

## 2024 ISSB INDEX

The International Sustainability Standards Board (ISSB), established by the International Financial Reporting Standards (IFRS) Foundation, which standardizes financial reporting by companies, introduced its sustainability-related financial disclosure standards in 2023. These standards draw from and replace previous reporting standards such as Sustainability Accounting Standards Board (SASB), Task Force on Climate-related Financial Disclosures (TCFD), and others, and currently include IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information ("IFRS S1") and IFRS S2 Climate-related Disclosures ("IFRS S2"). We have replaced previous reporting on TCFD and SASB standards with ISSB disclosures.

## 2024 ISSB INDEX

DISCLOSURE DESCRIPTION AND RESPECTIVE IFRS GUIDANCE PARAGRAPH	GENERAL REMARKS AND REFERENCES FOR IFRS S1 GENERAL REQUIREMENTS FOR DISCLOSURE OF SUSTAINABILITY-RELATED FINANCIAL INFORMATION	ADDITIONAL CLIMATE-SPECIFIC REMARKS AND REFERENCES FOR IFRS S2 CLIMATE-RELATED DISCLOSURES
<b>GOVERNANCE - PARAGRAPHS 26 &amp; 27</b>		
(a) the governance body(s) (which can include a board, committee, or equivalent body charged with governance) or individual(s) responsible for oversight of sustainability-related risks and opportunities.	2024 CARES Report, Our Governance Structure	2024 CDP, C4.1, C4.2
(b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee sustainability-related risks and opportunities.	2024 CARES Report, Our Governance Structure	2024 CDP, C4.3
<b>STRATEGY - PARAGRAPHS 28 &amp; 29</b>		
(a) the sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects;	2024 CARES Report, Risk Management	2024 CDP, C2.1, C2.4, C3.1
(b) the current and anticipated effects of those sustainability-related risks and opportunities on the entity's business model and value chain;	2024 CARES Report, Risk Management	2024 CDP, C2.1, C2.4, C3.1
(c) the effects of those sustainability-related risks and opportunities on the entity's strategy and decision-making;	2024 CARES Report, Risk Management	2024 CDP, C2.1, C2.4, C3.1

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<b>STRATEGY - PARAGRAPHS 28 &amp; 29</b>		
(d) the effects of those sustainability-related risks and opportunities on the entity's financial position, financial performance, and cash flows for the reporting period, and their anticipated effects on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how those sustainability-related risks and opportunities have been factored into the entity's financial planning; and	2024 CARES Report, Risk Management  Further information on risk management may be found in our 2024 Annual Report and 10-K	2024 CDP, C2.1, C2.4, C3.1
(e) the resilience of the entity's strategy and its business model to those sustainability-related risks.	2024 CARES Report, Risk Management  Further information on our strategy and business model may be found in our 2024 Annual Report and 10-K	2024 CDP, C5.3
<b>SUSTAINABILITY-RELATED RISKS AND OPPORTUNITIES - PARAGRAPHS 30 &amp; 31</b>		
(a) describe sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects;	2024 CARES Report, Risk Management	2024 CDP, C2.1, C2.4, C3.1
(b) specify the time horizons—short, medium, or long term—over which the effects of each of those sustainability-related risks and opportunities could reasonably be expected to occur; and	2024 CARES Report, Risk Management  Further information on risk management may be found in our 2024 Annual Report and 10-K	2024 CDP, C2.1
(c) explain how the entity defines "short term", "medium term", and "long term" and how these definitions are linked to the planning horizons used by the entity for strategic decision-making.	2024 CARES Report, Risk Management  Further information on risk management may be found in our 2024 Annual Report and 10-K	2024 CDP, C2.1

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<b>BUSINESS MODEL AND VALUE CHAIN - PARAGRAPH 32</b>		
(a) a description of the current and anticipated effects of sustainability-related risks and opportunities on the entity's business model and value chain; and	2024 CARES Report, Risk Management  Further information on our business model and value chain may be found in our 2024 Annual Report and 10-K	2024 CDP, C1.24, C5.3
(b) a description of where in the entity's business model and value chain sustainability-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	2024 CARES Report, Risk Management  Further information on our business model and value chain may be found in our 2024 Annual Report and 10-K	2024 CDP, C1.24, C5.3
<b>STRATEGY AND DECISION-MAKING - PARAGRAPH 33</b>		
(a) how the entity has responded to, and plans to respond to, sustainability-related risks and opportunities in its strategy and decision-making;	2024 CARES Report, Risk Management	2024 CDP, C2.1, C2.4, C3.1
(b) the progress against plans the entity has disclosed in previous reporting periods, including quantitative and qualitative information; and	2024 CARES Report, Risk Management	2024 CDP, C2.1, C2.4, C3.1
(c) trade-offs between sustainability-related risks and opportunities that the entity considered (for example, in making a decision on the location of new operations, an entity might have considered the environmental impacts of those operations and the employment opportunities they would create in a community).	2024 CARES Report, Risk Management  We do not currently report on trade-offs between risks and opportunities.  Further information on risk management may be found in our 2024 Annual Report and 10-K	N/A

