Laboratorios Farmacéuticos Rovi, S.A. and subsidiaries

Limited Assurance Report Issued by an Assurance Provider on the Consolidated Non-Financial Information Statement (NFIS) and Sustainability Reporting

31 December 2024

(Translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails.)

KPMG Auditores, S.L.
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Limited Assurance Report Issued by an Assurance Provider on the Consolidated Non-Financial Information Statement and Sustainability Reporting of Laboratorios Farmacéuticos Rovi, S.A. and subsidiaries for 2024

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To the shareholders of Laboratorios Farmacéuticos Rovi, S.A.

Limited Assurance Conclusion

Pursuant to article 49 of the Spanish Code of Commerce, we have performed a limited assurance review of the Consolidated Non-Financial Information Statement (hereinafter NFIS) of Laboratorios Farmacéuticos Rovi, S.A. (hereinafter the Entity) and its subsidiaries (hereinafter the Group) for the year ended 31 December 2024, which forms part of the consolidated Directors' Report of the Group.

The content of the NFIS includes additional information to that required by prevailing mercantile legislation concerning non-financial information, specifically including the sustainability reporting prepared by the Group for the year ended 31 December 2024 (hereinafter the sustainability reporting) in accordance with Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 as regards corporate sustainability reporting (CSRD). This sustainability reporting has also been subject to limited assurance review.

Based on the procedures conducted and the evidence we have obtained, no issues have come to our attention that would lead us to believe that:

a) the Group's Non-Financial Information Statement for the year ended 31 December 2024 has not been prepared, in all material respects, in accordance with the contents included in prevailing mercantile legislation and with the European Sustainability Reporting Standards (ESRS) or other criteria in accordance with each subject matter in the "Annex II: Content Index Law 11/2018 and ESRS" of the aforementioned statement;

b) the sustainability reporting as a whole has not been prepared, in all material respects, in accordance with the sustainability reporting framework applied by the Group and identified in the accompanying note "ESRS 2. General Information", including:

- That the description provided of the process to identify the sustainability reporting included in note "1.4. Impact, risk and opportunity management" is consistent with the process in place and that it identifies the material information to be disclosed in accordance with the requirements of the ESRS.
- Compliance with the ESRS.

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- Compliance of the disclosure requirements, included in subsection "European Union Taxonomy" of the environmental section of the sustainability reporting with article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment.

Basis for Conclusion

We have performed our limited assurance engagement in accordance with generally accepted professional standards applicable in Spain and specifically with the guidelines contained in the Revised Guidelines 47 and 56 issued by the Spanish Institute of Registered Auditors on assurance engagements on non-financial information and considering the content of the note published by the ICAC on 18 December 2024 (hereinafter generally accepted professional standards).

The procedures applied in a limited assurance engagement are less extensive compared to those required in a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the level of assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under those standards are described in more detail in the Responsibilities of the assurance provider section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including international independence standards) of the International Ethics Standards Board for Accountants (IESBA Code of Ethics), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies International Standard on Quality Management 1 (ISQM 1), which requires a quality management system to be designed, implemented and operated that includes policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Directors' Responsibilities

The preparation of the NFIS included in the consolidated directors' report of the Group, and the content thereof, is the responsibility of the Directors of Laboratorios Farmacéuticos Rovi, S.A. The NFIS has been prepared in accordance with prevailing mercantile legislation and the selected ESRS and other criteria described in accordance with each subject matter in the "Annex II: Content Index Law 11/2018 and ESRS" of the aforementioned statement.

This responsibility also encompasses the design, implementation and maintenance of internal control deemed necessary to ensure that the NFIS is free from material misstatement, whether due to fraud or error.

The Directors of Laboratorios Farmacéuticos Rovi, S.A. are also responsible for defining, implementing, adapting and maintaining the management systems from which the information required to prepare the NFIS was obtained.

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In relation to sustainability reporting, the entity's Directors are responsible for developing and implementing a process to identify the information to be included in sustainability reporting in accordance with the CSRD, the ESRS and article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 and for disclosing information about this process in the sustainability disclosures themselves in note "1.4. Management of impacts, risks and opportunities". This responsibility includes:

- Understanding the context in which the Group's business activities and relationships are conducted, and its stakeholders, in relation to the Group's impact on people and the environment;
- Identifying actual and potential impacts (both negative and positive), and any risks and opportunities that might affect, or could reasonably be expected to affect, the Group's financial position, financial performance, cash flows, access to financing and the cost of capital in the short, medium or long term;
- Evaluating the materiality of the impacts, risks and opportunities identified;
- Making assumptions and estimates that are reasonable in the circumstances.

The Directors are also responsible for the preparation of sustainability reporting, including the information identified by the process, in accordance with the sustainability reporting framework applied, including compliance with the CSRD, compliance with the ESRS and compliance with the disclosure requirements included in subsection "European Union Taxonomy" of the environmental section of the sustainability reporting with article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment.

This responsibility includes:

- Designing, implementing and maintaining such internal control as the Directors determine is relevant to enable the preparation of sustainability reporting that is free from material misstatement, whether due to fraud or error.
- Selecting and applying appropriate methods for sustainability reporting and making assumptions and estimates that are reasonable in the circumstances for specific disclosures.

Inherent Limitations in the Preparation of the Information

In accordance with the ESRS, the entity's Directors are required to prepare prospective information based on assumptions, which are to be included in the sustainability reporting, about events that may occur in the future, as well as possible future actions, if any, that the Group may take. The actual outcome may differ significantly from the estimate, as it refers to the future and future events often do not occur as expected.

In determining sustainability disclosures, an entity's management interprets legal and other terms that are not clearly defined and may be interpreted differently by other people, including the legal conformity of such interpretations, and are therefore subject to uncertainty.

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Responsibilities of the Assurance Provider

Our objectives are to plan and perform the assurance engagement in order to obtain limited assurance about whether the NFIS and sustainability reporting are free from material misstatement, whether due to fraud or error, and to issue a limited assurance report containing our conclusions thereon. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this information.

As part of a limited assurance engagement, we apply our professional judgement and maintain an attitude of professional scepticism throughout the engagement. We also:

- Design and implement procedures to assess whether the process for identifying the information to be included in both the NFIS and sustainability reporting is consistent with the description of the process followed by the Group and enables, where appropriate, the identification of material information to be disclosed in accordance with the requirements of the ESRS.
- Apply risk-based procedures, including obtaining an understanding of internal controls relevant to the engagement in order to identify the disclosures in which it is most likely that material misstatements arise, whether due to fraud or error, but not for the purpose of providing a conclusion about the effectiveness of the Group's internal control.
- Design and implement procedures that respond to disclosures in both the NFIS and sustainability reporting in which material misstatements are likely to arise. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Summary of the Work Carried Out

A limited assurance engagement includes performing procedures to obtain evidence to support our conclusions. The nature, timing and extent of the procedures selected depend on professional judgement, including an identification of the disclosures in which material misstatements, whether due to fraud or error, are likely to arise in the NFIS and sustainability reporting.

Our work has consisted of making inquiries of management, as well as of the different units and components of the Group that have participated in the preparation of the NFIS and sustainability reporting, reviewing the processes for compiling and validating the information presented in the NFIS and sustainability reporting and applying certain analytical procedures and sample review tests, which are described below:

In relation to the NFIS assurance review process:

- Meetings with the Group's personnel to gain an understanding of the business model, policies and management approaches applied, the principal risks related to these matters and to obtain the information necessary for the external review.
- Analysis of the scope, relevance and completeness of the content of the NFIS for 2024 based on the materiality analysis performed by the Group and described in the note "1.4 Management of

impacts, risks and opportunities ", considering the content required by prevailing mercantile legislation.

- Analysis of the processes for compiling and validating the data presented in the NFIS for 2024.
- Review of the information related to the risks, policies and management approaches applied in relation to the material aspects presented in the NFIS for 2024.
- Corroboration, through sample testing, of the information relative to the content of the NFIS for 2024 and whether it has been adequately compiled based on data provided by the information sources.

In relation to the assurance on sustainability reporting process:

- Making inquiries of Group personnel:
  - To gain an understanding of the business model, policies and management approaches applied, the principal risks related to these matters and to obtain the information necessary for the external review.
  - To understand the source of information used by management (e.g. stakeholder interaction, business plans and strategy documents); and the review of the Group's internal documentation on its process.
- Gaining, through inquiries with Group personnel, an understanding of the entity's processes for collecting, validating and presenting information relevant to the preparation of its sustainability reporting.
- Assessing the consistency of the evidence obtained from our procedures on the Group-implemented process to determine the information to be included in sustainability reporting with the description of the process included in such disclosures, and assessing whether the Group-implemented process identifies the material information to be disclosed in accordance with the requirements of the ESRS.
- Assessing whether all the information identified in the Group-implemented process to determine the information to be included in sustainability reporting is effectively included.
- Assessing the consistency of the structure and presentation of sustainability reporting with the provisions of the ESRS and the rest of the sustainability reporting framework applied by the Group.
- Conducting inquiries of relevant personnel and analytical procedures on information disclosed in the sustainability reporting, considering information in which material misstatements are likely to arise, whether due to fraud or error.
- Performing, where appropriate, substantive sampling procedures on the information disclosed in the selected sustainability reporting, considering information in which material misstatements are likely to arise, whether due to fraud or error.
- Procuring, where applicable, the reports issued by accredited independent third parties accompanying the consolidated Directors' Report in compliance with EU regulations and, in relation to the information to which they refer and in accordance with generally accepted professional standards, confirming, exclusively, the accreditation of the assurance provider and that the scope of the report issued complies with EU regulations.

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- Procuring, where appropriate, the documents containing the information included by reference, the reports issued by auditors or assurance providers of such documents and, in accordance with generally accepted professional standards, confirming, exclusively, that, as regards the document to which the information included by reference, the conditions described in the ESRS for including information by reference in the sustainability reporting are met.
- Procuring a representation letter from the Directors and management regarding the NFIS and sustainability reporting.

Other Information

Entity management is responsible for the other information. The other information comprises the consolidated annual accounts and other information included in the consolidated Directors' Report, but does not include either the auditor's report on the consolidated annual accounts or the assurance reports issued by accredited independent third parties required by EU law on specific disclosures contained in the sustainability reporting and accompanying the consolidated Directors' Report.

Our assurance report does not cover the other information and we do not express any assurance conclusions about it.

In connection with our assurance engagement on the sustainability reporting, our responsibility consists of reading the other information identified above and, in doing so, consider whether there is a material inconsistency between the other information and the sustainability reporting or the knowledge we have obtained during the assurance engagement that could be indicative of material misstatements in the sustainability reporting.

KPMG Auditores, S.L.

