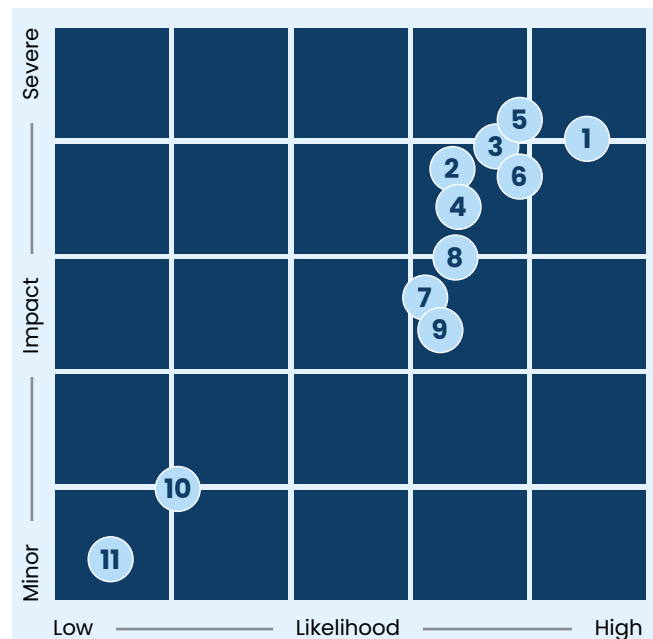


Prioritising The Right Issues

We prioritise sustainability concerns relevant to our operations, enabling us to embed sustainability within our overarching strategy, manage business risks effectively, and ultimately generate mutual value for our Company and Stakeholders.



Key to Single Materiality Assessment

1. Animal Health and Welfare	7. Integrated Climate Strategy
2. Customer Satisfaction	8. Waste Management
3. Trust and Transparency	9. Plastic Leakage
4. Wage Policy	10. Community Involvement
5. Human Rights	11. Philanthropic Activities
6. Equality in the Workspace	

Our Assessment Process

In spring 2022, we conducted a materiality assessment to identify the most important sustainability topics to us as a business and to our stakeholders. The results shaped our existing Sustainability strategy, drove our engagement with stakeholders and helped us prioritise areas of focus, target setting and guide our reporting and disclosure.

In 2022, we performed additional desk based research from leading sustainability reporting frameworks and peers on those topics that were deemed to be important within our industry as well as obtaining feedback from investors and other stakeholders, including key management, on thematic sustainability topics. We surveyed 276 people from our six stakeholder groups and asked them to rank 31 sustainability topics in order of importance. The materiality assessment identified 11 topics.

Our focus has remained on these 11 topics which were deemed to be of most importance to our stakeholders. However, we acknowledge this assessment process was singular in nature, and that our business has continued to evolve in the time since it was performed.

In response to this, and as part of our planning to report under the requirements of the Corporate Sustainability Reporting Directive (CSRD) from the 2026 financial year, we have continued to engage with stakeholders and engaged a third party to assist with an in depth double materiality assessment. This will allow us to present a more detailed assessment of material topics applicable to us and we look forward to sharing the outcome of this work in our Sustainability Report next year.

Our Priority Issues

We are pleased with the progress we have made over the past 12 months on a number of our Making a Difference objectives. We are increasingly embedding sustainability in to the wider business strategy and this level of integration can be seen in initiatives from the last year that have made a positive contribution to more than one area of our Sustainability strategy.

Two such examples are shown below, where we have outlined their interaction with our sustainability pillars and topics.

Animal Health & Welfare

Our Purpose is the sustainable improvement of animal health and welfare globally. As such, the wellbeing of any animal used in the development of our products is always a top priority and we are committed to the responsible use and humane treatment of animals in all of our studies.

Equality In The Workplace

As a truly global business, we have an opportunity to harness the variety of skills, perspectives and experiences that our people can bring. This provides the opportunity to create positive outcomes for both the individuals who work for us, and the impact they can have on animal health.

For more information on each, please see the pages that follow.

Materiality In Action

Our Commitment To Animal Welfare

Animal research remains a vital component of the processes which lead to the development of products that save or improve animal lives throughout the world. It is also frequently required by regulatory authorities to ensure the quality, efficacy and safety of the products we develop. When we are required to conduct clinical studies to obtain product registrations, we take measures to ensure animals will be treated humanely with the greatest consideration given to their health and welfare whilst looking to meet the necessary scientific objectives.

