

2023 Sustainability Accounting Standards Board (SASB) Mapping Report

This report contains Immuneering Corporation’s (“our,” “us” or “Immuneering”) disclosures that align with the Sustainability Accounting Standards Board (SASB) standards for Biotechnology & Pharmaceuticals. This is our third annual SASB Index Report and we expect to evolve our publications over time. The report provides data from January 1, 2023 to December 31, 2023, unless otherwise stated.



SASB Report January 1, 2023 – December 31, 2023



Safety of Clinical Trial Participants

Code	Accounting Metric	Disclosure
HC-BP-210a.1	Discussion, by world region, of management process for ensuring quality and patient safety during clinical trials	Immuneering initiated a Phase 1/2a clinical trial in 2022 period (NCT0585320). Our clinical trials are designed in accordance with the principles outlined in the International Council for Harmonisation of Technical Requirements for the Pharmaceuticals for Human Use (ICH) Guideline for Good Clinical Practice (GCP), as well as the World Medical Association (WMA) Declaration of Helsinki. The studies are currently being conducted in the United States.
HC-BP-210a.2	Number of FDA Sponsor Inspections related to clinical trial management and pharmacovigilance that resulted in: (1) Voluntary Action Indicated (VAI) and (2) Official Action Indicated (OAI)	None during the reporting period.
HC-BP-210a.3	Total amount of monetary losses as a result of legal proceedings associated with clinical trials in developing countries	Immuneering did not sustain any monetary losses in the reporting period as a result of legal proceedings associated with the conduct as described. Immuneering discloses all material legal and regulatory proceedings in our SEC filings as required by law.



Access to Medicines

Code	Accounting Metric	Disclosure
HC-BP-240a.1	Description of actions and initiatives to promote access to healthcare products for priority diseases and in priority countries as defined by the Access to Medicine Index	Immuneering's drug pipeline is focused on developing medicines for cancer, which is included in the Access to Medicine Foundation's "Diseases, conditions and pathogens in scope of the 2022 Access to Medicine Index". Immuneering does not currently have any marketed healthcare products.
HC-BP-240a.2	List of products on the WHO List of Prequalified Medicinal Products as part of its Prequalification of Medicines Program (PQP)	Due to the early clinical stage of Immuneering's pipeline during the reporting period, Immuneering has not yet engaged with WHO's PQP.

Affordability & Pricing

Code	Accounting Metric	Disclosure
HC-BP-240b.1	Number of settlements of Abbreviated New Drug Application (ANDA) litigation that involved payments and/or provisions to delay bringing an authorized generic product to market for a defined time period	None during the reporting period. Immuneering discloses all material legal proceedings in <u>SEC filings</u> as required by law.
HC-BP-240b.2	Percentage change in: (1) average list price and (2) average net price across U.S. product portfolio compared to previous year	As of the reporting period, Immuneering does not yet have a commercial product portfolio and does not sell products.
HC-BP-240b.3	Percentage change in: (1) list price and (2) net price of product with largest increase compared to previous year	As of the reporting period, Immuneering does not yet have a commercial product portfolio and does not sell products.

Drug Safety

Code	Accounting Metric	Disclosure
HC-BP-250a.1	List of products listed in the U.S. Food and Drug Administration's (FDA) MedWatch Safety Alerts for Human Medical Products database	There were no listings relevant to Immuneering on the FDA's MedWatch Safety Alerts for Human Medical Products database during the reporting period.
HC-BP-250a.2	Number of fatalities associated with products as reported in the FDA Adverse Event Reporting System	None during the reporting period.
HC-BP-250a.3	Number of recalls issued; total units recalled	None during the reporting period.
HC-BP-250a.4	Total amount of product accepted for takeback, reuse, or disposal	Due to the preclinical and early-clinical development (Phase 1) stage of Immuneering's pipeline during the reporting period, Immuneering does not yet manage a formal takeback, reuse, or disposal program.
HC-BP-250a.5	Number of FDA enforcement actions taken in response to violations of current Good Manufacturing Practices (cGMP), by type	None during the reporting period.

