GRI CONTENT INDEX 2025

As required by the Global Reporting Initiative (GRI) Universal Standards, we provide an index that specifies each of the GRI Standards and disclosures included in the report.

Statement of use	The EPO has reported in accordance with the GRI Standards for the period 1 January 2025 to 31 December 2025
GRI 1 uses	GRI 1: Foundation 2021
Applicable GRI sector standard(s)	No applicable GRI sector standard available for the public sector

Introduction

The EPO acknowledges the importance of transparency in sustainability reporting, as a key component of governance in its approach to ESG. It therefore encourages the application of GRI's globally recognised sustainability reporting standards within its own operations. This advocacy for the use of GRI standards is a significant contribution to more consistent and comprehensive sustainability reporting.

Here are some key details about our sustainability reporting:

- Reporting period: our sustainability reporting covers the period from 1 January to 31 December 2025.
- Frequency: we provide an annual report (Annual Review plus annexes), ensuring comprehensive disclosure of our performance.
- Alignment with financial reporting: the reporting period for our sustainability reporting matches our financial reporting period, ensuring consistency and integration.
- Publication date: the Annual Review 2025 and annexes are published on 30 June 2026.
- Contact point: for any inquiries or questions about our sustainability report, please contact us.

The present report focuses specifically on the operations and activities of the European Patent Office, the executive organ of the European Patent Organisation. Any references to the EPO in our sustainability reports should be understood as pertaining solely to the European Patent Office.

The EPO holds ISO certifications for ISO 9001, 14001, 45001, 27001, and is also certified under the Eco-Management and Audit Scheme (EMAS). These cover a wide range of sustainability aspects, aligning with many of the indicators outlined in the GRI framework. Our ISO certifications demonstrate our commitment to quality management, occupational health and safety, and information security. The EMAS certification reflects our dedication to environmental management. By leveraging these certifications, we can integrate sustainability reporting into our existing systems and processes more efficiently.

These certifications not only validate our adherence to international standards, they also enhance the credibility and transparency of our sustainability disclosures. We remain committed to promoting sustainability across our operations and will continue to explore opportunities to further enhance our reporting practices.

Material topics

As part of our commitment to strategic planning, we have translated the key goals and objectives outlined in our strategic plan, SP2028, into material topics. This process has allowed us to align our sustainability reporting with the areas that are most relevant and impactful for our organisation and stakeholders. These material topics include:

- **Economic performance**: focuses on the organisation's financial performance, including revenue, profitability, and economic contributions.
- **Energy**: covers the organisation's energy consumption and management practices, including energy efficiency, and renewable energy use.
- **Emissions**: addresses the organisation's greenhouse gas emissions, including direct (Scope 1) and indirect (Scope 2 and 3) emissions.
- **Employment**: encompasses aspects related to the organisation's workforce, such as employee demographics, recruitment, and employee benefits.
- **Labour-management relations**: examines the relationship between the organisation and its workforce, including collective bargaining, trade unions, and mechanisms for employee engagement and participation.
- **Occupational health and safety**: focuses on the organisation's efforts to ensure a safe and healthy work environment, including occupational health and safety policies, programmes, and incident reporting.
- **Training and education**: covers the organisation's initiatives to develop employee skills and knowledge through training, education, and professional development programs.
- **Diversity, equal opportunity and non-discrimination**: encompasses the organisation's commitment to promoting diversity, inclusion, and equal opportunity, and preventing discrimination in its workforce. This includes the implementation of policies, practices, and initiatives aimed at fostering diversity, ensuring equal treatment, and creating an inclusive work environment that respects and values individuals from all backgrounds.
- **Local communities**: encompasses the organisation's interactions and impacts on local communities, including community engagement, philanthropy, and social initiatives.
- **Customer privacy**: addresses the organisation's practices and measures to protect customer privacy and handle personal data in compliance with applicable laws and regulations.

By focusing on these we aim to address the environmental, social, and governance aspects that are inherent to our operations and contribute to our long-term sustainability.

These material topics provide a clear focus on the issues that have the greatest impact on our organisation and guide our efforts towards sustainable development and stakeholder engagement.

