world may impact our business (as well as SSP1-2.6 in lower-warming world). The scenarios were selected because considering the widest possible range of scenarios for both transition and physical risks allows for better resilience planning for our business.
	22(b)[i](6): What time horizons did you use for your climate-related scenario analysis?	Short term: 0-4 years (2030) Medium term: 4-14 years (2040) Long term: 14-24 years (2050)
	22(b)[i](7): What scope of operations did you include in your climate-related scenario analysis?	Our own operations, together with relevant upstream and downstream value chain activities, were all considered in the climate-related scenario analysis.

IFRS S2 TOPIC	DISCLOSURE PARAGRAPH(S) & QUESTION	PAGE REFERENCES TO THE 2025 CARES REPORT & ADDITIONAL REMARKS
RISK MANAGEMENT		
Risk & Opportunity Processes	25(a)[ii]: Do you use climate-related scenario analysis in identifying risks?	See page 45, "Climate Risk and Opportunity Assessment" in our 2025 CARES Report.
	25(a)[iii]: How do you assess the nature, likelihood, and magnitude of the effects of climate-related risks? Do you consider qualitative factors, quantitative thresholds, or other criteria?	Our climate-related risk assessment process is aligned to our ERM framework where risks are examined along the same criteria for potential impact and likelihood. Qualitative and quantitative factors related to our business and the latest climate science are utilized to inform scoring of risks in our specified scenarios and time horizons. This scoring is evaluated using the same criteria applied under our ERM framework to ensure comparability climate and other enterprise risks.
	25(a)[v]: How do you monitor climate-related risks?	See page 45, "Climate Risk and Opportunity Assessment" in our 2025 CARES Report. Further information on risk management can be found in our 2025 Annual Report and Form 10-K.
	25(a)[vi]: Have you changed your risk processes compared with the previous reporting period?	See page 45, "Risk Management" in our 2025 CARES Report.
	25(b): Describe the overall processes and policies you use to identify, assess, prioritize, and monitor climate-related opportunities. Do you use scenario analysis in this process?	Our climate-related opportunity assessment process is aligned to our ERM framework where opportunities are evaluated using the same criteria for potential impact and likelihood. Similar to climate-related risks, qualitative and quantitative factors related to our business and the latest climate science are utilized to inform scoring of opportunities in our specified scenarios and time horizons.

IFRS S2 TOPIC	DISCLOSURE PARAGRAPH(S) & QUESTION	PAGE REFERENCES TO THE 2025 CARES REPORT & ADDITIONAL REMARKS
METRICS & TARGETS		
GHG Emissions	29(a)[i]: State your absolute gross Scope 1, 2, and 3 greenhouse gas emissions for the reporting period in metric tons of CO_2 equivalent.	See page 14, "Making Progress on Our Science-Based Emissions Targets" in our 2025 CARES Report.
Measurement Approach	29(a)[iii](1): Explain your approach to measuring greenhouse gas emissions, including measurement methodologies, inputs, and assumptions.	See Basis for GHG Reporting.
	29(a)[iii](2): Why did you choose your approach, inputs, and assumptions for measuring greenhouse gas emissions?	See Basis for GHG Reporting.
	29(a)[iii](3): Have there been any changes to your measurement approach, inputs, or assumptions during this reporting period, as compared to the previous reporting period?	See page 47, "About this Report" in our 2025 CARES Report and see Basis for GHG Reporting.
Scope 2 Contractual Instruments	29(a)[v]: For Scope 2 emissions, disclose any relevant information about contractual instruments (e.g., EACs, RECs) that are relevant to your reported figures.	See page 15, "Scope 2" in our 2025 CARES Report and see Basis for GHG Reporting.
Scope 3 by Category	29(a)[vi](1): For Scope 3 emissions, disclose the GHG Protocol Scope 3 categories included in your reported Scope 3 emissions figure.	See page 16, "Scope 3" in our 2025 CARES Report and see Basis for GHG Reporting.
Targets	33–36: What climate-related targets has the entity set, how are they measured and monitored, and what progress has been made toward achieving them?	See page 14, "Our Science-Based Targets: An Overview" in our 2025 CARES Report.

TOPIC AND CODE	METRIC	PAGE REFERENCES TO THE 2025 CARES REPORT & ADDITIONAL REMARKS
FLEET FUEL MANAGEMENT		
HC-DI-110a.1	Payload fuel economy	See page 20, "Sustainability in the Supply Chain"; we report on the efficiency measures we take in our transport-related activities in our 2025 CARES Report, but we don't currently report on this specific metric centrally. Our distribution centers and fleet functions monitor this as applicable, and we continue to assess opportunities to enhance future reporting.
HC-DI-110a.2	Description of efforts to reduce the environmental impact of logistics	See page 20, "Sustainability in the Supply Chain"; we report on the efficiency measures we take in our transport-related activities in our 2025 CARES Report, but we don't currently report on this specific metric centrally. Our distribution centers and fleet functions monitor this as applicable, and we continue to assess opportunities to enhance future reporting.
ACTIVITY METRICS		
HC-DI-000.A	Number of pharmaceutical units sold by product category	We do not report on units sold but instead by consolidated net sales of products and services offered through our global distribution and value-added services; global specialty products; and global technology reportable segments. See our Form 10-K for more information.
HC-DI-000.B	Number of medical devices sold by product category	We do not report on units sold but instead by consolidated net sales of products and services offered through our global distribution and value-added services; global specialty products; and global technology reportable segments. See our Form 10-K for more information.