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<b>FINANCIAL POSITION, FINANCIAL PERFORMANCE AND CASH FLOWS - PARAGRAPH 35</b>		
(a) how sustainability-related risks, and opportunities have affected its financial position, financial performance and cash flows for the reporting period;	We do not currently report on how sustainability-related risks and opportunities might affect our financial position, financial performance or cash flow. Limited information is available in our CDP disclosure, see next column.	2024 CDP, C5.3
(b) the sustainability-related risks and opportunities identified in paragraph 35(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements;	See above	2024 CDP, C5.3
(c) how the entity expects its financial position to change over the short, medium, and long term, given its strategy to manage sustainability-related risks and opportunities.	See above	2024 CDP, C5.3
(d) how the entity expects its financial performance and cash flows to change over the short, medium, and long term, given its strategy to manage sustainability-related risks and opportunities.	See above	2024 CDP, C5.3
<b>RESILIENCE - PARAGRAPH 40</b>		
An entity shall disclose information that enables users of general purpose financial reports to understand its capacity to adjust to the uncertainties arising from sustainability-related risks. An entity shall disclose a qualitative and, if applicable, quantitative assessment of the resilience of its strategy and business model in relation to its sustainability-related risks, including information about how the assessment was carried out and its time horizon. When providing quantitative information, an entity may disclose a single amount or a range.	2024 CARES Report, Risk Management  Further information on our risk management processes and related assessments may be found in our 2024 Annual Report and 10-K and our CDP disclosure. See next column.	2024 CDP, C5.3

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<b>RISK MANAGEMENT - PARAGRAPH 44</b>		
<p>(a) the processes and related policies the entity uses to identify, assess, prioritize, and monitor sustainability-related risks.</p> <p>(b) the processes the entity uses to identify, assess, prioritize, and monitor sustainability-related opportunities; and</p> <p>(c) the extent to which, and how the processes for identifying, assessing, prioritizing, and monitoring sustainability-related risks and opportunities are integrated into and inform the entity's overall risk management process.</p>	<p>2024 CARES Report, Risk Management</p> <p>Further information on risk management may be found in our 2024 Annual Report and 10-K</p>	<p>2024 CDP, C2.1, C2.4, C3.1, C5.1</p>
<b>METRICS AND TARGETS - PARAGRAPHS 46 &amp; 51</b>		
<p>(a) metrics required by an applicable IFRS Sustainability Disclosure Standard; and</p> <p>(b) metrics the entity uses to measure and monitor.</p>	<p>The metrics required by IFRS S2 are described in the next column. Other metrics, as defined by the GRI and SASB standards, are used to report on key sustainability topics for Henry Schein and our stakeholders, and to prepare for the requirements of the EU's Corporate Sustainability Reporting Directive. These metrics are found throughout the performance sections of our 2024 CARES Report. IFRS S2 Industry Based Guidance metrics for Volume 29 - Healthcare Distributors are included below.</p>	<p>2024 CDP, C7</p>
<p>For each target, the entity shall disclose:</p> <p>(a) the metric used to set the target and to monitor progress toward reaching the target;</p> <p>(b) the specific quantitative or qualitative target the entity has set or is required to meet;</p> <p>(c) the period over which the target applies;</p> <p>(d) the base period from which progress is measured;</p> <p>(e) any milestones and interim targets;</p> <p>(f) performance against each target and an analysis of trends or changes in the entity's performance; and</p> <p>(g) any revisions to the target and an explanation for those revisions.</p>	<p>See above</p>	<p>2024 CDP, C7</p>

# IFRS S2 Industry Based Guidance on Implementing Climate-related Disclosures: Volume 29—Health Care Distributors

TOPIC AND CODE	METRIC	REFERENCES AND ADDITIONAL REMARKS
<b>FLEET FUEL MANAGEMENT</b>		
HC-DI-110a.1	Payload fuel economy	2024 CARES Report, Sustainability in the Supply Chain; We report on the efficiency measures we take in our transport-related activities in the CARES Report, but we don't currently report on this specific metric centrally. Our Distribution Centers and fleet monitor this as relevant. We aim to report on this in future.
HC-DI-110a.2	Description of efforts to reduce the environmental impact of logistics	2024 CARES Report, Sustainability in the Supply Chain; We report on the efficiency measures we take in our transport-related activities in the CARES Report, but we don't currently report on this specific metric centrally. Our Distribution Centers and fleet monitor this as relevant. We aim to report on this in future.
<b>ACTIVITY METRICS</b>		
HC-DI-000.A	Number of pharmaceutical units sold by product category	We do not report on units sold but 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 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.