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
General Disclosure			
The organisation and its reporting practices			
GRI 2: General Disclosures 2021	2-1 Organisational details	▪ The EPO at a glance	
	2-2 Entities included in the organisation's sustainability reporting	▪ Governance	
	2-3 Reporting period, frequency, and contact point	▪ GRI content index 2025, p.2	
	2-4 Restatements of information	▪ Social report 2025, p.5	
	2-5 External assurance	▪ Environmental report 2025, p.54 ▪ Article 49 EPC	Information incomplete – the EPO seeks assurance for the financial statements and environmental report only. Not all topics in sustainability reporting are in scope of assurance. Assurance is performed by independent third parties.
Activities and workers			
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	▪ The EPO at a glance ▪ Strategic plan 2028, p.3-4	
	2-7 Employees	▪ Social report 2025, p.5, 6-8, 16-18, 47-48	
	2-8 Workers who are not employees		Information unavailable – the EPO's reporting scope is limited to its employees appointed under and covered by the Service Regulations and/or other terms of employment on either a permanent or a temporary basis. The information disclosed pertains specifically to the EPO's employee workforce.
Governance			

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
GRI 2: General Disclosures 2021	2-9 Governance structure and composition	▪ Administrative Council composition ▪ Articles 26-36 EPC ▪ Administrative Council representatives ▪ Rules of Procedure of the Administrative Council	The Administrative Council serves as the EPO's governing body and is responsible for supervising the European Patent Office and overseeing its activities and policies. The President, who is responsible for managing the European Patent Office and for its activities to the Administrative Council, is required as per Article 10(2)(e) to submit at least one annual management report to the Administrative Council. The Administrative Council is composed of the Representatives and the alternate Representatives of the Contracting States. The President of the Office takes part in the meetings of the Council, and unless the Administrative Council decides otherwise in a particular case, the President may be assisted by other employees of the European Patent Office. Additional participants in Council meetings include the President of the Boards of Appeal, the Board of Auditors, observers and, subject to the approval of the President, also staff representatives. The tenure of the Representatives and the alternate Representatives of the Contracting States is entirely determined by the Contracting States. The presence of underrepresented social groups within the group of Representatives and alternate Representatives in the Administrative Council therefore depends on the appointments made by the Contracting States and is not monitored or managed by the EPO.

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
	2-10 Nomination and selection of the highest governance body	▪ Articles 26-36 EPC ▪ Rules of Procedure of the Administrative Council	According to Article 26 EPC the Administrative Council is composed of the Representatives and the alternate Representatives of the Contracting States. Each Contracting State is entitled to appoint one Representative and one alternate Representative to the Administrative Council. Moreover, the Members of the Administrative Council may, in accordance with the Rules of Procedure of the Administrative Council, be assisted by advisers or experts. In addition, according to Article 1 of the Rules of Procedure of the Administrative Council, the names of the Representative and the alternate Representative appointed by each Contracting State to the Administrative Council must be notified by that State to the President of the European Patent Office. The President of the European Patent Office shall notify the Contracting States and Members thereof.
	2-11 Chair of the highest governance body	▪ Articles 26-36 EPC ▪ Rules of Procedure of the Administrative Council	According to Article 27 EPC the Administrative Council shall elect a Chairperson and a Deputy Chairperson from among the Representatives and alternate Representatives of the Contracting States. The Deputy Chairperson shall ex officio replace the Chairperson if they are prevented from carrying out their duties. The terms of office of the Chairperson and the Deputy Chairperson shall be three years. They may be re-elected. According to Article 4 of the Rules of Procedure of the Administrative Council, the Chairperson of the Administrative Council shall be responsible for the work of the Council and the exercise of its functions. In the exercise of this duty the Chairperson shall closely co-operate with the President of the European Patent Office. All the provisions of the Rules of Procedure concerning the Chairperson shall apply *mutatis mutandis* to the Deputy Chairperson. The Chairperson shall preside over the meetings of the Council. At any time during the discussion, Members may raise objections to the Chairperson's conduct of business. If the Chairperson does not uphold the objection, any Member may call for an immediate decision by the Council.