(Signed on original in Spanish)

Marta Contreras Hernández

24 February 2025

Non-Financial Information Statement and Sustainability Reporting

Laboratorios Farmacéuticos ROVI S.A. and Subsidiaries

General information

1. ESRS 2 General Information

This Consolidated Non-Financial Information Statement and Sustainability Reporting (hereinafter, the "Report") sets out information on environmental, social and governance aspects of Laboratorios Farmacéuticos ROVI, S.A. (hereinafter, "ROVI", "the Grupo", "ROVI Group" or "the Company") in order to disclose a faithful, relevant, understandable, comparable and verifiable representation of how the Group addresses sustainability questions.

In this Report, the Board of Directors of Laboratorios Farmacéuticos ROVI, S.A. seeks to comply with the content of Law 11/2018 on Non-Financial Information and Diversity and, voluntarily, with the requirements of Corporate Sustainability Reporting Directive (CSRD[1]) and the European Sustainability Reporting Standards (ESRS), developed by the European Financial Reporting Advisory Group (EFRAG).

a. Basis for preparation

◦ Disclosure Requirement BP-1: General basis for preparation of the Report

The information disclosed in this document refers to the consolidated Group perimeter in accordance with the perimeter included in its consolidated annual accounts for 2024. Likewise, all the consolidated subsidiaries are exempted from individual or consolidated sustainability reporting (see article 19a and article 29a(8) of Directive 2013/34/EU). The corporate structure of Laboratorios Farmacéuticos ROVI, S.A. that is fully consolidated[2] within the perimeter of this Report is set out below:

Laboratorios Farmacéuticos Rovi S.A.	% shareholding
Rovi Pharma Industrial Services, S.A.U.	100%
Pan Química Farmacéutica, S.A.U.	100%
Gineladius, S.L.	100%
Bertex Pharma GmbH	100%
Rovi Biotech sp.z.o.o.	100%
Rovi Escúzar, S.L.U.	100%
Rovi Biotech Limited	100%
Rovi Biotech, S.r.l.	100%
Rovi, GmbH	100%
Rovi, S.A.S.	100%
Rovi Biotech GmbH	100%
Glicopepton Biotech, S.L.	51%

The main objective of sustainability-related legislation is to ensure that users of the sustainability statement have transparent and reliable information on the positive and negative impacts that the Company generates on society and the environment, as well as the risks it should mitigate and the opportunities it can take. In this context, ROVI undertakes to break down, throughout the Statement, the extent to which the assessment of the materiality of the impacts risks and opportunities (IROs) includes both its own operations and the upstream and/or downstream value chain. Likewise, it undertakes to describe the

[1] At the date of preparation of this Report, the Corporate Sustainability Reporting Directive (CSRD) has not been transposed into Spanish legislation and the period allowed for so doing has passed. In this respect, the Group presents its sustainability reporting in accordance with the ESRS voluntarily, following the recommendations of the National Securities Market Commission (CMNV) in its communication dated 27 November 2024.

[2] ROVI holds interests in a number of companies that are consolidated by the equity method. These companies belong to two main categories: joint ventures and associated entities, the latter of which form part of the Group's value chain.

extent to which its policies, actions and targets encompass the whole value chain and to include data on both its own operations and the upstream and downstream value chain in the information on metrics.

Additionally, to comply in relation to disclosure of classified or sensitive information, as well as details of intellectual property, know-how or the results of innovation, ROVI confirms that it ensures that transparency of its clinical trials and, therefore, has not omitted any specific piece of information with regard to said trials. This decision reflects the Group's commitment to the transparency and comprehensiveness of all communications and operations, ensuring that all stakeholders have access to material information on ROVI and its advances. Notwithstanding, the Group will not disclose information deemed sensitive and/or confidential in relation to the R&D&I or artificial intelligence projects (Cells IA) on which it is working.

Lastly, ROVI's situation does not justify the application of exemption from disclosure of impending developments or matters in the course of negotiation, as provided for in articles 19a(3) and 29a(3) of Directive 2013/34/EU.

◦ Disclosure Requirement BP-2: Disclosures in relation to specific circumstances

In relation to the disclosure of specific information, when identifying the impacts risks and opportunities, ROVI has kept the long-, medium- and short-term time horizons defined by the ESRS:

- Short term: < 1 year (current reporting period).
- Medium term: 1-5 years (as of end of current reporting period).
- Long term: > 5 years.

Additionally, ROVI will disclose all the standards that have been found to be material as a result of the double materiality assessment and may not apply any of the exemptions mentioned in Appendix C of ESRS 1 since it had more than 750 employees in 2024. Furthermore, the Company will include the information derived from other European Union legislation in this Report (see the list of datapoints included in cross-cutting and topical standards derived from other European Union legislation in IRO-2).

Regarding incorporation by reference, information referenced to the Consolidated Annual Accounts that is related to the following disclosure requirements has been included:

- ESRS 2 IRO-1 of E1 (datapoint AR 15) related to the financial effects of climate-related risks.
- E1-3 (datapoint DR 29c) related to European Union Taxonomy.
- S1-6 (datapoint DR 50f) related to the number of employees.

Regarding the disclosure of quantitative material, the Group has made estimates for the following requirements:

Value chain (upstream and downstream)

Topical Standard	Disclosure Requirement	Metrics / Monetary amounts	Basis for preparation	Level of accuracy at present and in the future	Pages
ESRS E1 Climate change	E1 – 6: Gross scopes 1, 2 and 3 and Total GHG emissions	Gross Scope 3 GHG emissions (waste transportation)	Following the guidance of ISO 14064.	Regarding the calculation methodology, the level of accuracy is limited, although the data sources are reliable and the footprint is audited doubly by a third party. Through the Teimas platform, it is expected to improve the system for recording waste and, thus, the level of accuracy of the data will increase.	75

Own operations

In relation to the measurement assumptions, estimates and judgements applied, ROVI has sought to achieve the greatest precision possible, ensuring that the estimation is consistent and representative within the global context of the Company.

Topical Standard	Disclosure Requirement	Metrics / Monetary amounts	Information of sources of measurement uncertainty	Pages
ESRS E1 Climate change	E1 – 5: Energy consumption and mix	Fuel consumption from crude oil and petroleum products - mobile sources.	If no invoice is available, consumption was estimated following the methodology set out in the Corporate Environmental Reporting Manual.	74
ESRS E1 Climate change	E1 – 5: Energy consumption and mix	Fuel consumption from crude oil and petroleum products - stationary sources.	If no invoice is available, consumption was estimated following the methodology set out in the Corporate Environmental Reporting Manual.	74
ESRS E1 Climate change	E1 – 5: Energy consumption and mix	Fuel consumption from natural gas.	If no invoice is available, consumption was estimated following the methodology set out in the Corporate Environmental Reporting Manual.	74
ESRS E1 Climate change	E1 – 5: Energy consumption and mix	The energy intensity (total energy consumption per net revenue) associated with activities in high climate impact sectors.	If no invoice is available, consumption was estimated following the methodology set out in the Corporate Environmental Reporting Manual.	74
ESRS E1 Climate change	E1 – 5: Energy consumption and mix	Electricity consumption in Kwh.	Consumption for some months was estimated by extrapolating the invoices from previous months and, occasionally, the figure was extrapolated from one country to another, taking the number of persons into account.	74
ESRS E3 Water and marine resources	E3 – 4: Water consumption	Total water consumption in m^3.	Consumption for some months was estimated by extrapolating the invoices from previous months,the meter readings and, occasionally, the figure was extrapolated from one country to another, taking the number of persons into account.	86
ESRS E3 Water and marine resources	E3 – 4: Water consumption	Water intensity: total water consumption in own operations en m^3 per million euros revenue.	If no invoice is available, consumption was estimated following the methodology set out in the Corporate Environmental Reporting Manual.	86
ESRS E3 Water and marine resources	E3 – 4: Water consumption	Total water reused and stored in m^3.	If the figure is not available, consumption was estimated following the methodology set out in the Corporate Environmental Reporting Manual.	86
ESRS E5: Use of resources and circular economy	E5 – 5: Resource outflows	Total amount of waste generated.	The paper and cardboard consumption for December was estimated based on consumption in previous years.	93
ESRS E5: Use of resources and circular economy	E5 – 5: Resource outflows	The total amount by weight diverted from disposal, with a breakdown between hazardous waste and non-hazardous waste and disclosure of the following waste treatment types: i. preparation for reuse; ii recycling; iii. other recovery alternatives.	The paper and cardboard consumption for December was estimated based on consumption in previous years.	93

Lastly, throughout the report, ROVI will disclose comparative information in relation to 2023, in accordance with Law 11/2018 on non-financial information and diversity. Likewise, mention should be made of the fact that no comparative information will be disclosed in cases where the information is not comparable due to changes in the presentation or breakdown or in the calculation methodology. Likewise, Annex II of the report sets out the information required by Law 11/2018 that is not included among the requirements of the ESRS.

b. Governance

◦ Disclosure Requirement GOV-1: The role of the administrative, management and supervisory bodies

The objective of this Disclosure Requirement is to provide an understanding of the composition of the administrative, management and supervisory bodies, their roles and responsibilities, and their access to expertise and skills in relation to sustainability matters.

The General Shareholders' Meeting is the highest governance and deliberative body. The administrative, management and supervisory bodies of ROVI are, basically, the Board of Directors and the two board committees, i.e. the Nomination and Remuneration Committee (NRC) and the Audit Committee. Furthermore, apart from the Board, the Company has, internally, a Management Committee and a Sustainability Committee.

The Board of Directors is the Company's highest decision-making body, except in matters reserved to the General Shareholders' Meeting. Regarding its composition, the Board is formed by seven directors, three of whom are executive directors, while four are non-executive. Likewise, three of the four non-executive members are independent, representing 42.86% of the total.

Likewise, ROVI extends its commitment to diversity to its governing bodies in the broadest sense, covering aspects such as age, gender, knowledge and experience, among others. In terms of gender, an example of this commitment can be seen in the composition of the Board of Directors, three of whose seven members are women, 42.86%. The committees (NRC and Audit Committee) are composed of a majority of women (66% of their members, two of three), women account for 30.76% of the Management Committee (four of a total of thirteen) and 71.4% of the Sustainability Committee members are women (four of seven). In terms of diversity of age, knowledge and experience, the administrative, management and supervisory bodies are likewise diverse. Specifically, their members have wide experience in the pharmaceutical sector and in relation to the products and geographical locations where the Company operates.

It should be noted that no representative of the workers forms part of the Board of Directors.