Counterfeit Drugs

Code	Accounting Metric	Disclosure
HC-BP-260a.1	Description of methods and technologies used to maintain traceability of products throughout the supply chain and prevent counterfeiting	Immuneering does not yet have a commercial product portfolio and does not sell products, and thus does not have a marketed product to counterfeit.
HC-BP-260a.2	Discussion of process for alerting customers and business partners of potential or known risks associated with counterfeit product	Immuneering does not yet have a commercial product portfolio and does not sell products, and thus does not have a marketed product to counterfeit.

HC-BP-260a.3	Number of actions that led to raids, seizure, arrests, and/or filing of criminal charges related to counterfeit products	None during the reporting period.
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Ethical Marketing

Code	Accounting Metric	Disclosure
HC-BP-270a.1	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims	Immuneering did not sustain any monetary losses in the reporting period as a result of legal proceedings associated with the conduct as described. Immuneering discloses all material legal and regulatory proceedings in SEC filings as required by law.
HC-BP-270a.2	Description of code of ethics governing promotion of off-label use of products	None reported, given the preclinical and early-clinical (Phase 1) stage of drug development during the reporting period.



Employee Recruitment, Development & Retention

Code	Accounting Metric	Disclosure
HC-BP-330a.1	Discussion of talent recruitment and retention efforts for scientists and research and development personnel	During the reporting period, Immuneering hired 12 individuals into various positions across the company. Immuneering believes that future success largely depends upon its continued ability to attract and retain a highly skilled and diverse workforce. To this end, employees were provided with competitive salaries and bonuses, opportunities for equity ownership, health insurance including vision and dental, retirement benefits, and paid time off, as well as life, AD&D, and short- and long-term disability insurance coverage. Additional optional insurance benefits were made available including voluntary term life, critical illness, accident, legal, identity theft, and pet insurance. Immuneering

		<p>introduced Bucketlist, a new rewards and recognition platform. Bucketlist is a platform that allows employees to recognize one another for positive work interactions as well as celebrating employee anniversaries and birthdays with points, called, ImmuBucks.</p> <p>Immuneering’s talent pipeline development strategy includes various professional development programs, which enable continued learning and growth for both long term and new employees. During the reporting period, Immuneering had leadership development training, as well as a weekly meeting devoted to teaching and learning from one another on a range of topics, focused largely on technical skills. The company provided a budget for every employee to use annually for professional development education endeavors including leadership development training, reimbursement for professional development activities and soft skill growth. During the reporting period Immuneering provided all employees with access to KnowledgeWave to enable career portfolio growth around technical skills. Employees were also given access to cybersecurity modules via KnowBe4, enabling the team to expand their range of expertise while bolstering the cybersecurity of the company. During the reporting period, the company continued to leverage and use a performance and goal tracking system complete with training around goal setting, goal tracking, peer and self-reviews.</p> <p>During the reporting period, Immuneering hosted two companywide all hands summits, offering both an in person and virtual option for employees to choose from. This event featured employees interacting across departments, levels, and geographies. The agenda included not only formal corporate discussions but a facilitated team building exercise, training on effective meeting management a DEI learning event company-wide Q&A with the CEO, volunteering, philanthropy, and casual mingling time.</p> <p>Immuneering also has hobby affinity groups to facilitate culture building, employees connecting across departments, and work/life balance. In order to encourage employee wellness, a spacious outdoor shaded social space and a commuter shower facility was added to the San Diego location during the reporting period. Employee events at the San Diego R&D facility were held to encourage taking a break to enjoy getting to know coworkers, including a table tennis tournament, seasonal celebrations (including a summer celebration, Halloween costume party, Thanksgiving potluck, and tree decorating). We provide regular DEI celebrations and learnings for various cultures like Hispanic Heritage month, Indigenous Peoples Day, and LGBTQ+ celebrations and learnings.</p> <p>Immuneering believes that much of its success is rooted in the diversity of our teams and our commitment to inclusion. Given Immuneering’s aspiration to grow in this area, during the reporting period Immuneering continued the efforts of its employee Diversity, Equity and Inclusion (DEI) Committee which has the following mission statement: "Diversity, equity and inclusion are key factors for employee happiness and company success. Our goal is to transparently evaluate current policies and practices, educate ourselves on our biases, and follow through to promote diversity, equity and inclusion at all levels at Immuneering." During the reporting period, the DEI committee formed several focused working groups around topics including recruitment, retention, turnover, burnout, wellness, engagement, and education. During the reporting period, Immuneering hired an external DEI consultant to enhance DEI efforts. Immuneering’s company policy states that, “The Company is committed to providing equal opportunity and fair treatment to all individuals on the basis of merit, without discrimination because of race, color, religion, national origin, sex (including pregnancy), sexual orientation, age, disability, veteran status or</p>
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		<p>other characteristic protected by law.” During recruitment, Immuneering’s goal is to ensure that a diverse pool of candidates is assessed for job opportunities.</p> <p>Immuneering sponsored two paid summer interns at the high school level for 8 weeks in our labs. The students were from Latino communities in San Diego area and they were exposed to STEM leaders and scientists mentors within Immuneering. They performed hands on experiments under the guidance and leadership from multiple leaders in our organization. Immuneering also sponsored a legal intern who had just completed their first year of law school. The legal intern was a US veteran who had previously served our country in the armed forces.</p> <p>During the reporting period, Immuneering conducted an engagement survey via a third party service to monitor employee satisfaction as well as relevant DEI information. Immuneering continued the existence of an anonymous feedback box administered by a third party to provide employees with an avenue for anonymous and confidential sharing of feedback. Moreover, two internal ombudspersons were available during the reporting period for internal confidential grievance reporting if needed. An anonymous whistleblower hotline is made available to employees for reporting concerns.</p>
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Employee Recruitment, Development & Retention

