

# 2024

# Transparency Act Report

Viatris AS

This report has been prepared in accordance with the Norwegian Transparency Act (the "Transparency Act") section 5 and summarizes the policies and procedures in Viatris AS with respect to safeguarding of human rights and decent working conditions in the financial year 2024. The report is divided into the following parts: (i) a description of how Viatris AS is organized, the types of products and services that Viatris AS offers and the markets in which it operates; (ii) a description of the policies, procedures, and due diligence that Viatris AS utilizes to safeguard human rights and decent working conditions; (iii) the mechanisms that Viatris AS utilizes to allow for persons to identify potential issues concerning human rights and decent working conditions; and (iv) the results of Viatris AS' efforts to safeguard human rights and decent working conditions.

#### A. About Viatris AS

Viatris AS is a pharmaceutical company residing in Asker, Norway and is an indirect wholly-owned subsidiary of Viatris Inc., which is a large, global healthcare company that is headquartered in the U.S. with global centers in Pittsburgh, Pennsylvania, Shanghai, China and Hyderabad, India. Viatris AS commercializes and sells branded, generic, and over the counter pharmaceutical products in only the Norwegian market that cover a wide variety of therapeutic areas. In 2024, Viatris AS had 38 employees and total turnover of NOK 752 million. Viatris AS was the fifth largest pharmaceutical company in the country in value and fourth in volume and for in-market-sales in 2024. Viatris AS' employees are comprised of those who primarily work in commercial, sales, and support functions. Viatris AS has no in-house manufacturing capabilities or manufacturing plants located in Norway.

### B. Policies, Procedures, and Due Diligence Concerning Human Rights and Decent Working Conditions

Viatris AS is subject to several global policies, procedures, and the due diligence practices of Viatris Inc. that demonstrate its strong commitment to safeguarding human rights and decent working conditions. We first provide an overview of its policies, procedures, and due diligence efforts to safeguard human rights and decent working conditions for its own employees and then provide an overview of its policies, procedures, and due diligence efforts to safeguard human rights and decent working conditions for third parties who provide products or services to Viatris AS.

### a. Human Rights Protections and Decent Working Conditions for Viatris AS Employees

Viatris Inc.'s Code of Business Conduct and Ethics, to which all its employees (including those at Viatris AS) are subject, outlines guiding principles on how employees and those working on our behalf must conduct themselves. In particular, page 29 of Viatris Inc.'s Code of Business Conduct and Ethics (link here: Code of Business Conduct and Ethics (viatris.com) provides a description of Viatris Inc.'s employment practices, including its commitment to "create a work environment that is productive, healthy, safe and free from unlawful discrimination, harassment and retaliation." Moreover, Viatris Inc. has several additional global policies and procedures demonstrating its commitment to human rights and decent working conditions, including its Global Policy Statement Regarding Slavery and Human Trafficking, Global Policy on Combatting Human Trafficking in Persons, and Policy on Equal Opportunity and Inclusion and the Global Policy Prohibiting Discrimination, Harassment and Retaliation. For more information on these policies, we refer you to Page 74 of Viatris Inc.'s Sustainability Report for financial year 2024 that was published on May 21, 2025 (link here: <u>2024-sustainability-</u> <u>report (viatris.com)</u> ("Sustainability Report").

Viatris Inc. also has global policies and practices demonstrating its commitment to providing decent working conditions for all of its employees, including those at Viatris AS. In particular, and as described in greater detail at Page 33 and Pages 63-64 of the Sustainability Report, protecting the health and safety of its colleagues is essential at Viatris Inc. For example, Viatris Inc. has a global Environmental, Health and Safety (EHS) Management System, technical requirements, processes, and systems to establish its foundation.

## Human Rights Protections and Decent Working Conditions for Third Parties Supplying Services to Viatris AS

In addition to some of the policies and practices identified above, Viatris Inc. has global policies and procedures that are specifically geared towards trying to ensure that third-parties that work with all of its affiliates – including Viatris AS – are respecting human rights and decent working conditions. In particular, and as described in greater detail of Page 58 of the Sustainability Report, Viatris Inc. launched in 2024 its Global Supplier Code of Conduct (link here: <u>Code of</u> <u>Business Conduct and Ethics</u> (viatris.com) – which is the guiding

document for suppliers wanting to do business with any of Viatris Inc.'s affiliates, including Viatris AS, and sets a minimum standard of conduct. Page 3 of the Global Supplier Code of Conduct lays out the expectations in several specific areas concerning labor and human rights, including freely chosen employment, fair treatment, and nondiscrimination.

Viatris Inc. has additional global practices geared towards attempting to ensure

that its third parties are behaving consistently with its expectations. For example, and as described in greater detail at Page 58 of the Sustainability Report under the section "Partnerships for More Sustainable Outcomes," Viatris Inc. is a fully active and elected board member of the Pharmaceutical Supply Chain Initiative (PSCI), which is a group of pharmaceutical and healthcare companies who share a vision of better social, health, safety, and environmental outcomes in the communities where these companies engage. Viatris Inc., and by extension Viatris AS, is benefitting from joint principles on and helping to promote collectively responsible supply chain management and better conditions across the industry, including through assessing third parties that may provide services to Viatris AS.