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
	2-12 Role of the highest governance body in overseeing the management of impacts	▪ Articles 26-36 EPC	The Administrative Council fulfils its role in overseeing the management of the organisation's impacts on the economy, environment, and people by regularly reviewing the effectiveness of the EPO's processes. This review is an integral part of the Council's meeting agenda, ensuring ongoing assessment and improvement of the organisation's impact management practices.
	2-13 Delegation of responsibility for managing impacts	▪ Article 4(3) EPC	
	2-14 Role of the highest governance body in sustainability reporting	▪ Annual Review 2025 ▪ Strategic Plan 2028, p.9	The information reported is shared with the Administrative Council. While the Administrative Council receives reporting for information purposes only, the responsibility for reviewing and approving the material topics lies within their purview. The oversight by the Administrative Council, ensures transparency, integrity, and accountability in our sustainability reporting process.
	2-15 Conflicts of interest	▪ Rules of Procedure of the Administrative Council, Art. 10a ▪ Code of Conduct on the prevention and management of conflicts of interest for the Administrative Council of the European Patent Organisation (CA/D 3/24)	In June 2024, the Administrative Council adopted a Code of Conduct on the prevention and management of conflicts of interest for the Administrative Council of the European Patent Organisation. The instrument applies to Members of the Administrative Council, as well as to advisers and experts whose names have been communicated to the Council Secretariat in writing. The Code of Conduct has been implemented, but no cases of conflicts of interest have arisen yet.
	2-16 Communication of critical concerns	▪ Rules of Procedure of the Administrative Council, Art. 12	Information unavailable – the EPO does not disclose the total number and nature of critical concerns communicated to the Administrative Council during the reporting period. Various reports are provided to the Administrative Council on the detailed activities of the Ombuds Office, of the Data Protection Office etc., and a report by the Board of Auditors is also presented. These documents remain internal reports.
	2-17 Collective knowledge of the highest governance body		Information unavailable – measures taken to advance the collective knowledge of the highest governance body on sustainable development are not currently captured or reported.

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
	2-18 - Evaluation of the performance of the highest governance body		Information unavailable – Administrative Council members are independent and nominated by their respective Contracting States. The EPO does not have control or oversight over the evaluation processes for Administrative Council members.
	2-19 - Remuneration policies	▪ Rules of Procedure of the Administrative Council, Art. 16	Not applicable – the EPO does not have direct influence or control over the remuneration policies for members of the Administrative Council, as these are determined by the respective Contracting States. The EPO also does not have jurisdiction over setting fixed pay, variable pay, sign-on bonuses, termination payments, clawbacks, or retirement benefits for the Administrative Council. According to Article 16 of the Rules of Procedure of the Administrative Council, the travel expenses incurred by two delegation members per Contracting State in travelling to and from Council functions or in undertaking specific tasks shall be reimbursed by the European Patent Organisation at the same level as that payable to permanent employees of the European Patent Office. Moreover, their subsistence expenses shall likewise be reimbursed, in the form of a daily allowance at the same level as that payable to permanent employees of the European Patent Office. The allowance shall be calculated at a flat daily rate. In addition, the Chairperson shall be reimbursed at the same level for such travel and accommodation expenses as he/she incurs in the performance of his/her duties.
	2-20 - Process to determine remuneration	▪ EPO Service Regulations, p. 70 (Art.64)	Confidentiality constraints – the actual remuneration of the President is not publicly disclosed.
	2-21 - Annual total compensation ratio	▪ Social report 2025, p.36-37	
Strategy, policies and practices			
GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy	▪ EPO Strategic plan 2028, p.5-9	
	2-23 Policy commitments	▪ EPO corporate policy ▪ OMBUDS office ▪ Data protection	

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
		▪ EPO Service Regulations, p.29 (Art.21a) ▪ EPO environmental policy	
	2-24 Embedding policy commitments	▪ Structure of the EPO	The EPO's organisational structure facilitates the integration of the policy commitments into strategies, operational policies, and procedures at different departmental levels. Each department is responsible for implementing the commitments relevant to their respective areas.
	2-25 Processes to remediate negative impacts	▪ Our user service charter ▪ Social report 2025, p.55-59	
	2-26 Mechanisms for seeking advice and raising concerns	▪ Social report 2025, p.57-58, 59 ▪ Handbook for workplace ethics at the EPO, p.28-30	
	2-27 Compliance with laws and regulations	▪ Social report 2025, p.58-59 ▪ ILO Administrative Tribunal	Compliance with environmental legal requirements is verified by annual internal audits. Minor breaches detected during the audits are corrected. Information incomplete – the EPO is unable to provide direct references to the exact pages on the International Labour Organization Administrative Tribunal (ILOAT) website. However, it is possible to visit the ILOAT website and search for relevant information regarding the EPO's compliance.
	2-28 Membership associations	▪ European and international co-operation	
Stakeholder engagement			
GRI 2: General Disclosures 2021	2-29 Approach to stakeholder engagement	▪ Consulting our users ▪ EPO Strategic plan 2028, p.9, 13-14	
	2-30 Collective bargaining agreements	▪ EPO Service Regulations, p.32 (Art.30)	All permanent employees at the EPO are covered by the freedom of association policy, ensuring their right to form and join trade unions. As a result, the EPO adheres to collective bargaining agreements that govern working conditions and terms of employment for its employees.

