

Accounting policies for non-financial data in 'Values in action'

These accounting policies for non-financial data in the 'Values in action' section on www.novonordisk.com/sustainability should be seen as a supplement to the accounting policies in the Annual Report 2007. The accounting policies for the 2007 assurance of non-financial data in the Annual Report 2007 can be found in the Annual Report 2007 on page 91 to 92.

Data

To ensure consistency of data, all data have been defined and described in company guidelines. Internal control procedures have been established to ensure that data are reported according to the definitions.

Environmental data

The environmental data cover those activities which, based on an overall environmental assessment, could have a significant impact on the environment.

By-products (biomass)

- By-products include NovoGro, NovoGro30 and yeast slurry. The volume is based on measurements and components eg nitrogen and phosphorous are based on test results or standard factors.

Compliance data

- Compliance data consist of breaches of regulatory limits, regulatory limits with repeated breaches, accidental releases, accidental releases of GMMs and complaints. All data are based on information from departments and test results. All breaches and accidental releases are reported to the authorities.

Emissions to air

- Ozone-depleting materials include emissions of CFCs, HCFCs and Halon. Data are based on maintenance log books.
- Emissions of SO₂ and NO_x from energy (total) are based on standard factors for fuel and for energy on a three year average of available emission factors from the external suppliers of energy. Hence, emission factors for 2005 are the three year average of 2002 to 2004.

Environmental impact potentials

- The environmental impact potentials for global warming, ozone layer depletion, acidification and eutrophication are calculated on the basis of a method developed by the Institute for Product Development, DTU published by the Danish EPA in 'Udvikling af Miljøvenlige Industri Produkter' (UMIP).

Wastewater

- Wastewater includes industrial wastewater and sanitary wastewater. The volume is calculated based on measurements and invoices.
- Quantities of the components BOD and Suspended Solids are calculated based on test results or standard factors.

Social data

The social data cover all employees included in Novo Nordisk's headcount.

Community

- Donations: The total amount of donations includes money donations given to external stakeholders as philanthropic donations eg donation to a relief efforts, school or cultural activities in local community. Included in the amount are the corporate donations to World Diabetes Foundation and the Haemophilia Foundation. Data on corporate donations are based on registrations in the financial accounts, while other donations are based on local registrations reported once a year.
- Number of awards: The number of awards includes all awards received in the year related to environment, social responsibility, community work, Human Resources, Health & Safety or other. Data on awards are based on local registrations reported once a year.

Basic employee statistics

- All basic employee statistics are based on registrations in the company's SAP Human Resource system. The number of employees is calculated as the actual number of employees as of year-end.

Health & Safety

- The frequency of occupational illness is the number of illnesses reported for all employees per million working hours. An occupational illness is any illness (bodily harm or loss of capacity) caused by continued and repeated exposure to conditions (infection, strain, toxins, fumes or other) of the work environment over a period of time.

All data are documented and evidence has been put forward to the auditors.