Moreover, and as described in greater detail at Page 59 of the Sustainability Report under the section "Mitigating Supply Chain Risks," and Page 73 of that report under the section "Ensuring Good Conduct in External Partnerships," Viatris Inc. has global practices designed to ensure its third parties – including those who work with Viatris AS – are safeguarding human rights and decent working conditions. For example, Viatris Inc. has a third-party due diligence program that is global in scope and is managed by a dedicated team. Per its scope, due diligence reviews must be performed whenever any Viatris Inc. affiliate, including Viatris AS, enters into certain agreements with third parties which fulfill specific criteria for review. The process involves an assessment of any issues (environmental, legal, social, or otherwise) that have been brought to light in the public sphere regarding a supplier or any other third party.

> c. Additional Efforts Undertaken by Viatris Inc. to Safeguard Human Rights and Decent Working Conditions

In addition to the policies, procedures, and due diligence efforts identified above, Viatris Inc. – and, in turn, Viatris AS – demonstrates its commitment to safeguarding human rights and decent working conditions through, among others: (i) advancing sustainable sourcing, (ii) constantly working to make constant improvements to its environmental health and safety program, and (iii) engaging in responsible political activity. For greater detail of Viatris Inc.'s efforts in these regards, we refer to the following sections of the Sustainability Report:

- The Advancing Sustainable Sourcing Section at Page 58. In particular, Viatris Inc. applies sustainability criteria in supplier engagement and – in so doing – seeks to further reduce risk, build resilience and contribute to more sustainable outcomes for partners across our value chain;
- The Environmental, Health, and Safety Section at Page 64. For example, Viatris Inc.'s Global EHS Management System builds on a four-step cycle for continuous improvement - namely planning, implementation, measuring implementation performance, and performance improvement; and
- The Engaging in Political Activity Responsibly Section at Page 75. Among other areas of interest, Viatris Inc. supports efforts that contribute to pharmaceutical safety and innovation to further our mission in providing patients access to high-quality medicines.

C. Mechanisms Utilized by Viatris AS to Allow for Complaints Concerning Human Rights and Decent Working Conditions Concerns

As described in greater detail at Page 72 of the Sustainability Report, Viatris Inc. has global policies and practices allowing for all of its employees, including those at Viatris AS, or third parties who work with Viatris AS, to raise compliance concerns including those concerning human rights and decent working conditions. In particular, Viatris Inc. encourages open communication and provides a variety of channels for reporting potential compliance violations. All employees, including those at Viatris AS, are encouraged to discuss compliance concerns with their supervisor, Human Relations, Legal or Compliance. Viatris AS employees also can use the company's Compliance Line, which is operated by an external party. This is a grievance mechanism where employees should feel safe to report. The Compliance Line is available 24/7 and permits anonymous reports in countries in local languages, where permitted by law. The Compliance Line and information about this, is available

both on Viatris Inc.'s intranet, external website, Supplier Code of Conduct, and Code of Business Conduct and Ethics.

Moreover, and again as described at Page 72 of the Sustainability Report, Viatris Inc. has policies and practices to allow for investigating, resolving, and remediating reported events. Specifically, Viatris Inc. has a global policy on Reporting and Investigating Compliance Related Matters that requires thorough, timely and impartial investigation of reported concerns in coordination with the Human Relations team as well as Legal and other functions as appropriate and fair and consistent disciplinary measures when appropriate.

#### D. Results of Viatris AS' Efforts to Safeguard Human Rights and Decent Working Conditions

Viatris Inc., and by extension Viatris AS, is committed to operating ethically and with integrity and seek to apply a holistic, enterprise-wide approach to risk management. Viatris Inc. is subject to a number of risks inherent in the complex and rapidly changing environment in which it operates including, but not limited to, global operations, environmental and social matters. The company's management and employees implement and administer risk management processes to identify material risks to our business. Management assesses, monitors, and manages material risks to the business, all while maintaining flexibility in how we operate. To further embed risk management and compliance into our culture, we implement policies and procedures and train employees on how to comply with them. For more information on Viatris Inc.'s Risk Governance and Management practices, we refer you to Pages 63-64, 68 and 70 of the Sustainability Report.

As described throughout this report, the Company's risk management includes policies, procedures, and due diligence efforts to deal with the significant risk of issues concerning human rights and/or decent working conditions. Our risk assessment analysis encompasses, but is not limited to, the following risks and potential adverse impacts: wages, working hours, and safety in the workplace. For a description of the human rights related topics that are covered by the Company's various policies, procedures, and programs, we refer you to Page 74 of the Sustainability Report.

In 2024, Viatris AS did not identify any issues or concerns for any of its employees regarding human rights and/or decent working conditions. Moreover, based on our risk analysis, we are not aware of actual adverse impacts on fundamental human rights and decent working conditions linked to our operations.

We are also not aware of actual adverse impacts on fundamental human rights and decent working conditions linked to the operations of our suppliers.

#### E. Moving forward in 2025

In 2025, Viatris remains dedicated to enhancing its initiatives aimed at protecting human rights and ensuring decent working conditions. This commitment is demonstrated through continued collaboration with partners within the Pharmaceutical Supply Chain Initiative (PSCI), active engagement with suppliers, and ongoing efforts to strengthen practices that uphold human rights and fair labor standards.

It is important to note that all forwardlooking statements included in this report—including those pertaining to the Sustainability Report—represent current expectations regarding future events. These statements are subject to various factors that may cause actual outcomes to differ materially from those anticipated. All such statements are governed by the disclaimer related to forward-looking statements, as outlined on page 88 of the Sustainability Report.