ROVI has three directors with experience in sustainability matters, specifically in social and good governance issues:

- Mr Marcos Peña Pinto, coordinating director and member of the Audit Committee and the Nomination and Remuneration Committee, has held different roles in relation to social and employment matters. Between 1991 and 1996, Secretary-General for Health at the Ministry of Health and Consumer Affairs and Secretary General for Employment and Labour Relations at the Ministry of Labour. Likewise, between 2005 and 2006, he was appointed an expert member of the Economic and Social Council, which he chaired until April 2020.
- Ms Fátima Báñez García, chair of the Nomination and Remuneration Committee and member of the Group's Audit Committee, was Minister of Employment and Social Security in the Spanish government from December 2011 to June 2018 and Minister of Health, Social Services and Equality from August to November 2016. Until 2024, Ms Bañez was a member of the Board of Directors of AVANGRID, INC. as an independent director and Chairman of said company's Governance and Sustainability Committee. At present, she is a member of the Board of Iberdrola Energía International as an external director, having been appointed in the current year 2025.
- Ms Marina del Corral Téllez, a proprietary director of ROVI, completed the Senior Business Management Programme (PADE) of the University of Navarra and the Good Corporate Management Programme of the Instituto de Consejeros y Administradores. Currently, she is also Director General of the Círculo Empresarial de Atención a las Personas (CEAPS) (Business Circle for Attention to Persons).

Additionally, the Board of ROVI reviews its training plan annually in order to ensure the continuous training and updating of its directors. Likewise, mention should be made of the fact that, in 2024, the Board of Directors received specific training on sustainability matters in relation to the regulatory environment (CSRD), the implications for sustainability reporting, the double materiality results, the changes introduced by Organic Law 2/2024 of 1 August on Equal Representation and a Balanced

Presence of Women and Men, as well as the new Audit Committee governance features introduced by Technical Guide 1/2024 on Audit Committees at Public-Interest Entities.

The functions attributed to the Board of Directors by the applicable laws and the Company's internal regulations include the following:

- Issuing the annual accounts and management report and proposing the distribution of the Company's profit to the General Shareholders' Meeting.
- Approving the general policies and strategies and the organisation necessary to implement them, including the strategic plan, management goals and annual budget, among other items.
- Overseeing and verifying that management meets the goals established and respects the Company's corporate purpose and interests.
- Supervising the preparation of the financial and non-financial information.
- Calling the General Shareholders' Meeting, preparing the agenda and motions, and publishing the related announcements.

ROVI has two committees among its advisory and information bodies. The Nomination and Remuneration Committee focuses on providing advice to ROVI's Board of Directors and supervision of the composition, operation and remuneration of the Board and the Company's senior management. Proposals to the Board to integrate sustainability-related performance into the incentive systems for directors and members of senior management would depend, if applicable, on this Committee. Likewise, the Committee's functions include reviewing the social and environmental-related aspects of the Sustainability Policy, ensuring that it is oriented towards value creation. In this respect, attention should be drawn to the fact that the Commission must carry out its functions with a critical attitude, always maintaining its independence and verifying that the information published on the corporate website regarding director remuneration meets the legal requirements, taking account of the applicable good governance recommendations.

In addition, the responsibilities of ROVI's Audit Committee include the supervision and control of the processes of preparing and presenting financial information and the efficacy of the risk control and management systems. Regarding its role in risk control and management, the Committee has the following functions:

- Conducting periodic reviews and monitoring of the internal risk control and management systems, evaluating their efficacy to ensure that the main risks are identified, managed and notified appropriately.
- Overseeing and assessing the process of preparing and presenting the financial information and ensuring it is complete.
- Regularly identifying the internal information and control systems and overseeing the Risk Control and Management Policy.
- Identifying the different types of financial and non-financial risk at corporate level, including operating, technological, legal social, environmental, political and reputational risks, among others.
- Overseeing the operation of and compliance with the Crime Prevention Model.
- Reporting on related-party transactions and ensuring auditor independence and the independence and efficacy of the internal audit service.
- Ensuring the independence of the reviewer.

During the year, the Audit Committee Regulations were amended to include aspects from the CNMV's new Technical Guide on Audit Committees, which introduced novelties mainly in relation to the treatment of sustainability reporting and its related risks.

Thus, the Audit Committee oversees both financial and non-financial risks, including sustainability-related risks. To fulfil this function, the Committee's roles in relation to sustainability have been defined, recommending mechanisms for coordination between the bodies that hold responsibilities in these matters. Furthermore, it is suggested that Committee members should have knowledge of sustainability. The CNMV's Technical Guide also includes sustainability as a topic that should form part of

the Committee's training and adapts its terminology to the CSRD, using terms like "sustainability reporting" and "non-financial risks" in a broad sense.

Furthermore, the Company's senior management is formed by the Management Committee, composed of fourteen key managers including the Internal Audit Manager, 31% of whom are women. Its primary function is to represent the main areas of the Group and conduct the ordinary management of the Company.

Lastly, ROVI has an internal Sustainability Committee, which was created to implement and supervise the goals of the first Environmental, Social and Governance Master Plan 2023-2025 (hereinafter, ESG Master Plan"), which was approved by the Board of Directors at the end of 2022. This Plan fixed ROVI's sustainability roadmap to align its goals and actions with the Company's strategy and set the guidelines, criteria and principles for applying the Environmental and Social Sustainability Policy, likewise approved by the Board at the end of 2022. The Committee chair reports annually to the board committees on fulfilment of the goals of the ESG Master Plan and, likewise annually, submits the same information to the Board of Directors.

The Committee is composed of the heads of the areas with appropriate knowledge of the functions required. The members appointed are:

- Finance Manager, as the chair.
- Head of ESG, as the secretary.
- Safety and Environment Manager.
- Human Resource Manager.
- Head of Compliance.
- Quality Manager of the non-industrial area (Laboratorios Farmacéuticos Rovi, S.A.).
- Internal Audit Manager.

Mention should be made of the fact that, to date, the person responsible for supervising impacts, risks and opportunities has not been appointed, notwithstanding the supervisory tasks that correspond to the Audit Committee, the Sustainability Committee and Internal Audit and the fact that this topic may be reviewed within the framework of updating the ESG Master Plan, which will conclude in 2025.

◦ Disclosure Requirement GOV-2: Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies.

The objective of this Disclosure Requirement is to enable an understanding of how administrative, management and supervisory bodies are informed on sustainability matters and how these matters were addressed during the reporting period.

The Sustainability Committee is responsible for annually informing ROVI's Board of Directors on the advances in the ESG Master Plan and any other relevant sustainability-related matter and, therefore, it is aware of the Company's material impacts, risks and opportunities. In 2024,the Sustainability Committee reported the results of the double materiality process at the December board meeting. At that meeting a presentation that encompassed a summary of the double materiality assessment process, with its corresponding phases and its final results in terms of material topics, sub-topics and sub-sub-topics.

After the ESG Master Plan has been updated in 2025, the Board of Directors will consider the material impacts, risks and opportunities derived from the results of the double materiality assessment by reviewing and approving said Plan (it should be noted that the ESG Master Plan is independent of corporate strategy and is intended to address sustainability topics.

In 2024, the Board of Directors did not take the material impacts, risks and opportunities into account when supervising the Company's sustainability strategy, since the ESRS approved in said year were first analysed internally and, furthermore, the ESG Master Plan is in force until 2025. When the ESG Master Plan has been updated, the Board of Directors will use it to consider the material impacts, risks and opportunities (take account of the fact that the ESG Master Plan is independent of the corporate strategy intended to address sustainability-related topics).

Lastly, the Sustainability Committee is responsible for addressing mainly topics concerning ESG-related material impacts, risks and opportunities at its quarterly meetings. In 2024, the list of IROs that were considered material as a result of the double materiality process conducted by ROVI were addressed. Further details of this list are given under the different topical standards. Additionally, the Audit Committee also considers the sustainability risks included on the corporate risk map, which was updated in 2024 with the negative impacts and risks derived from the double materiality assessment.

◦ Disclosure Requirement GOV-3: Integration of sustainability-related performance in incentive schemes

The objective of this Disclosure Requirement is to inform on the inclusion of sustainability-related criteria in the incentive schemes for administrative, management and supervisory bodies.

ROVI's Director Remuneration Policy, which establishes the remuneration criteria for board members, duly reviews the most updated, habitual and valued criteria of the pharmaceutical industry.

Special mention should be made of the fact that the variable remuneration of the executive directors includes social, environmental and corporate governance-related sustainability indicators, such as compliance with the Company's codes of conduct and internal procedures. These criteria represent 10% of the variable remuneration, The following three goals are among them, each of which is assigned to an executive director:

- Implementation of an Internal Control over Non-Financial Reporting (ICNFR) system.
- Offsetting 100% of Scopes 1 and 2 emissions and 20% of Scope 3.
- Compliance with the Code of Good Practice for the Pharmaceutical Industry.

Lastly mention should be made of the fact that ROVI's Director Remuneration Policy, in accordance with article 529 novodecies of the Corporate Enterprises Act, was approved at the Company's General Shareholders' Meeting on 14 June, 2022 and applied to the years 2022, 2023 and 2024. On 25 June 2024, the General Shareholders' Meeting approved the Remuneration Policy that will be applicable for 2025, 2026 and 2027.

◦ Disclosure Requirement GOV-4: Statement on due diligence

The objective of this Disclosure Requirement is to facilitate an understanding of the Group's due diligence process with regard to sustainability matters.

Due diligence, as described in ESRS 1, Chapter 4, is an ongoing process that allows companies, in this case, ROVI, to prevent, mitigate and account for the actual and potential negative impacts related to the environment and the people in the value chain.

This process, derived from the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises, provides the basis for the Group to assess its sustainability-related impacts, risks and opportunities.

Although the ESRS does not mandate any specific behavioural requirements, it does require cross-cutting and topical disclosures that explain how the due diligence steps are integrated in governance, strategy and business model, cooperation with stakeholders, assessment of impacts, the adoption of measures to mitigate them and monitoring the efficacy of these measures, as per the requirements established in ESRS 2 and the rest of the topical standards.

In this respect, to comply with the due diligence process, ROVI took the preparation of its double materiality assessment as a starting point (see section 1.4. Impact, risk and opportunity management) to determine which impacts, risks and opportunities are material for the Company.

Key Due Diligence Elements	Sections of Report
a) Integration of due diligence in governance, strategy and business model.	ESRS 2 GOV-2: Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies. ESRS 2 GOV-3: Integration of sustainability-related performance in incentive schemes. ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model.
b) Engagement with stakeholders affected in all key stages of due diligence.	ESRS 2 GOV-2: Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies. ESRS 2 SBM-2: Interests and views of stakeholders. ESRS 2 IRO-1: Description of the process to identify and assess material impacts, risks and opportunities. ESRS 2 MDR-P: Policies adopted to address material sustainability Topical ESRS: Reflecting the different stages and purposes of stakeholder engagement throughout the due diligence process.
c) Identification and assessment of adverse impacts.	ESRS 2 IRO-1: Description of the process to identify and assess material impacts, risks and opportunities. ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model.
d) Adoption of measure to address said adverse impacts.	ESRS 2 MDR-A:Actions and resources in relation to material sustainability matters. Topical ESRS: Reflecting the range of actions, including transition plans, through which material impacts are addressed.
e) Monitoring efficacy of efforts and communication.	ESRS 2 MDR-M: Metrics in relation to material sustainability matters. MDR-T: Tracking effectiveness of policies and actions through targets. Topical ESRS: In relation to metrics and targets.