HC-BP-330a.2	(1) Voluntary and (2) involuntary turnover rate for: (a) executives/senior managers, (b) mid-level managers, (c) professionals, and (d) all others	<p>1a) Voluntary Executives/Senior Managers Turnover Rate: 0.00% 1b) Voluntary Mid Level Managers Turnover Rate: 4% 1c) Voluntary Professionals Turnover Rate: 4.67% 1d) Voluntary All Others Turnover Rate: 0.00% 2a) Involuntary Executives/Senior Managers Turnover Rate: 8% 2b) Involuntary Mid Level managers Turnover Rate: 9% 2c) Involuntary Professionals Turnover Rate: 2.75% 2d) Involuntary All Others Turnover Rate: 0.00%</p> <p>For each employee category (such as professional or mid-level manager), voluntary (such as retirement or resignation) and involuntary (such as expiry of contract or dismissal) turnover was calculated by summing voluntary vs involuntary turnover in that employee category for each month (January 2023 - December 2023). The number of voluntary and involuntary turnovers per employee category were divided by the total number of employees in that employee category in that month. The voluntary and involuntary turnover rates per employee category reported above were calculated by averaging the 12 monthly turnover figures together and multiplying by 100 to arrive at a percentage.</p>
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Supply Chain Management

Code	Accounting Metric	Disclosure
HC-BP-430a.1	Percentage of (1) entity's facilities and (2) Tier I suppliers' facilities participating in the Rx-360 International Pharmaceutical Supply Chain Consortium audit program or equivalent third-party audit programs for integrity of supply chain and ingredients	(1) Immuneering does not maintain lab or supply chain facilities for drug product production. (2) Immuneering's chemistry CROs perform our CMC quality work in GMP certified, and Regulatory Authority inspected facilities. The CROs maintain compliance with all required elements of GMP, including ICH Q7.

Business Ethics

Code	Accounting Metric	Disclosure
HC-BP-510a.1	Total amount of monetary losses as a result of legal proceedings associated with corruption and bribery	Immuneering did not sustain any monetary losses in the reporting period as a result of legal proceedings associated with the conduct as described. Immuneering discloses all material legal and regulatory proceedings in SEC filings as required by law.