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
Material Topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	▪ Annual Review 2025, p.65 (Annex 1)	
	3-2 List of material topics	▪ GRI content index 2025, p.3	The EPO has identified its material topics and continues to report on them in the GRI Content Index.
Economic Topics			
Economic Performance			
GRI 201: Economic Performance 2016	3-3 Management of material topics	▪ Financial Statements 2025, p.18-19, 32, 49-52	
	201-1 Direct economic value generated and distributed	▪ Financial Statements 2025, p.6	Information incomplete – the EPO does not consider the reporting of Economic Value Generated and Distributed (EVG&D) separately per country to be significant due to the nature of its operations. The EPO operates as a centralised organisation with global scope, providing patent services across multiple countries in Europe. As such, the distribution of economic value is primarily managed at the organisational level, rather than on a site-specific basis. The EPO's reporting on EVG&D focuses on providing a comprehensive view of its global economic activities and the impact generated through its operations, rather than reporting on individual sites.
	201-2 Financial implications and other risks and opportunities due to climate change		Not applicable – due to the nature of the EPO's operations, the impact of climate change is seen as having little to no potential to generate substantive changes in its operations. As an organisation primarily focused on intellectual property services and patent examination, the EPO's core activities are not directly affected by climate-related risks or opportunities. The EPO's operations are not heavily reliant on natural resources or highly exposed to climate risks. Therefore, the financial implications and actions related to climate change risks and opportunities are considered to have minimal impact on the organisation's operations and expenditure.

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
	201-3 Defined benefit plan obligations and other retirement plans	▪ Financial Statements 2025, p.45-52 ▪ Social report 2025, p.45-46	EPO member states jointly guarantee the payment of the pension liabilities. In the event of a merger, reconstitution, other transformation or dissolution of the organisation, the Administrative Council or an ad hoc body set up set up for the purpose will take the necessary measures to ensure uninterrupted payment of pension scheme benefits until the cessation of entitlement of the last beneficiary.
	201-4 Financial assistance received from government	▪ Financial Statements 2025, p.10, 18-19, 32	The EPO operates on a financially self-funded basis and does not receive financial assistance from any government. As part of its financial model, the EPO is responsible for generating its own revenue to cover its operational expenses. It is important to note that contracting states, which are member countries of the EPO, are obliged to provide financing in the event of a deficit.
Environmental Topics			
Energy			
GRI 302: Energy 2016	3-3 Management of material topics	▪ Environmental report 2025, p. 8-16, 37-38	
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	▪ Environmental report 2025, p.2, 4-5, 17-18, 33-36,39, 43-52	Not applicable – fuel consumption for vehicles is not considered material for the EPO. However, total fuel consumption for vehicles and emergency generators is included as part of our total energy consumption reporting. Electricity consumption for cooling consumption is included in the total electricity consumption figures. Not applicable – energy sales are not applicable to the EPO's business model and therefore not reported.
	302-2 Energy consumption outside of the organisation	▪ Environmental report 2025, p.11-25, 40-42, 43-52	
	302-3 Energy intensity	▪ Environmental report 2025, p.17-25, 35, 43-52	