◦ Disclosure Requirement GOV-5: Risk management and internal controls over sustainability reporting

The objective of this Disclosure Requirement is to disclose the main characteristics of the risk management and internal control system in relation to the sustainability reporting process.

In 2023, ROVI implemented an Internal Control over Non-Financial Reporting (ICNFR) system, where the whole organisation was involved. This system allowed the Company:

- To structure and formalise controls over non-financial reporting to detect any possible irregularities and allow them to be corrected.
- To provide the Board of Directors with reasonable certainty when performing its annual function of issuing the Report.
- To ensure the transparency and reliability of the processes of generating, preparing and reporting said information.
- Comply with all applicable regulations.

The design and implementation of the ICNFR system was performed as an extension of the Internal Control over Financial Reporting (ICFR) system, which is also in place in the Group, following the COSO2013 methodological framework, in order to ensure that the information is reported accurately and in accordance with international standards.

Regarding the risks noted, the following main risks were identified:

- Failures in data compilation or calculation.
- Incorrect data consolidation
- Failures in automatic reading system.

To facilitate the implementation and monitoring of the ICNFR system, ROVI has a technological platform that allows comprehensive and homogeneous management. This has benefited the different areas of the Company involved in the reporting process, since it allows them to:

- Reduce the risk of data processing errors, ensuring the quality and reliability of the data.
- Centralise and optimise the compilation of data and supporting evidence for the verification process.
- Automate indicator calculation and report generation.
- Monitor compliance with the internal control system established in real time.

To make the internal control system that has been implemented more robust, ROVI has developed two reporting manuals, one on the environment and the other on human resources, in order to facilitate the way in which sustainability information is obtained.

Lastly, mention should be made of the fact that, once the ICNFR system had been adopted, the Group's administrative, management and supervisory bodies were informed and it was not considered necessary to implement a periodic notification process.

c. Strategy

◦ Disclosure Requirement SBM-1: Strategy, business model and value chain

The objective of this Disclosure Requirement is to disclose the elements of the Group's strategy that relate to or impact sustainability matters, the business model and the value chain.

ROVI is a pan-European company focusing on innovative products and enjoys stability, soundness and experience.

The Group is present directly in Spain, Portugal, Germany, France, United Kingdom, Italy, Austria and Poland and has been listed on the Barcelona, Bilbao, Valencia and Madrid Stock Exchanges since 2007 and on the Ibex-35 since December 2021. In relation to employees by geographical region, details are shown in the following table:

Number of employees by geographical region	
Spain	2,072
United Kingdom	3
Germany	52
Italy	44
France	6
Poland	1
Austria	4
Portugal	15

ROVI bases its growth on three different areas. First, the specialty pharmaceutical area, where the Group holds a portfolio of its own and licensed products with more than 40 items. The products are indicated for both the treatment and diagnosis of different complaints in nine therapeutic areas: cardiology, osteoarticular/women's health, anaesthesia/pain, diagnostic imaging contrast agents, central nervous system, urology, endocrinology, respiratory and primary healthcare.

Second, the contract manufacturing area, where ROVI provides manufacturing services to the highest standards of quality and competitiveness.

Lastly, ROVI invests in R&D&I, which is the line of work devoted to the research, development and innovation of products, principally focused on drug release technology.

The **pharmaceutical specialty area** may be classified into two large blocks or divisions:

I. Prescription products

i. Own product division

Low-molecular-weight heparins (LMWHs)

ROVI aspires to become a world leader in the LMWH field. To this end, it continues committed to the potential of this division and is investing to become a vertically integrated company in all the phases of LMWH production, ranging from the manufacture of the active ingredient to the aseptic filling of the syringes and final packaging, at the Group's manufacturing and packaging plants in Spain. In this respect, it has two products from its own research: bemiparin and the enoxaparin biosimilar.

- Bemiparin

  Bemiparina is a low-molecular-weight heparin indicated for the prevention and treatment of venous thromboembolisim (VTE). Notwithstanding, due to its differential pharmacological characteristics, bemiparin is considered a second-generation LMWH, with a longer average life than other LMWHs, which means that it only need be administered every 24 hours. This leads it to have important clinical implications due to its possible significance in special populations, such as oncological patients, patients with kidney failure, the elderly, etc., in whom greater complexity is associated to managing VTE.

  ROVI developed this molecule in the nineties and is the sales leader in Spain with with a market share of 31%. Its success and international expansion, currently with presence in 64 countries due to its network of strategic partnerships, is, to a large extent, due to its recognition as one of the principal therapeutic options worldwide for the treatment of venous thrombosis.

- Enoxaparin biosimilar

  The enoxaparin biosimilar, launched in 2017, is an anticoagulant that also forms part of the low-molecular-weight heparin group. This medicine is used to treat and prevent venous thromboembolism.

  Regarding the marketing strategy for the product, ROVI set up several subsidiaries in Europe (France, United Kingdom, Germany, Italy and Poland), which, together with Spain and Portugal, cover 75% of the European enoxaparin market and provide a highly usable pan-European infrastructure.

  In relation to distribution, ROVI distributes the enoxaparin biosimilar directly through its subsidiaries or, in countries where ROVI is not directly present, through local partners.

  ROVI has launched its enoxaparin biosimilar in 41 countries and has signed distribution agreements for the product in over 90.

Okedi®

Okedi® (Risperidone ISM®) is ROVI's first innovative own product based on its leading-edge drug-delivery technology, ISM® and is indicated for the treatment of schizophrenia in adults for whom tolerability and effectiveness have been established with oral risperidone.

The objective of ISM® technology is to replace daily drug administration in patients who are undergoing long-term treatments for certain chronic pathologies by a prolonged-release long-acting injection. This has an important competitive advantage over its competitors, since it is the only prolonged-release long-acting injectable that has been proven to be a swift as the oral medicine and to reach efficacy on day 8 with no oral supplements or loading doses.

In February 2022, Okedi® was approved by the EMA and, since then, ROVI has launched the product in a number of European countries. In 2022, in Germany, United Kingdom and Spain and, in 2023, in Portugal, Italy, Austria, Greece and Serbia. Additionally, in 2024, Okedi® was launched in Finland and approved for marketing in the USA (under the trademark Risvan®), Canada and Australia, which opened up new growth opportunities in the field of prolonged-release long-acting injectables to treat schizophrenia all over the world.

In November 2024, ROVI announced that Risperidone ISM® (Risvan®) would not be marketed in the United States, subsequent to an assessment of the risks and opportunities associated to this launch. ROVI is, therefore, committed to the European development of Okedi® and hopes to reach potential global sales of between 100 and 200 million euros with this product in upcoming years.

ii. Licensed product division

The products marketed under licensing agreements that are most prominent in terms of their contribution to Group sales are set out below:

Neparvis®

In 2016, ROVI began to market Neparvis® (sacubitril/valsartan) under a co-marketing system with Novartis. It is a product indicated for the treatment of adult patients with symptomatic chronic heart failure with reduced ejection fraction (the percentage of blood leaving the left ventricle of the heart).

Orvatez®

In 2015, ROVI began to market Orvatez® (ezetimibe/atorvastatin) under a co-marketing system with Organon. It is a product that decreases the levels of c-LDL (“bad cholesterol”) and is indicated to reduce the risk of cardiovascular events in patents with coronary heart disease and a history of acute coronary syndrome. Orvatez® is also indicated for adult patients with hypercholesterolemia as an adjunctive therapy to diet.

Volutsa®

In 2015, ROVI began to market Volutsa® (solifenacin succinate and tamsulosin hydrochloride) under a co-marketing system with Astellas Pharma. It is a product indicated for the treatment of moderate to severe storage systems (urgency, increased micturition frequency) and voiding systems associated with benign prostatic hyperplasia (BPH) in men who are not responding adequately to monotherapy treatment.

With regard to discontinued products, ROVI ceased to promote and distribute Xelevia® (sitagliptin) and Velmetia® (sitagliptin and metformin) as of 31 January, 2024. Both these medicines are antidiabetic drugs from Merck Sharp and Dohme ("MSD").

II. Diagnostic imaging contrast agents and other hospital products

ROVI is a market leader in diagnostic imaging contrast agents and other hospital products (computed tomography, magnetic resonance imaging, ultrasound scans, etc.).

The portfolio of this division includes licensed products from Bracco, such as Iomeron® and Iopamiro® (for computed tomography and other interventions), Multihance® and Prohance® (for magnetic resonance imaging), and Sonovue® (for ultrasounds). In addition, it carries products from ACIST, such as EmpowerCTA+®, EmpowerMR® yand CT Exprès (contrast injection systems and compatible disposable material).

The range of hospital products is completed by Fibrilin®, a healthcare product for the care and maintenance of intravenous catheters.

Additionally, ROVI reinforces this area with investment agreements, such as the agreement between Gineladius, a ROVI Group subsidiary, with Cells IA Technologies, S.L. This pioneering company is engaged in the development of artificial intelligence (IA)-assisted diagnostic solutions in the pathological anatomy field. This medical specialty, essential in the diagnosis and staging of many diseases, is set to undergo significant transformation due to the new digital technologies. The

agreement with Cells IA represents an opportunity for ROVI to contribute to improving healthcare by developing IA solutions and its commitment to research and new technologies.

The **contract manufacturing area (CDMO) i**s one of ROVI's main growth catalysts. The Group manages the activity of this division, which is the support for the development and manufacturing of high-value-added products for third parties, through its subsidiary ROVI Pharma Industrial Services (hereinafter, ROIS). The high capacity of the ROIS facilities allows the Group to offer a wide range of CDMO services, including compounding, aseptic filling and terminal sterilisation, inspection, installation of safety devices, labelling, packaging, serialisation and aggregation, for different injectable pharmaceutical forms, such as prefilled syringes, vials and cartridges, as well as manufacturing and packaging services for solid products. ROIS stands out in the market because it provides top-level specialisation in highly complex injectable products, such as vaccines, biologics and biosimilares, as well as excellence and flexibility in technology transfer processes.

ROVI's strategy with its customers in this division is to reach long-term agreements of between 3 and 10 years, based on mutual trust and generating visibility in the business through a stable flow of revenue.

In this context, since the first COVID-19 vaccines were launched in December 2020, ROVI, as a manufacturer of the Moderna vaccine, has been a fundamental pillar when providing a swift, flexible and efficient response to COVID-19 all over the world.