HC-BP-510a.2	Description of code of ethics governing interactions with health care professionals	Our clinical trial is designed in accordance with the principles outlined in the International Council for Harmonisation of Technical Requirements for the Pharmaceuticals for Human Use (ICH) Guideline for Good Clinical Practice (GCP), as well as the World Medical Association (WMA) Declaration of Helsinki. Our Code of Business Conduct and Ethics is available on our website .
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Activity Metrics

Code	Accounting Metric	Disclosure
HC-BP-000.A	Number of patients treated	We issued a press release noting the dosing of our first patient in 2022. We haven't disclosed the number of patients treated. The phase 1 portion of the IMM-1-104 study includes enrollment up to at least 40 patients.
HC-BP-000.B	Number of drugs (1) in portfolio and (2) in research and development (Phases 1-3)	During the reporting period, there were zero marketed drugs, IMM-1-104 was in Phase 1, and zero drugs were in Phases 2-3. Our IMM 6-415 IND was approved for Phase 1/2a clinical trials by the FDA on 12/11/2023; no patient was dosed with IMM 6-415 during the reporting period. The number of preclinical programs as of the end of the reporting period is three. More information about Immuneering's pipeline is available on our website .

Special Note Regarding Forward-Looking Statements. This Immuneering Corporation’s 2023 mapping report contains or references forward-looking statements, including, but not limited to, statements related to Immuneering Corporation’s goals, efforts and objectives, including Immuneering Corporation’s efforts to comply with laws, rules, regulations, standards and corporate policies that apply to its business as well as its efforts to conduct its studies and trials in accordance with applicable law and standards and protect the integrity of its supply chain; the design and goals of Immuneering Corporation’s Diversity, Equity and Inclusion committee; Immuneering Corporation’s continued investment in an evolving and growing research and development focus; and other statements that are not historical facts. These forward-looking statements are based on Immuneering Corporation’s current plans, goals, efforts, objectives, estimates, expectations, and intentions and inherently involve significant risks and uncertainties. Actual results and the timing of events could differ materially from those anticipated in such forward-looking statements as a result of these risks and uncertainties, which include, without limitation, risks and uncertainties associated with: ongoing and future pandemics and resulting global economic, financial, and healthcare system disruptions and the current and potential future negative impacts to Immuneering Corporation’s business operations; the time consuming and uncertain regulatory approval process, including the risk that Immuneering Corporation’s planned regulatory submissions may not be submitted, accepted or approved by applicable regulatory authorities in a timely manner or at all; the costly and time-consuming pharmaceutical product development and the uncertainty of clinical success, including risks related to failure or delays in successfully initiating or completing clinical trials; delays or problems in the supply or manufacture of Immuneering Corporation’s product candidates; complying with applicable U.S. and non-U.S. legal and regulatory requirements, including those governing pharmaceutical advertising laws; challenges inherent in efficiently managing employees in diverse geographies and creating a positive workplace culture; and other risks and uncertainties affecting Immuneering Corporation, including those described from time to time under the caption “Risk Factors” and elsewhere in Immuneering Corporation’s Securities and Exchange Commission filings and reports, including Immuneering Corporation’s most recently filed (as applicable) Annual Report on Form 10-K, Quarterly Report on Form 10-Q and / or future filings and reports by Immuneering Corporation. Other risks and uncertainties of which Immuneering Corporation is not currently aware may also affect Immuneering Corporation’s forward-looking statements and may cause actual results and the timing of events to differ materially from those anticipated. The forward-looking statements included or referenced in this 2023 mapping report are made only as of the date of this report or as of the dates indicated in the forward-looking statements, even if they are subsequently made available by Immuneering Corporation on its website or otherwise. Immuneering Corporation undertakes no obligation to update or supplement any forward-looking statements to reflect actual results, new information, future events, changes in its expectations or other circumstances that exist after the date as of which the forward-looking statements were made.