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
	302-4 Reduction of energy consumption	▪ Environmental report 2025, p.11-16, 24	
Emissions			
GRI 305: Emissions 2016	3-3 Management of material topics	▪ Environmental report 2025, p.7-29	
	305-1 Direct (Scope 1) GHG emissions	▪ Environmental report 2025, p. 9,11-16, 43-52	
	305-2 Energy indirect (Scope 2) GHG emissions	▪ Environmental report 2025, p. 9,11-16, 43-52	In calculating greenhouse gas (GHG) emissions from purchased electricity, a market-based approach is employed. This approach is aligned with the GHG Protocol and considers emissions associated with the electricity mix purchased by the EPO through its electricity contracts. The EPO's purchased electricity is 100% green.
	305-3 Other indirect (Scope 3) GHG emissions	▪ Environmental report 2025, p. 9,11-25, 43-52	
	305-4 GHG emissions intensity	▪ Environmental report 2025, p. 43-52	Incomplete information – The EPO's disclosure currently focuses on intensity ratios for scope 1 and 2 at the site level, in line with EMAS (Eco-Management and Audit Scheme) framework. The intensity ratio, including scope 3, for the entire organisation will be reported once the ongoing work to include all significant emission sources is competed (e.g. scope 3 category "Purchased goods and services"), thereafter ensuring full GRI 305-4 compliance.
	305-5 Reduction of GHG emissions	▪ Environmental report 2025, p. 9,11-16	Our environmental policy, one of the deliverables of SP2023, set in 2021 for the first time the overarching objective of carbon neutrality by 2030. Every year we therefore set an internal emission target and identify supporting initiatives and measures. Those most relevant are included in the Action Plan published in our annual Environmental Report, which provides details on progress towards the objective.
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	▪ Environmental report 2025, p. 43-52	Not applicable – These emissions are not material to the EPO's operations. Nevertheless, the EPO has been including in its environmental reporting data per site on SO2, NOx and particulates from fuels, natural gas or biomethane.

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
Social Topics			
Employment			
	3-3 Management of material topics	▪ Social report 2025, p.2-59 ▪ EPO Service Regulations, p.17-19, 44-45 (Art.5-10, 44a-44b)	
	401-1 New employee hires and employee turnover	▪ Social report 2025, p.25-29, 33-35	Information incomplete – the EPO's current reporting practices primarily focus on capturing and disclosing key information related to new employee hires, such as job function, gender, nationality, and age group. While new hires by site is a GRI metric, it is not a focus point in the EPO's current recruiting framework and therefore data on this has not been reported.
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	▪ Social report 2025, p.41-42,51,54 ▪ EPO Service Regulations, p.724-736 (Implementing rules to the new pension scheme regulations)	Information incomplete – while the specific disclosure regarding benefits is only provided with respect to full-time employees, the EPO ensures that its employees receive comprehensive and competitive benefits irrespective of their employment status. Information unavailable – the EPO does not disclose information about disability and invalidity coverage provided to its employees as the organisation does not currently collect specific data on this aspect of employee benefits. Information unavailable – the EPO does not disclose information about stock ownership as it is an international public organisation and does not operate on a traditional corporate structure with stock options for employees. Not applicable – the EPO does not disclose the definition used for “significant locations of operation” as the organisation does not apply a scale or hierarchy where some locations are considered more significant than others. The EPO operates in a uniform and consistent manner across its various locations, without categorising them by level of significance.
	401-3 Parental leave	▪ Social report 2025, p.49	Information incomplete – the EPO currently reports on the total number of employees entitled to and taking parental leave, including a gender-specific breakdown. The EPO's disclosure does not provide return-to-work

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
			figures or 12-month retention rates. This specific detailed and granular information is not available.
Labour/Management Relations			
GRI 402: Labor-Management Relations 2016	3-3 Management of material topics	▪ EPO Service Regulations, p.8, 33,35-41 (Art.33-38a)	
	402-1 Minimum notice periods regarding operational changes		While the EPO does not specifically disclose the minimum notice periods for operational changes as required by the GRI reporting standard, it has internal provisions in place to ensure consultation with employees. The EPO operates under a Rule of Procedure governing the General Consultative Committee (GCC), which serves as a forum for consultation and dialogue between management and employee representatives. While the specific details regarding minimum notice periods are not disclosed, the existence of the GCC highlights the EPO's commitment to involving employee representatives in decision-making processes and fostering dialogue on matters that may affect employees.
Occupational Health and Safety			
GRI 403: Occupational Health and Safety 2018	3-3 Management of material topics	▪ Social report 2025, p.51-52 ▪ EPO Service Regulations, p.31,39 (Art.26a-26b,38a) ▪ Annual Review 2025, p.11-12	
	403-1 Occupational health and safety management system	▪ Annual Review 2025, p.11-12	The EPO ensures that all employees are covered by comprehensive health and safety procedures and policies. Although the organisation does not disclose a detailed description of the scope of workers, activities, and workplaces covered by its occupational health and safety management system (OHSMS), all employees, regardless of role or location, are subject to these procedures and policies. The EPO's commitment to providing a safe and healthy work environment extends to all employees, and the organisation continually works to maintain and improve its health and safety standards across its operations.

