

GRI CONTENT INDEX - VIRBAC 2021

For the Materiality Disclosures Service, GRI Services reviewed that the GRI content index is clearly presented and the references for Disclosures 102-40 to 102-49 align with appropriate sections in the body of the report. The service was performed on the French version of the report and English version of the GRI content index.”



**MATERIALITY
DISCLOSURES SERVICE**

2022

GRI Standards		Disclosure		Reference	Omission		
Number	Title	Number	Title	Page (report)	Part omitted	Reason	Explanation
GRI 101	Foundation 2016						
GRI 102	General Disclosures 2016	102-1	Name of the organization	148, 200-201 (French annual report)			
GRI 102	General Disclosures 2016	102-2	Activities, brands, products, and services	250 (French annual report)			
GRI 102	General Disclosures 2016	102-3	Location of headquarters	148 (French annual report)			
GRI 102	General Disclosures 2016	102-4	Location of operations	200-201 (French annual report)			
GRI 102	General Disclosures 2016	102-5	Ownership and legal form	139, 148 (French annual report)			
GRI 102	General Disclosures 2016	102-6	Markets served	59-61 (French annual report)			
GRI 102	General Disclosures 2016	102-7	Scale of the organization	5-6 (French annual report)			
GRI 102	General Disclosures 2016	102-8	Information on employees and other workers	14 (French annual report)			
GRI 102	General Disclosures 2016	102-9	Supply chain	14-15 (French annual report)			
GRI 102	General Disclosures 2016	102-10	Significant changes to the organization and its supply chain	54-58 (French annual report)			
GRI 102	General Disclosures 2016	102-11	Precautionary Principle or approach	16-19 (French annual report)			
GRI 102	General Disclosures 2016	102-12	External initiatives	16-19 (French annual report)			
GRI 102	General Disclosures 2016	102-13	Membership of associations	25 (French annual report)			
GRI 102	General Disclosures 2016	102-14	Statement from senior decision-maker	12-13 (French annual report)			
GRI 102	General Disclosures 2016	102-15	Key impacts, risks, and opportunities	21-22 (French annual report)			
GRI 102	General Disclosures 2016	102-16	Values, principles, standards, and norms of behavior	16-19 (French annual report)			
GRI 102	General Disclosures 2016	102-17	Mechanisms for advice and concerns about ethics		all		
GRI 102	General Disclosures 2016	102-18	Governance structure	8-9 (French annual report)			
GRI 102	General Disclosures 2016	102-19	Delegating authority		all		

GRI 102	General Disclosures 2016	102-20	Executive-level responsibility for economic, environmental, and social topics		all		
GRI 102	General Disclosures 2016	102-21	Consulting stakeholders on economic, environmental, and social topics		all		
GRI 102	General Disclosures 2016	102-22	Composition of the highest governance body and its committees	8-9 (French annual report)			
GRI 102	General Disclosures 2016	102-23	Chair of the highest governance body		all		
GRI 102	General Disclosures 2016	102-24	Nominating and selecting the highest governance body	8 (French annual report)			
GRI 102	General Disclosures 2016	102-25	Conflicts of interest		all		
GRI 102	General Disclosures 2016	102-26	Role of highest governance body in setting purpose, values, and strategy		all		
GRI 102	General Disclosures 2016	102-27	Collective knowledge of highest governance body		all		
GRI 102	General Disclosures 2016	102-28	Evaluating the highest governance body's performance		all		
GRI 102	General Disclosures 2016	102-29	Identifying and managing economic, environmental, and social impacts		all		
GRI 102	General Disclosures 2016	102-30	Effectiveness of risk management processes		all		
GRI 102	General Disclosures 2016	102-31	Review of economic, environmental, and social topics		all		
GRI 102	General Disclosures 2016	102-32	Highest governance body's role in sustainability reporting		all		
GRI 102	General Disclosures 2016	102-33	Communicating critical concerns		all		
GRI 102	General Disclosures 2016	102-34	Nature and total number of critical concerns		all		
GRI 102	General Disclosures 2016	102-35	Remuneration policies	113-114 (French annual report)			
GRI 102	General Disclosures 2016	102-36	Process for determining remuneration	113-125 (French annual report)			
GRI 102	General Disclosures 2016	102-37	Stakeholders' involvement in remuneration		all		
GRI 102	General Disclosures 2016	102-38	Annual total compensation ratio		all		
GRI 102	General Disclosures 2016	102-39	Percentage increase in annual total compensation ratio		all		
GRI 102	General Disclosures 2016	102-40	List of stakeholder groups	20 (French annual report)			
GRI 102	General Disclosures 2016	102-41	Collective bargaining agreements	173-176 (French annual report)			
GRI 102	General Disclosures 2016	102-42	Identifying and selecting stakeholders	19 (French annual report)			
GRI 102	General Disclosures 2016	102-43	Approach to stakeholder engagement	19 (French annual report)			