In February 2022, ROVI signed a ten-year agreement with Moderna, becoming the latter's preferred partner for manufacture of the active ingredient and the fill-and-finish of mRNA vaccines. This partnership has strengthened ROVI's strategic position in the CDMO sector, allowing it not only to produce the COVID-19 and RSV (respiratory syncytial virus) vaccines, but also to invest in increasing its capacities to produce a higher volume of pharmaceutical units in the future.

In 2023, one of the main milestones achieved in this division was the approval by the U.S. Food and Drug Administration (FDA) of ROVI's injectables plants in Madrid, San Sebastián de los Reyes and Alcalá de Henares for fill-and-finish of syringes of Moderna's COVID-19 mRNA vaccine. This approval has allowed ROVI to produce the COVID-19 vaccines for distribution in the United States from 2023 onwards.

Additionally, in January 2024, the Granada plant was approved by the FDA for manufacture of the active ingredient of the Moderna COVID-19 mRNA vaccine.

Over the last five years, ROVI has invested significant capital in this area to construct a global leadership in sterile fill-and-finish capacity and technological services and be able to produce more pharmaceutical units in the future.

In April 2024, as a result of its proven experience in manufacturing high-value-added injectables and the expansion of its production capacities, ROVI signed an agreement to contribute to the manufacture of prefilled syringes for a global pharmaceutical company. This production will be carried out on a latest-generation high-speed filing line with an estimated annual capacity of 100 million units at the facilities of ROVI's subsidiary ROIS in Madrid. After the technology transfer and regulatory approval, commercial production is expected to commence in 2026. As of 2027, which is expected to be the first full year of recurring production, the ROVI Group's contract manufacturing division (CDMO) expects to achieve an increase in revenue of between 20% and 45% compared with 2023 sales. This agreement allows the Group to help meet the growing demand for a product that requires a high degree of technological capabilities.

ROIS is one of the main companies in the CDMO sector for high-value-added injectables. At the end of 2024, its facilities had a capacity of between 450 and 500 million prefilled syringes and 120 million vials and it exported to over 45 countries, with international sales representing over 95% of its revenue.

Within the CDMO business, the following types of product were being manufactured at the end of 2024:

Injectables

There are very few competitors in this market due to the entry barriers, the biological nature of most new drugs and the aseptic conditions necessary for the filling of prefilled syringes, vials and cartridges in microbiologically-controlled cleanrooms. At present, ROVI is one of the main prefilled syringe manufacturers in Europe in terms of annual production volume. The Madrid and San Sebastián de los Reyes centres are specialised in filling and inspecting parenteral solutions in

prefilled syringes of 0.5 ml to 20 ml (filled from 0.1 ml to 20 ml) and vials of 2 ml to 20 ml. This syringes and vials are filled in aseptic conditions in cleanrooms (Grade A), plus terminal sterilisation if so required, with the possibility of adding safety devices to the syringes. The plants hold certifications from EMA, FDA, ANVISA, PMDA, KFDA, China and the Gulf States, among others, as well as the certifications SO9001, ISO14001 and ISO 45001.

This business line has become more important since 2020, especially after the agreement with Moderna for the filling and packaging of the COVID-19 vaccine for markets outside the United States. This Agreement was reinforced in 2021 and, in 2022, it was consolidated by a long-term (ten-year) collaboration agreement to increase the compounding, aseptic filling, inspection, labelling and packaging capacities at the ROVI plants in Madrid, San Sebastián de los Reyes and Alcalá de Henares. As a result, investments have been made to increase the manufacturing capacity in Madrid and this agreement also allows ROVI to provide service for any future mRNA candidate vaccines of the Moderna Group.

As of 31 December 2024, ROVI has an annual production capacity of between 450 and 500 million syringes and 120 million vials. This capacity has been achieved as a result of installing new equipment for compounding, filling, automatic visual inspection, labelling and packaging at the San Sebastián de los Reyes industrial complex.

Solid oral forms

Thanks to the advanced technology in the manufacture of oral forms, ROVI produces tablets and sachets at its Alcalá de Henares plant. This plant, also approved by the authorities of Europe, United States, Japan, Mexico, Brazil, Russia and the Gulf States, among others, has 83,000 square metres. In addition to manufacturing solid products, it has packaging capacity for both solid forms and injectables. With storage capacity of 9,000 pallets, the plant is a centre of packing excellence, operating 16 lines, 50% of which are dedicated to injectables. In 2024, four new lines with cardboard technology (plastic free technology) were installed.

Additionally, ROVI is investing in two assembly lines that will be installed in 2026 and 2027 in order to assemble cartridges in pens or syringes in autoinjectors and thus be able to increase the services it offers its customers.

Lastly, regarding the **line of work dedicated to research, development and innovation (R&D&I)**, ROVI is focusing on its innovative drug-delivery technology, ISM®. Long-acting injectables (LAIs) are becoming the benchmark for the care of some complaints, such as schizophrenia, instead of the oral treatment. This technology is intended to obtain new pharmaceutical products with delivery systems controlled through long-acting injectables. The objective is to replace daily drug administration in patients who are undergoing long-term treatment for certain chronic pathologies, such as schizophrenia or some types of cancer.

The ISM® technology is currently exclusive to ROVI and is patent protected until 2033. Intended to overcome most of the disadvantages of prolonged-release oral or parenteral formulations, it has advantages such as simpler administration, higher encapsulation efficiency, greater stability of the active ingredient, greater control in the initial release of the drug, reduction in treatment frequency, etc.

At present, ROVI is developing this technology along two major lines:

Risperidone ISM®

Indicated for treatment of schizophrenia in patients for whom tolerability and effectiveness have been established with oral risperidone.

In February 2022, years of development and research resulted in the approval of its first product: Okedi® (Risperidone ISM®), which is now being marketed in several European countries.

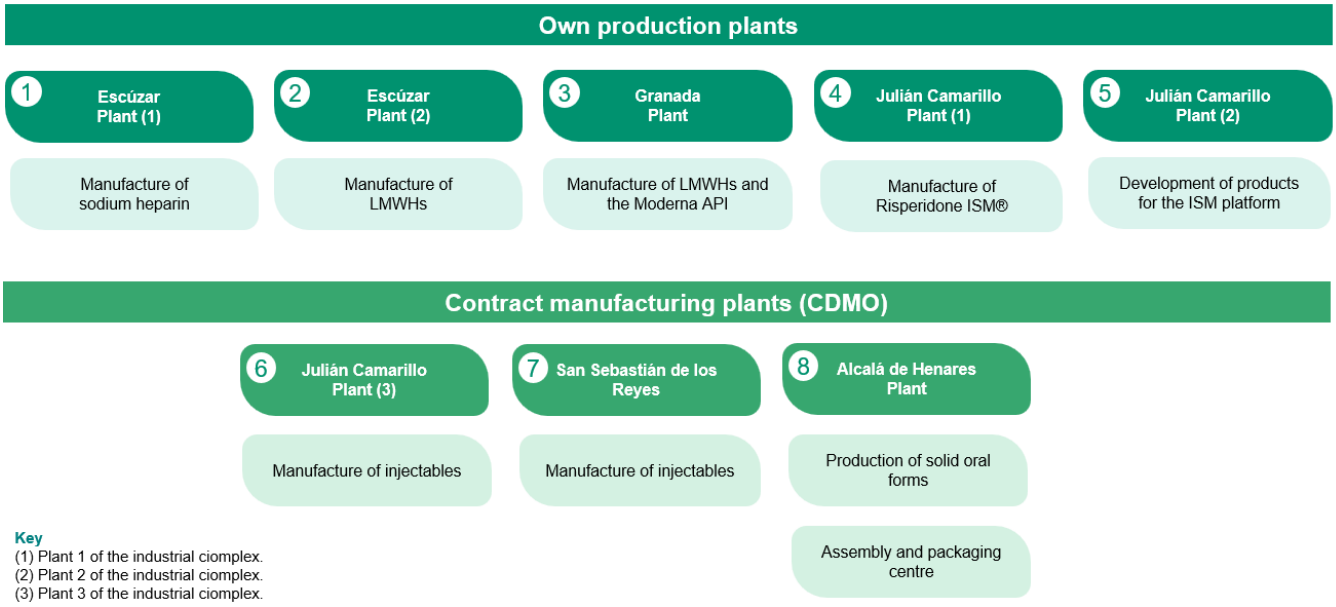
The innovative effort in this line is continuing with the development of three-monthly Risperidone ISM®, which will complement the current four-weekly formulation of Risperidone ISM® for the maintenance treatment of patients with clinically stable schizophrenia. Currently, the Company is conducting a phase I clinical trial to evaluate the safety, tolerability and pharmacokinetics of various candidate formulations with different dose concentrations and injection sites.

Letrozole LEBE

Indicated for the treatment of hormone-dependent breast cancer, it is a novel inhibitor of the enzyme aromatase, responsible for a fundamental step in the biosynthesis of oestrogens, which must be taken by breast cancer patients after the disease has been cured. The competitive advantage of this technology is that the inhibitor would no longer be taken orally but would be administered through a long-acting injection, reducing the frequency of the injections administered at present.

In this respect, ROVI is progressing with the clinical development of phase I of Letrozole LEBE, a three-monthly formulation to treat hormone-dependent breast cancer, the objective of which is to reach bioequivalence in the plasma levels of the drug in comparison with the daily oral administration of a dose of 2.5 mg. Results are expected in the first half of 2025.

ROVI's industrial footprint



In Andalusia, ROVI has three plants for its own manufacturing: two, in Granada and Escúzar, dedicated to the production of the active ingredient of low-molecular-weight heparins, and the new plant, also in Escúzar, dedicated to heparin sodium production. ROVI is, therefore, prepared and vertically integrated for the production of a medicine that, like sodium heparin, is classified as essential by the World Health Organisation and is, furthermore, one of the drugs included in the European Union Critical Medicine Alliance, in which ROVI participates. Additionally, ROVI has two plants in Madrid engaged in production of medicines based on its ISM® technology, in which it has invested 35.6 million euros in the last five years. At the first plant, the Company produces Risperidone ISM®, while the second manufactures products under development that use highly potent active ingredients.

In addition, ROVI has three plants engaged is contract manufacturing: specifically, two injectables manufacturing plants located in San Sebastián de los Reyes and Madrid and a third plant, located in Alcalá de Henares, that produces solid oral forms and is a centre of excellence for assembly and packaging. Additionally, the Granada plant also manufactures the active ingredient of messenger RNA vaccines.

Likewise, ROVI continues to be committed to the vertical integration of its value chain in order to achieve strategic autonomy in its medicine manufacturing process. In this respect, the Group is making significant investments in the construction of a new plant in Huesca engaged in transforming pig mucosa into crude heparin, which is expected to come into operation in 2026.