To the extent it remains necessary to use animals in the development and evaluation of new animal health products, we embrace the principles known as the 3R's of animal research:

- **Replacement** of animal experiments with information that can be derived from in vitro systems, computer models or existing publications in an effort to limit the number of studies needed. We also look to leverage existing research from human health when exploring the possibility of applications in animal health, something particularly relevant for our traditional small molecule product pipeline.
- **Reduction** of the numbers of animals used in each study when animals must be used, and of the number of studies involving animals, to the absolute minimum necessary to obtain valid results and achieve our research objectives.
- **Refinement** of procedures involving animals to minimise the potential for pain and distress.

Governance

To maintain compliance with our code and country specific regulations, all studies conducted by or on behalf of Dechra must be reviewed by a panel of independent experts. This review can be carried by the animal facility's Institutional Animal Care and Use Committees (IACUCs), an external Ethical Review Board or Dechra's Animal Welfare Committee (AWC). The goal of Dechra's AWC is to provide ethical review of the small subset of studies not covered by external organisations.

Animal Welfare Committee

The primary responsibility of our Animal Welfare Committee is to review the protocols followed when we run clinical trials, to ensure that all aspects of the study that affect the animal have been robustly evaluated for proper ethical treatment and that, if applicable, owner interests have been addressed in the owner consent form. To achieve this, the Committee:

- protects animal welfare by providing ethical review of studies for best practices and appropriate ethical treatment;
- promotes awareness of animal welfare and subscribes to the guiding principles of 3R's (reduction, replacement, and refinement) whenever possible;
- assesses that animal risks are minimised and outweighed by the potential benefits of the study;
- reviews informed consent documents relating to clinical trials involving client owned animals, ensuring that the information provided fully outlines the nature, purpose and risks to the animal and is comprehensive and understandable to the owner;
- provides critical feedback by asking questions and freely communicating with the researchers; and
- is comprised of veterinary professionals, members educated in science and regulations, and member(s) that represent the public at large who ensure the research follows our position on animal welfare.

The Committee holds twice yearly meetings in which the Committee Members are required to attend at least one meeting in a 12 month period. Protocols are reviewed on a continuous basis throughout the year and a Committee Member is required to participate in those reviews on a rotational basis. All members of the Committee are required to attend an orientation session with additional sessions offered as needed and as different circumstances arise, to participate in training on Dechra's Animal Welfare Statements and to review any other guidance/resources that are provided and to participate in training on protocol review procedures.

Materiality In Action continued



Q&A With Group Development And Inclusion Director

Yvonne Thwaites
Group Development and Inclusion Director

Q Why has Dechra created this new role and what attracted you to it?

Dechra has always had a keen focus on developing our own talent. As we have grown to approximately 2,800 employees, it has become even more important to have a more aligned approach across the Group to deliver both personal and business growth. In particular, there is a growing need to focus more on the skills and ways of working needed in the future, not just today.

Making it easy for all to understand what is required from employees in their roles, and how they can develop to fulfil their career aspirations is even more important due to our size, geography, and broad range of skills across the organisation.

We also recognise the need to create an inclusive environment for all our colleagues, so they can realise their potential and feel treated with fairness and respect. We aim to leverage our global footprint and cultivate a workplace culture that embraces diversity in all its forms, promotes equal opportunities for all colleagues, and fosters an inclusive environment where everyone can thrive.

There are several factors that made the role attractive to me. Creating a fair learning culture accessible for all is a core personal value of mine. This was formed through my experiences growing up in South Africa when I witnessed first hand the value brought by a community weekend school for extra lessons for children in townships in the apartheid era, funded by sponsorship.

Seeing the individual growth that can result from giving equal access to opportunities was highly rewarding then, and still is now.

Q How important is fostering an inclusive business to Dechra?

We recognise that fostering a culture of diversity, equality, and inclusion (DE&I) is not only the right thing to do, but also essential for driving innovation, creativity, and business success.

We are committed to creating an environment where all colleagues feel valued, respected, and empowered to contribute their unique perspectives and talents. As we continue to grow, maintaining a sense of belonging for all will become increasingly important for our future success.

Q What is Dechra's strategy around DE&I?

Our DE&I strategy revolves around three central focus areas: how we attract, retain, and include people.

- **Recruitment and Talent Acquisition.** Finding different ways to attract a wider range of future colleagues and ensure that our practices reduce bias and are as objective as possible.
- **Development and Training.** Promoting awareness and knowledge, sharing of what it means to be inclusive, how we all have a part to play, and helping all employees to better understand how they are progressing on their personal career journey.
- **OneDechra Culture.** Ensuring our policies and practices align across the Group, leveraging our common values and Purpose

Across all of the above, we strive to actively recognise these behaviours when demonstrated, whilst empowering colleagues to challenge behaviours which are not in line with this ambition.