GRI 102	General Disclosures 2016	102-44	Key topics and concerns raised	21 (French annual report)		
GRI 102	General Disclosures 2016	102-45	Entities included in the consolidated financial statements	200-201 (French annual report)		
GRI 102	General Disclosures 2016	102-46	Defining report content and topic Boundaries	21 (French annual report)		
GRI 102	General Disclosures 2016	102-47	List of material topics	21 (French annual report)		
GRI 102	General Disclosures 2016	102-48	Restatements of information	21 (French annual report)		
GRI 102	General Disclosures 2016	102-49	Changes in reporting	21 (French annual report)		
GRI 102	General Disclosures 2016	102-50	Reporting period	January 1, 2021 - December 31, 2021		
GRI 102	General Disclosures 2016	102-51	Date of most recent report	April 30, 2021		
GRI 102	General Disclosures 2016	102-52	Reporting cycle	Annual		
GRI 102	General Disclosures 2016	102-53	Contact point for questions regarding the report	252 (French annual report)		
GRI 102	General Disclosures 2016	102-54	Claims of reporting in accordance with the GRI Standards	23 (French annual report)		
GRI 102	General Disclosures 2016	102-55	GRI content index	22 (French annual report)		
GRI 102	General Disclosures 2016	102-56	External assurance	50-51 (French annual report)		
GRI 103	Management Approach 2016	103-1	Explanation of the material topic and its boundary*	22 (French annual report)		
GRI 103	Management Approach 2016	103-2	The management approach and its components*	23-46 (French annual report)		
GRI 103	Management Approach 2016	103-3	Evaluation of the management approach*	23-46 (French annual report)		
GRI 201	Economic Performance 2016	201-1	Direct economic value generated and distributed	64-67 (French annual report)		
GRI 201	Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change		all	
GRI 201	Economic Performance 2016	201-3	Defined benefit plan obligations and other retirement plans	175-177 (French annual report)		
GRI 201	Economic Performance 2016	201-4	Financial assistance received from government		all	
GRI 202	Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage		all	
GRI 202	Market Presence 2016	202-2	Proportion of senior management hired from the local community	36-37 (French annual report)		
GRI 203	Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported		all	
GRI 203	Indirect Economic Impacts 2016	203-2	Significant indirect economic impacts		all	

GRI 204	Procurement Practices 2016	204-1	Proportion of spending on local suppliers		all		
GRI 205	Anti-corruption 2016	205-1	Operations assessed for risks related to corruption		all		
GRI 205	Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	17 (French annual report)			
GRI 205	Anti-corruption 2016	205-3	Confirmed incidents of corruption and actions taken		all		
GRI 206	Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		all		
GRI 301	Materials 2016	301-1	Materials used by weight or volume	43-44 (French annual report)			
GRI 301	Materials 2016	301-2	Recycled input materials used	43-44 (French annual report)			
GRI 301	Materials 2016	301-3	Reclaimed products and their packaging materials		all		
GRI 302	Energy 2016	302-1	Energy consumption within the organization	44 (French annual report)			
GRI 302	Energy 2016	302-2	Energy consumption outside of the organization		all		
GRI 302	Energy 2016	302-3	Energy intensity	44 (French annual report)			
GRI 302	Energy 2016	302-4	Reduction of energy consumption	42-44 (French annual report)			
GRI 302	Energy 2016	302-5	Reductions in energy requirements of products and services	42-44 (French annual report)			
GRI 303	Water and Effluents 2018	303-1	Interactions with water as a shared resource	45-46 (French annual report)			
GRI 303	Water and Effluents 2018	303-2	Management of water discharge-related impacts		all		
GRI 303	Water and Effluents 2018	303-3	Water withdrawal		all		
GRI 303	Water and Effluents 2018	303-4	Water discharge		all		
GRI 303	Water and Effluents 2018	303-5	Water consumption		all		
GRI 304	Biodiversity 2016	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	45-46 (French annual report)			
GRI 304	Biodiversity 2016	304-2	Significant impacts of activities, products, and services on biodiversity		all		
GRI 304	Biodiversity 2016	304-3	Habitats protected or restored		all		
GRI 304	Biodiversity 2016	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations		all		
GRI 305	Emissions 2016	305-1	Direct (Scope 1) GHG emissions	46-47 (French annual report)			
GRI 305	Emissions 2016	305-2	Energy indirect (Scope 2) GHG emissions	46-47 (French annual report)			
GRI 305	Emissions 2016	305-3	Other indirect (Scope 3) GHG emissions	46-47 (French annual report)			
GRI 305	Emissions 2016	305-4	GHG emissions intensity	46-47 (French annual report)			