In accordance with Appendix C of ESRS 1 (List of phased-in Disclosure Requirements), ROVI will not break down either the total revenue or the intercompany revenue by significant ESRS sector in this Report. The Appendix states that this information must be reported starting from the application date specified in a Commission Delegated Act to be adopted pursuant to article 29b(1) third subparagraph, point ii) of Directive 2013/34/EU. Said Delegated Act has not been published at the date of preparation of this Report.

Regarding the significant ESRS sectors, ROVI belongs to the sector “manufacture of pharmaceutical goods” (NACE Code 21), which includes “the manufacture of basic pharmaceutical products and pharmaceutical preparations”. The Company does not carry out any activities related to the fossil fuel sector, the production of chemical products, controversial weapons or the growing and production of tobacco.

In addition, ROVI does not currently have any sustainability objectives related to significant product or service groups, customer categories, geographical areas or stakeholder relations. Likewise, neither does it provide details of aspects of the Group’s strategy that could affect sustainability matters, such as possible challenges and solutions. It does not, therefore include an assessment of said elements.

However, ROVI must comply with the ESRS disclosures since it is not based in an EU Member State that allows for an exemption from the disclosure of the information to which article 18, paragraph 1, sub-point (a) of Directive 2013/34/EU refers.

ROVI has a business model that integrates all the production processes through its five manufacturing complexes (Alcalá de Henares, Granada, Escúzar, Madrid and San Sebastián de los Reyes).

Regarding the Group’s inflows, raw materials are the essential elements. Therefore, it is essential to manage them efficiently and control them strictly, starting with the selection of the supplier and receiving and using the materials, and ending when they leave the Group facilities. The main raw materials used are active ingredients, excipients and solvents for manufacturing.

In terms of current and forecast benefits for customers, investors and other stakeholders, the main objective of ROVI and all the professionals who form part of the Company is to ensure the quality, safety and efficacy of the products the Group places on the market, especially benefiting the end consumers and, from a financial viewpoint, the investors via dividends.

ROVI’s value chain is divided into three main parts, upstream, own operations and downstream, in which a total of ten different activities take place:

- Upstream: procurement of goods and services, purchasing of finished pharmaceutical products and strategic manufacturing agreements.
- Own operations: pre-manufacturing of medicines and technology (R&D&I), manufacturing of own and third-party products, commercial activity, and out-licensing.
- Downstream: distribution, customers, product use, reuse or end of useful life.

◦ Disclosure Requirement SBM-2: Interests and views of stakeholders

The objective of this Disclosure Requirement is to disclose how stakeholders’ interests and views inform the Company’s strategy and business model.

ROVI seeks to transmit trust and credibility among its stakeholders through its commitment to transparency, ensuring that the responsibility acquired by the Company in its mission, vision and values extends to and is accepted by all its stakeholders, promoting active dialogue and strengthening its relationship with them. Thus, it achieves harmonisation between its business identity and stakeholder expectations by adapting, as far as possible, Group policies and strategies to stakeholder interests, concerns and needs.

I. Stakeholder engagement

ROVI strives to maintain permanent, constructive dialogue with its stakeholders as a fundamental part of its business strategy. To achieve this, it uses different communication channels that allow it, not only to strengthen its relations with stakeholders, but also to identify the topics that are most important to them in relation to the Company’s activity. In this respect, ROVI’s objective is to understand the positive and negative impacts it is having on its stakeholders and the risks and opportunities to which its activity may be exposed. ROVI considers the following stakeholders to be of key importance:

- **Employees**

The Group's workforce is of key importance to ROVI and, therefore, their interests and concerns are taken into consideration in the Group's strategy and business model.

Communication mechanisms

- Physical and digital mailboxes. The physical mailboxes are located at the Company's facilities and their purpose is to facilitate anonymous communication about improvements identified by employees.
- Feedback from the Performance Team on the analysis of suggestions received through the physical and digital mailboxes.
- Confidential communication mechanisms (canaletico@rovi.es), through which any irregularities considered unlawful or criminal or that constitute a breach of the principles set out in ROVI's Code of Ethics may be reported.
- Training, tutorials and meetings.
- On-boarding process for new employees.
- Annual and quarterly publications.
- Skills and knowledge assessment.
- Human Resources Department (HR).
- Notification of relevant facts by email.
- Employee Experience Survey.

Area of relationship

The Human Resources Department is responsible for relations with employees, keeping in close touch with them through training and development policies and plans, performance evaluation, employee experience surveys and proactive listening, among other items, in order to adapt to their needs and promote their well-being and professional and personal development.

Likewise, the Performance Team, made up of company and employee representatives at each Group site, conduct, among other functions, a quarterly review of employee suggestions and issue feedback reports, which are received by all Group employees.

- **Suppliers**

Suppliers are an essential stakeholder group for ROVI, since they are indispensable to its activity. ROVI seeks services, raw materials and products that provide the Company with the maximum value-added under contracts aligned with the Group's specific Code of Ethics for Suppliers

Communication mechanisms

- Meetings, phone calls and emails with suppliers and contractors.
- Visits to ROVI facilities by suppliers and vice versa.
- Sending newsletters
- Sector conferences
- Sustainability-related performance evaluation systems such as the EcoVadis platform.
- Corporate website.

Area of relationship

The Plant Purchasing Department is responsible for managing relations with suppliers of goods and services and follows procedures that have been established to select and manage them, ensuring compliance with the commitments and requirements set out in the Group's Code for Suppliers. Approximately 80% of purchases are managed by this Department, while the remaining 20% is managed by other departments. Likewise, it is mandatory for all suppliers to complete a

sustainability questionnaire before any contract is signed, thus ensuring a commitment to sustainable and responsible practices.

- **Shareholders and investors**

ROVI strives to create sustainable value for its shareholders and investors in the short, medium and long term.

Communication mechanisms

- Policy on Communication with Shareholders, Institutional Investors and Proxy Advisors.
- Direct investor communication channels:
  – ir@rovi.es
  – web form at www.rovi.es/contacto
- Automatic sending of relevant information on the Company by email.
- Annual and quarterly reports.
- General Shareholders' Meeting.
- Investor Relations Department.
- Corporate website: section for investors and shareholders.

Area of relationship

The Investor Relations Department plays a crucial role in constructing and maintaining sound relations with the Group's investors and analysts. This link is essential, since these players play a fundamental strategic role in the analysis of the Group and its access to financing. They are, therefore, a stakeholder group of primary importance to ROVI.

- **Customers**

ROVI's customers, including large pharmaceutical laboratories in the contract manufacturing activity, are a stakeholder group of fundamental interest to the Company since they collaborate in the common goal of developing medicines:

Communication mechanisms

- Meetings, phone calls and emails with customers.
- Customer visits to ROVI facilities.
- Attendance at pharmaceutical sector trade fairs.
- Yearly and half-yearly publications.
- Corporate website.

Area of relationship

ROVI's Senior Management is responsible for managing strategic relations with the most important customers. Regarding day-to-day operations, the Industrial Department is responsible for these relations while, in the subsidiaries, this task is carried out by the country managers. The Supply Chain area handles relations with wholesalers and the Hospital area handles hospital tender processes.

- **Patients and healthcare professionals**

Patients and healthcare professionals are a stakeholder group of fundamental interest to the ROVI and the Group's intention is to provide products and services based on quality, safety and improving the health of society.

Communication mechanisms

- Pharmacovigilance channel in the event an adverse reaction to a medicine.
- Training events and congresses with healthcare professionals.
- Yearly and half-yearly publications.

- Corporate website.

Area of relationship

ROVI's Sales Network and Marketing Department handle relations with healthcare professionals, These interactions are crucial, since healthcare professionals are essential to the organisation's mission, playing a vital role in providing healthcare services and in the consumption and use of ROVI's products.

Likewise, ROVI's Pharmacovigilance Department is responsible for contacting the professionals after receiving notification of an adverse reaction or any safety-related information on ROVI's products, playing a fundamental role in ensuring the safety of the patients who use the Company's products once they have been marketed.

- **Scientific community**

ROVI seeks to engage with the scientific community in order to remain at the forefront in terms of advanced knowledge and innovative discoveries that enable it to develop new medicines and therapies, in addition to validating and reinforcing the credibility of its products through independent research.

Communication mechanisms

- Collaborative scientific publications.
- Conferences and seminars.
- Scholarship and grant programmes.

Area of relationship

The R&D area and the Medical Department have a close relationship with the scientific community, one of the main groups of stakeholders. These departments are in constant contact with scientists, academics and the Administration, facilitating the exchange of knowledge and collaboration on research projects.

- **Society**

The Group seeks to make an active contribution to social progress, always taking respect for the environment into consideration.

Communication mechanisms

- Environmental and Social Sustainability Policy.
- Corporate procedure (SOPc813 "Communication, participation and consultation") for queries, complaints, etc.
- Participation in sector forums.
- Annual and quarterly publications.
- Meetings with local authorities.
- Corporate website (Quality, Environmental and Health and Safety certifications).

Area of relationship

As part of its commitment to society, ROVI engages with a number of entities through the Communication and Corporate Social Responsibility area, maintaining an active involvement, since it collaborates closely with several NGOs, foundations and associations. This area works to establish strategic partnerships that allow the development of initiatives and projects that have a positive impact on the community. Likewise, the Environment area holds meetings with local authorities to avoid any impact on the environment in which ROVI operates.

- **Public and regulatory bodies**

Relations with public and regulatory bodies are of fundamental importance to ROVI, since it seeks to establish channels for collaboration with the authorities in order to obtain approval for the manufacture and marketing of its products, with the ultimate purpose of promoting an improvement in people's health.

Communication mechanisms

- Transparency and Ongoing Communication Policy.
- Yearly and quarterly publications.
- Collaboration through alliances at local, regional, autonomous community, national and international level with governmental organisations, essentially the health authorities.
- Membership of sector associations at national and international level.
- Corporate website.

Area of relationship

The Compliance area has a sound and transparent relationship with public and regulatory bodies, the latter of which are key players in the pharmaceutical sector. The Department's objective is to ensure the quality and safety of the pharmaceutical products, promoting trust and collaboration with the regulatory authorities for the sake of public well-being.

Likewise, the Manufacturing, R&D and Registrations areas have a solid relationship with regulatory bodies to ensure implementation of and compliance with the requirements necessary for manufacturing and marketing ROVI's products.

i. Interests and views of stakeholders

ROVI established proactive dialogue with its key stakeholders during the double materiality assessment by engaging them in the different phases of the process in order to understand their expectations and views. In this respect, attention should be drawn to the fact that they participated in three of the four phases of the project:

Identification phase

Representatives of the workforce participated in the IRO identification phase due to both their technical knowledge in areas that were important to ROVI and their transversal knowledge of the Company. The main objective of this phase was to validate the initial impacts, risks and opportunities identified by ROVI's ESG area and to include any additional IROs proposed by representatives who are experts in the respective areas.