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
			The OHSMS is designed to comply with legal requirements and recognised standards/guidelines, providing a framework for managing occupational health and safety risks.
	403-2 Hazard identification, risk assessment, and incident investigation	▪ EPO Service Regulations, p.39-40 (Art.38a) ▪ ISO 45001:2018	The EPO holds the ISO 45001 certification, which signifies its adherence to internationally recognised standards for occupational health and safety management. This provides assurance that the EPO has established comprehensive systems and procedures to address these aspects of occupational health and safety.
	403-3 Occupational health services	▪ Social report 2025, p.51-52 ▪ EPO Service Regulations, p.39-40, 151-154 (Art.26b, 38a, Implementing rule to articles 26b and 38a)	
	403-4 Worker participation, consultation, and communication on occupational health and safety	▪ Social report 2025, p.52-55 ▪ EPO Service Regulations, p.39-40, 151-154 (Art.26b, 38a, Implementing rule to articles 26b and 38a)	
	403-5 Worker training on occupational health and safety	▪ ISO 45001	Information unavailable – although the specific details of training programmes are not disclosed, the ISO 45001 certification demonstrates the EPO's commitment to providing appropriate training to workers to enhance their understanding and competency in occupational health and safety matters.
	403-6 Promotion of worker health	▪ ISO 45001	As an ISO 45001 certified organisation, the EPO is committed to promoting worker health and well-being. While specific details about access to non-occupational medical services and voluntary health promotion programmes are not disclosed, the ISO certification ensures that the EPO has established mechanisms to facilitate workers' access to healthcare services and address non-work-related health risks. The EPO offers various measures to support worker health, including on-site medical consultation, preventive medical examinations, arranging flu vaccinations, and organising access to a gym. These initiatives

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
			demonstrate the EPO's dedication to providing resources and opportunities for workers to maintain their health and well-being.
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	▪ ISO 45001	As an ISO 45001 certified organisation, the EPO is committed to promoting worker health and well-being. While specific details about access to non-occupational medical services and voluntary health promotion programs are not disclosed, the ISO certification ensures that the EPO has established mechanisms to facilitate workers' access to healthcare services and address non-work-related health risks.
	403-8 Workers covered by an occupational health and safety management system	▪ ISO 45001	Information unavailable – while specific data regarding the number and percentage of employees covered by the Occupational Health and Safety Management System (OHSMS) are not disclosed, it is important to note that all employees at the EPO are covered by it. The EPO places a strong emphasis on the health and safety of its workforce and has implemented comprehensive measures to ensure a safe and healthy working environment for all employees. Furthermore, it is worth mentioning that the EPO's OHSMS was externally audited in 2025 as part of the ISO certification process, providing additional assurance of its effectiveness and compliance with recognised international standards.
	403-9 Work-related injuries	▪ Social report 2025, p.52	Information incomplete – the EPO prioritises the health and safety of its workforce and has implemented measures to address work-related hazards and mitigate risks. While the EPO has internal standards, methodologies, and assumptions for compiling data on work-related injuries, these specific details are not currently disclosed. It is important to note that there were no fatalities reported within the EPO in 2025 as a result of work-related injuries.
	403-10 Work-related ill health	▪ Social report 2025, p.50-52	Information incomplete – the EPO provides data on sick leave, providing valuable insights into employee health and well-being. However, the organisation currently lacks a mechanism to specifically identify whether these illnesses are work-related.
Training and Education			

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
GRI 404: Training and Education 2016	3-3 Management of material topics	▪ Social report 2025, p.31-32 ▪ EPO Service Regulations, p.32, 278-286 (Art. 29, Circular 267)	
	404-1 Average hours of training per year per employee	▪ Social report 2025, p.31	
	404-2 Programs for upgrading employee skills and transition assistance programs	▪ Social report 2025, p.31-32 ▪ EPO Service Regulations, p.32, 278-286 (Art. 29, Circular 267)	Information incomplete – while the EPO may offer various programmes and initiatives to enhance employee skills, the specific details and scope of these are not provided. It is important to note that the EPO's focus is primarily on upgrading and developing skills during active employment rather than post-employment transition assistance. Information related to transition assistance programs is not disclosed.
	404-3 Percentage of employees receiving regular performance and career development reviews	▪ EPO Service Regulations, p.351-358 (Circular 365)	The EPO ensures that all employees receive regular performance and career development reviews, regardless of gender or employee category. While the specific breakdown by gender and employee category is not disclosed, the EPO strives to provide equal opportunities for all employees to participate in these reviews and enhance their career development.
Diversity, equal opportunity, and non-discrimination			
GRI 405: Diversity and Equal Opportunity 2016	3-3 Management of material topics	▪ Social report 2025, p.22-23, 57-59, 69 ▪ Sustainability at the EPO, Social ▪ Diversity and Inclusion Statement ▪ Inclusion policy for people with disabilities ▪ Handbook for workplace ethics at the EPO, p.8	The EPO is committed to fostering diversity, equity, inclusion and belonging. Its Service Regulations affirm the principles of non-discrimination and equal opportunity. The EPO has a Diversity and Inclusion Statement, an inclusion policy for people with disabilities, reasonable-adjustment procedures for people with disabilities, and publicly available diversity figures. Specific limitations in the available diversity data are explained under the relevant disclosures.
	405-1 Diversity of governance bodies and employees	▪ Social report 2025, p.22-23	Incomplete information – due to the organisation's current practices in diversity reporting, the EPO focuses on disclosing the breakdown of managers per job group and gender as part of its diversity reporting. However, information related to age groups and other indicators of