GRI 305	Emissions 2016	305-5	Reduction of GHG emissions	46-47 (French annual report)			
GRI 305	Emissions 2016	305-6	Emissions of ozone-depleting substances (ODS)			all	
GRI 305	Emissions 2016	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions			all	
GRI 306	Waste 2020	306-1	Waste generation and significant waste-related impacts	43-46 (French annual report)			
GRI 306	Waste 2020	306-2	Management of significant waste-related impacts	43-46 (French annual report)			
GRI 306	Waste 2020	306-3	Waste generated	45-46 (French annual report)			
GRI 306	Waste 2020	306-4	Waste diverted from disposal	43-44 (French annual report)			
GRI 306	Waste 2020	306-5	Waste directed to disposal	43-44 (French annual report)			
GRI 308	Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria			all	
GRI 308	Supplier Environmental Assessment 2016	308-2	Negative environmental impacts in the supply chain and actions taken			all	
GRI 401	Employment 2016	401-1	New employee hires and employee turnover	31-33 (French annual report)			
GRI 401	Employment 2016	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees			all	
GRI 401	Employment 2016	401-3	Parental leave			all	
GRI 402	Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes			all	
GRI 403	Occupational Health and Safety 2018	403-1	Occupational health and safety management system	33 (French annual report)			
GRI 403	Occupational Health and Safety 2018	403-10	Work-related ill health	33 (French annual report)			
GRI 403	Occupational Health and Safety 2018	403-2	Hazard identification, risk assessment, and incident investigation	34 (French annual report)			
GRI 403	Occupational Health and Safety 2018	403-3	Occupational health services	33 (French annual report)			
GRI 403	Occupational Health and Safety 2018	403-4	Worker participation, consultation, and communication on occupational health and safety	33 (French annual report)			
GRI 403	Occupational Health and Safety 2018	403-5	Worker training on occupational health and safety			all	
GRI 403	Occupational Health and Safety 2018	403-6	Promotion of worker health			all	
GRI 403	Occupational Health and Safety 2018	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships			all	
GRI 403	Occupational Health and Safety 2018	403-8	Workers covered by an occupational health and safety management system			all	

GRI 403	Occupational Health and Safety 2018	403-9	Work-related injuries			all	
GRI 404	Training and Education 2016	404-1	Average hours of training per year per employee	32-33 (French annual report)			
GRI 404	Training and Education 2016	404-2	Programs for upgrading employee skills and transition assistance programs	32 (French annual report)			
GRI 404	Training and Education 2016	404-3	Percentage of employees receiving regular performance and career development reviews	32 (French annual report)			
GRI 405	Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	35-36 (French annual report)			
GRI 405	Diversity and Equal Opportunity 2016	405-2	Ratio of basic salary and remuneration of women to men	37 (French annual report)			
GRI 406	Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	35 (French annual report)			
GRI 407	Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk			all	
GRI 408	Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor			all	
GRI 409	Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor			all	
GRI 410	Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures			all	
GRI 411	Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples			all	
GRI 412	Human Rights Assessment 2016	412-1	Operations that have been subject to human rights reviews or impact assessments			all	
GRI 412	Human Rights Assessment 2016	412-2	Employee training on human rights policies or procedures			all	
GRI 412	Human Rights Assessment 2016	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening			all	
GRI 413	Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs			all	
GRI 413	Local Communities 2016	413-2	Operations with significant actual and potential negative impacts on local communities			all	
GRI 414	Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria			all	
GRI 414	Supplier Social Assessment 2016	414-2	Negative social impacts in the supply chain and actions taken			all	
GRI 415	Public Policy 2016	415-1	Political contributions			all	
GRI 416	Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	38-41 (French annual report)			

GRI 416	Customer Health and Safety 2016	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	41 (French annual report)			
GRI 417	Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	40-41 (French annual report)			
GRI 417	Marketing and Labeling 2016	417-2	Incidents of non-compliance concerning product and service information and labeling	41 (French annual report)			
GRI 417	Marketing and Labeling 2016	417-3	Incidents of non-compliance concerning marketing communications	41 (French annual report)			
GRI 418	Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data			all	
GRI 419	Socioeconomic Compliance 2016	419-1	Non-compliance with laws and regulations in the social and economic area			all	

* This management approach covers all the material topics (Innovating responsibly, Strengthening employee engagement, Ensuring the quality of products and services, Protecting the environment), reported with all the standards that are stated in pages 22-45 of the French annual report.