Assessment phase

During the IRO assessment phase, the scope of participation was broadened by including both internal and external stakeholders. At this stage two different methods of participation were implemented: questionnaires in interview format and focus groups. Each of these methods included a contextualisation exercise on the new regulations, explaining the importance of the participation of those involved, the scales used and the methodology necessary to carry out the assessment process.

In relation to the internal representatives, 15 of ROVI'S area managers contributed to the assessment process through questionnaires, focusing solely on evaluating the IROs related to their area of specialisation. Regarding the workforce, 21 employees took part in a focus group, focusing solely on assessing the impacts as affected groups. These employees belonged to the following areas: Safety and Environment, Human Resources, Marketing, Salesforce, Compliance, Legal, International, Internal Audit, IT, Investor Relations, Quality, Communication, Hospital Network and Group subsidiaries.

In addition, 13 entities representing external stakeholders took part through various questionnaires, assessing the impacts, risks and opportunities in accordance with their relationship with the Group. Additionally, the Group Finance and ESG areas assessed all the risks and opportunities, providing their expert view on the matter.

In this respect, the following table has been prepared to provide a visual representation of the number of participants (49) involved in the assessment process and the specific elements evaluated by each group of stakeholders:

Stakeholders[3]	Number	IRO Evaluation
	Internal	
Area managers	15	IROs area of knowledge
Workforce	21	Impacts
	Own operations	
Shareholders and investors	2	Risks and opportunities
Suppliers	3	Impacts
Customers	3	Impacts
Healthcare professionals, customers, scientific community	3	Impacts
Society	2	Impacts

Determination phase

Lastly, after the analysis of the results obtained in the assessment phase, the material topics and IROs were determined with the internal stakeholders. The objective of the determination phase is to understand the interests and views of the stakeholders in the assessments conducted and to validate the material matters and IROs with them. Said assessments provided valuable information on stakeholder views, needs and expectations.

ii. Consideration of stakeholder views

ROVI is aware of the need to take the interests, concerns and suggestions of the stakeholder groups into consideration and, therefore, undertakes to analyse the issues raised, be they positive or negative, in order to develop implementation or mitigation measures in its strategy and business model. The approach seeks, firstly, to make a contribution and generate positive impacts on the environment in which it operates, in addition to exploring the opportunities identified in the double materiality process. Furthermore, it seeks to reduce or mitigate any possible negative impacts that it may have on its stakeholders, society or the environment, as well as to manage the risks identified.

In this respect, ROVI undertakes to integrate the interests and views of its stakeholders that materialised in the results of the double materiality assessment into the design of its new ESG Master Plan in 2025. This is likely to help strengthen the relationship with stakeholders, who will see that their main priorities and concerns have been addressed proactively. This ongoing process will ensure that the strategy is in line with stakeholder expectations and will contribute to the sustainable development of the Company.

iii. Process of reporting to the administrative , management and supervisory bodies

In order to ensure the correct implementation of the double materiality process and adopt a comprehensive standpoint on sustainability, ROVI actively engaged several area heads in decision-making related to said assessment. This included the validation of impacts, risks and opportunities, the assessment thereof, the selection of the stakeholders who took part during the year and, lastly, the validation of results.

Communication with area managers took place through periodic meetings and the results of the study were shared with the different Group departments. During these meetings, the main concerns of the stakeholders on sustainability issues were transmitted.

To meet the commitment to transparency and ensure smooth communication with the administrative and supervisory bodies, the final results were shared with Senior Management when the double materiality process ended and presented to the Board of Directors of the Group in December 2024. These results will allow said bodies to make informed decisions and contribute to an appropriate management of sustainability-related impacts, adopt measures to mitigate the risks identified and take

[3] Regulatory bodies were not engaged due to their status as public bodies.

advantage of the opportunities observed, once the targets and metrics of the ESG Master Plan (2023-2025) have been updated when it expires in 2025.

Thus, it is ensured that the administrative, management and supervisory bodies are informed of the views and interests of the stakeholders affected on the impacts generated by ROVI in relation to sustainability matters and are involved in the measures to be taken to address such concerns.

◦ Disclosure Requirement SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model.

The objective of this Disclosure Requirement is to provide an understanding of the material impacts, risks and opportunities as they result from the Group's double materiality assessment.

In relation to material impacts, risks and opportunities, ROVI undertakes to provide detailed information under the relevant topical ESRS. This information will include a brief description of the material impacts, risks and opportunities identified through the assessment, specifying their place in the value chain and the relevant time horizons. Regarding impacts, the actual or potential, negative or positive impacts on people and the environment will be described. The Group's involvement in these impacts, through either its own activities or its business relations will also be described.

Likewise, it is important to highlight the fact that all the IROs originate from or are related to the Group's strategy and business model, since an understanding of the Company and the sector was the principal basis for the assessment. Both the risks and the opportunities identified in the double materiality assessment could impact the Group negatively or positively from a economic-financial perspective and, therefore, it is essential to have control and mitigation mechanisms in place for the risks and monitoring mechanisms to allow advantage to be taken of the opportunities.

Additionally, the Group has a Business Continuity Plan, designed in order to manage efficiently any incidents that affect the availability of products and/or services in the different departments or business units of ROVI. This Plan defines the roles, responsibilities and measures necessary to manage incidents efficiently, highlighting the importance of the internal and external communication channels. Its main objectives include a swift recovery from continuity incidents, minimising the impact of interruptions on critical technological services and providing guidance on responding to emergencies. Additionally, the Plan helps determine the need or otherwise to activate protocols to resume services and recover operations, limiting the duration of the incidents and the damage they cause.

As an essential part of this Plan, an assessment of business continuity risks was made to understand and address the possible vulnerabilities that could affect ROVI's operations. In the course of this assessment, a variety of business-specific risks were identified that could have a significant impact on the ability to maintain the continuity of ROVI's activities, processes or services if a disruptive event were to occur due to materialisation of the threats assessed (of natural, human, technological or supplier-related origin). The most significant threats were: pandemic, epidemic, disease, natural disasters, fire, power outage, loss of external communication, toxic contamination, chemical or electrical explosion, strike or sabotage.

After the assessment, a response and recovery procedure was developed to address the unavailability of locations, human resources, technologies and suppliers. Likewise, among the key preventive actions, the following may be highlighted: the implementation of working from home, planning staggered shifts to reduce the concentration of people in one place, and a review of critical personnel and suppliers to ensure the continuity of operations, among others.

Additionally, a brief summary of the material impacts, risks and opportunities is set out below, including a description of where said IROs are concentrated in relation to the business model and the value chain.

To determine its material IROs and topics, ROVI used a methodology consisting of four main phases: understanding, identification, assessment and understanding of IROs. This methodology will be explained in detail under Disclosure Requirement IRO-1.

As a result of the IRO identification phase, nine of the ten topical ESRS have associated IROs on a preliminary basis, prior to the assessment phase. The tenth topical ESRS, S3 Affected communities, was discarded during the understanding phase

because the Group's activity has no impact on communities who live adjacent to the Company's operations (local communities) or those who live at a distance. Neither does it have any impact on indigenous peoples in its business relations across the value chain. The principal community on which the Group has an impact is deemed to be the consumers or end-users who acquire its products.

Additionally, IROs linked to an entity-specific topic of the Group called "Digitalisation and artificial intelligence" have been identified, due to its recent upsurge and potential impact on the Group's activity.

Preliminary list of topics

ESRS codification	Topic	Sub-topic
ESRS E1	Climate change	Climate change adaptation Climate change mitigation Energy
ESRS E2	Pollution	Air pollution Water pollution Soil pollution Pollution of living organisms and food resources Substances of concern Microplastics
ESRS E3	Water and marine resources	Water
ESRS E4	Biodiversity and ecosystems	Direct impact drivers of biodiversity loss Impacts on the state of species
ESRS E5	Resource use and circular economy	Resource inflows, including resource use Resource outflows related to products and services Waste
ESRS S1	Own workforce	Working conditions Equal treatment and opportunities for all Other work-related rights
ESRS S2	Workers in the value chain	Working conditions Equal treatment and opportunities for all Other work-related rights
ESRS S4	Consumers and end-users	Information-related impacts on consumers and/or end-users Personal safety of consumers and/or end users Social inclusion of consumer s and/or end-users
ESRS G1	Business conduct	Corporate culture Whistleblower protection Animal welfare Political influence and lobbying activities Management of relationships wit h suppliers including payment practices Corruption and bribery

A total of 164 impacts, 32 opportunities and 64 risks are associated to the above topics, meaning that a total of 260 IROs were identified, resulting from both ROVI's own operations and its upstream and downstream value chain.

Subsequently, as a result of the assessment and determination process, eight of the ten topical ESRS were found to be material, since they were associated with impacts, risks and/or opportunities that exceeded the established threshold (for details of the rationale applied by the Group to determine the threshold, see Disclosure Requirement IRO-1O). The topical standard ESRS E4 Biodiversity and ecosystems was found not to be material, since none of the impacts, risks and opportunities associated to said topic exceeded the materiality threshold established after the assessment phase. Likewise the following two sub-sub-topics were also excluded because they did not exceed said threshold:

- S1 - Working conditions: Working time.
- S4 - Information-related impacts for consumers and/or end-users: Privacy.

Resulting list of material topics

ESRS Codification	Topic	Sub-topic
ESRS E1	Climate change	Climate change adaptation Climate change mitigation Energy
ESRS E2	Pollution	Air pollution Water pollution Soil pollution Substances of very high concern Microplastics
ESRS E3	Water and marine resources	Water[4]
ESRS E5	Resource use and circular economy	Resource inflows, including resource use Resource outflows related to products and services Waste
ESRS S1	Own workforce	Working conditions Equal treatment and opportunities for all Other work-related rights
ESRS S2	Workers in the value chain	Working conditions Equal treatment and opportunities for all Other work-related rights[5]
ESRS S4	Consumers and end-users	Personal safety of consumers and/or end users Social inclusion of consumer s and/or end-users Information-related impacts on consumers and/or end-users[6]
ESRS G1	Business conduct	Corporate culture Whistleblower protection Animal welfare Political influence and lobbying activities Management of relationships wit h suppliers including payment practices Corruption and bribery

Additionally, the entity-specific topic “Digitalisation and artificial intelligence” was identified as material since it had three opportunities that exceeded the established threshold.