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
			diversity, including minority or vulnerable groups, is not currently included in this. The EPO acknowledges the importance of diversity and will continue to evaluate opportunities to enhance its reporting.
	405-2 Ratio of basic salary and remuneration of women to men	▪ Social report 2025, p.22, 36, 39	Incomplete information – the EPO strives for gender equality and is committed to promoting a fair and inclusive work environment. While the EPO discloses the breakdown of staff by gender and grade, it does not explicitly disclose the ratio of basic salary and remuneration of women to men. However, this omission does not indicate a lack of commitment to gender equality. The EPO's focus on promoting diversity and inclusion is evident through various initiatives and policies that aim to ensure equal opportunities for all employees, regardless of gender.
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	▪ Social report 2025, p.58 ▪ Handbook for workplace ethics at the EPO, p.7-8,10 ▪ EPO Service Regulations p.99-104 (Art. 106-113)	Confidentiality constraints – the EPO does not disclose incidents of discrimination and the corrective actions taken. This is for reasons of confidentiality, as sensitive information related to specific incidents and individuals is involved. It is important to note that the EPO offers several mechanisms to support staff in handling tensions and conflicts, including cases of discrimination. Dedicated counselling services, such as the Confidential Counsellors and Workplace Solutions Services, are available. In addition, advisory support is provided by Human Resources Business Partners and the Ethics and Compliance team, which can also propose systemic solutions. Various reporting channels and anti-retaliation measures are also in place, along with formal dispute resolution mechanisms. All these services and tools operate under strict confidentiality and in full compliance with Data Protection Regulations.
Local Communities			
GRI 413: Local Communities 2016	3-3 Management of material topics	▪ Annual Review 2025, p.59 ▪ Partnerships Report 2025, p.5-41 ▪ Sustainability at the EPO, Social	The EPO is committed to engaging with local communities and minimising any negative impacts that may arise from its activities or business relationships. However, due to the nature of its business operations, it is important to highlight that the EPO does not have significant actual or potential negative impacts on local communities. The primary focus is on

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION AND/OR ADDITIONAL COMMENT
			granting patents and facilitating innovation, which inherently contributes positively to society and the economy.
	413-1 Operations with local community engagement, impact assessments, and development programs	▪ Annual Review 2025, p.59 ▪ Partnerships Report 2025, p.5-7, 24-26	The EPO remains committed to engaging with local communities and assessing the social impact of its operations. It organises various local events and initiatives to foster community engagement and understand the needs and concerns of stakeholders. These activities serve as a means to gather valuable feedback and enhance the organisation's understanding of the social implications of its activities.
	413-2 Operations with significant actual and potential negative impacts on local communities		Not applicable – due to the nature of its business operations, it is important to highlight that the EPO does not have significant actual or potential negative impacts on local communities. Activities primarily revolve around patent examination and intellectual property services, which do not involve operations with direct adverse effects on the local communities where it operates.
Customer Privacy			
	3-3 Management of material topics	▪ Data protection report 2025, p.2-15	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	▪ Data protection report 2025, p.7-8	Incomplete data – the EPO has implemented a new data protection framework that entered into force in January 2022. Since then, the number of complaints and incidents has remained very limited. Given the small number of cases and the associated risk of re-identification, detailed disclosure is currently limited. As the framework continues to mature and the number of cases increases, the EPO will review the level of disclosure.