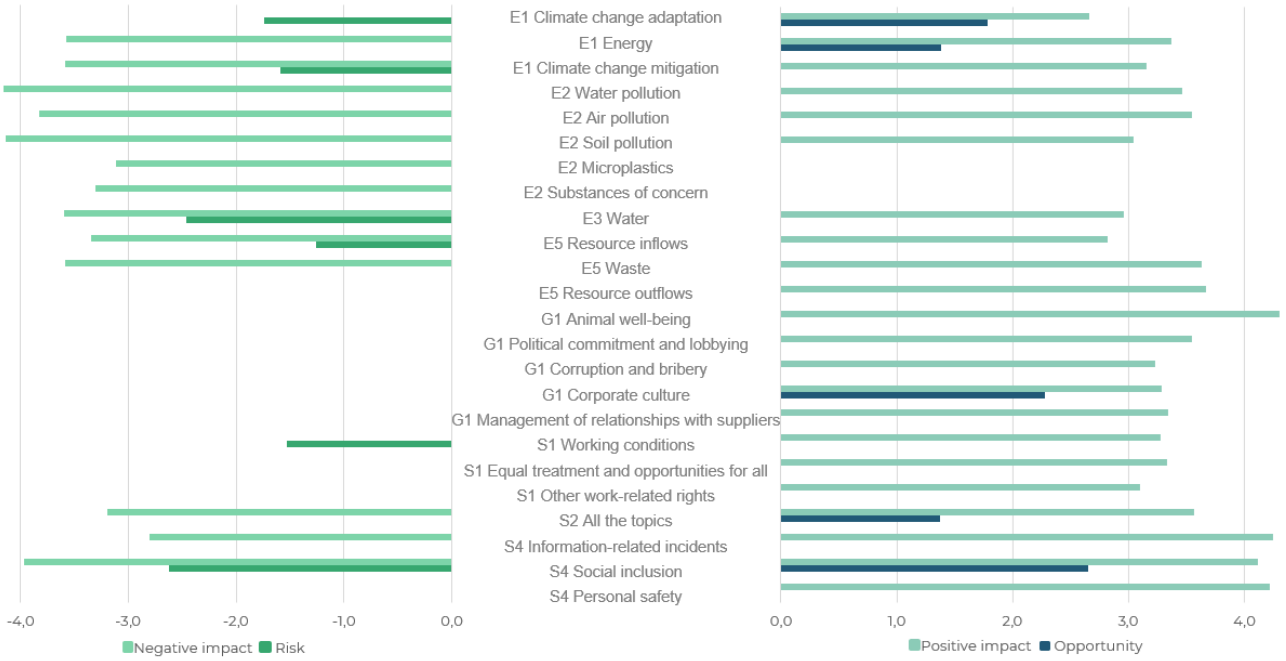
A total of 121 impacts, 9 opportunities and 13 risks were found to be associated to the topics mentioned above after applying the materiality threshold established, making a total of 143 material IROs for the Group.

These topics were considered material because they met the criterion from the impact perspective or the financial perspective or both. This double consideration ensures that the topics are not only material for stakeholders but are also critical for the organisation’s financial performance and long-term sustainability.

The importance of the material IROs is represented in the bar chart that shows the scores broken down by material sub-topic (above the established threshold) on a scale from 01 to 05. On the left, the negative impacts and risks are shown and, on the right, the positive impacts and opportunities.

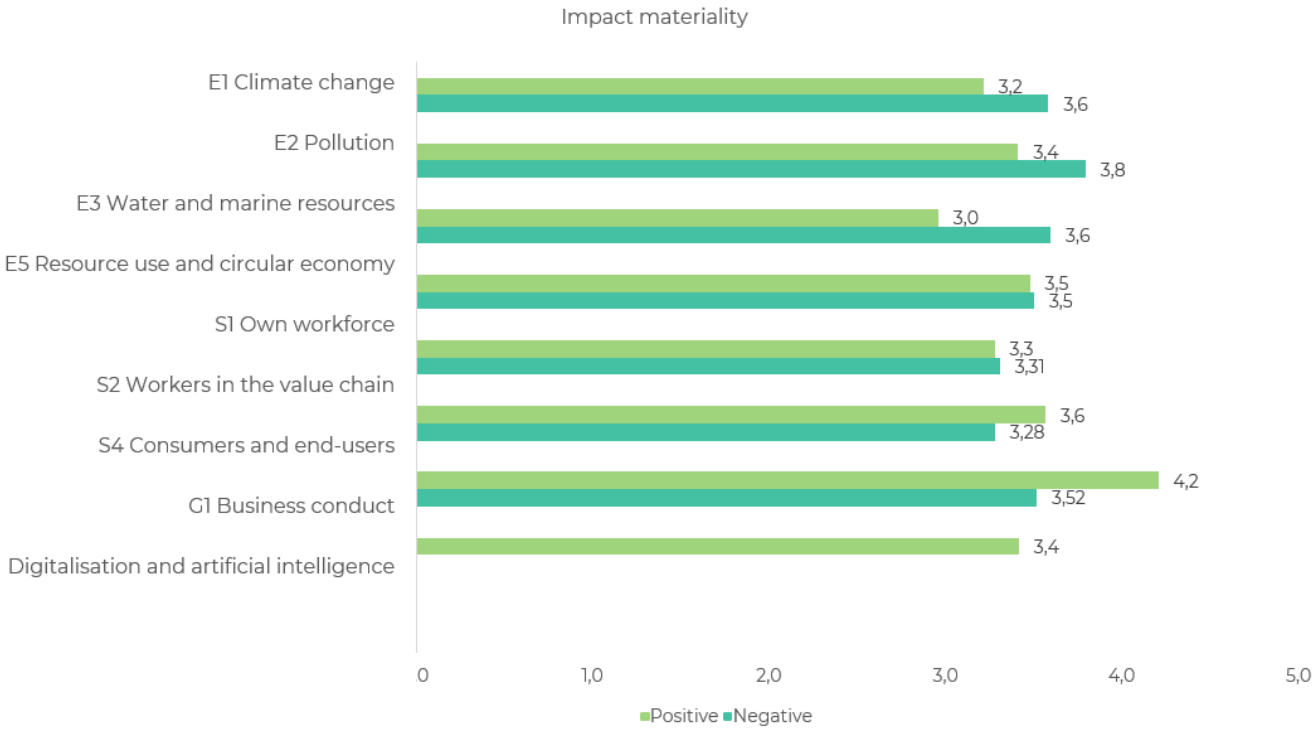
[4] The material sub-sub-topics as they result from ESRS E2 Water and marine resources were “water consumption” and “water discharges”..
[5] The sub-topic “working time was excluded since it was not material as it was below the established threshold.
[6] The sub-topic “privacy” was excluded since it was not material as it was below the established threshold.

IRO Chart[7]



For greater detail, the impact materiality and financial materiality are shown below by topic to provide a visual representation of the topics that were finally considered material and those that were not and, additionally, to highlight the most important ones.

Impact materiality by topic

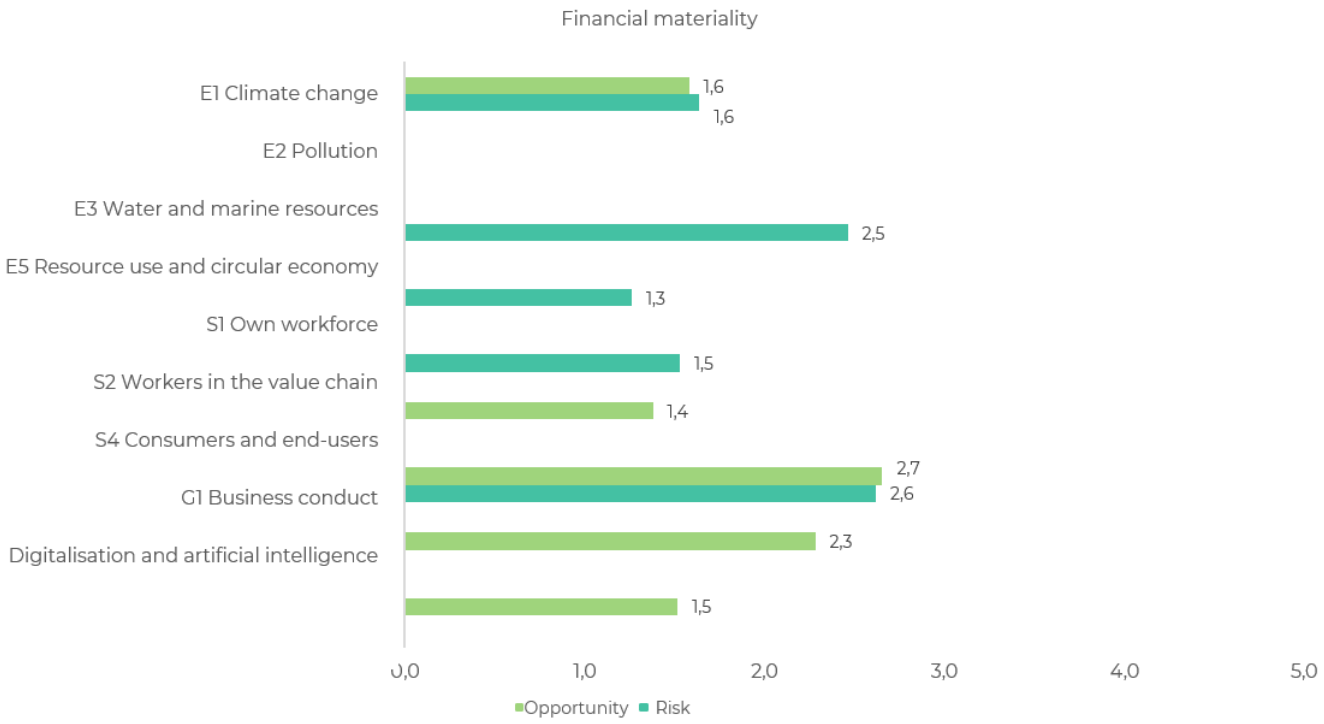


In relation to impact materiality, in standard environmental terms, the most material topics were: “Pollution” (E2) in relation to negative impacts and “Resource use and circular economy” (E5) in relation to positive impacts. In the social standards, “Consumers and end-users” (S4) stood out in positive impacts and tied with the topics “Workers in the value chain” (S2) and

[7] The entity-specific topic is not shown in this chart since it is a non-mandatory own topic.

"Own workforce" (S1) in respect of negative impacts. The governance standard "Business conduct" also stood out for the importance of its positive impacts.

Financial materiality by topic



Additionally, for the financial materiality represented through the risks and opportunities, among the environmental standards, the risks associated to "Water and marine resources" (E3) were material. In the social standards, the most material matter in terms of both risks and opportunities was, once again, "Consumers and end-users" (S4). The governance standard "Business conduct" (G1) also stood out because of its importance in relation to opportunities. Lastly, the Group's entity-specific standard, "Digitalisation and artificial intelligence" was considered material in terms of opportunities.

Number of material IROs in relation to own operations and those of the value chain

ESRS Topic	Across the value chain*		Upstream		Own operations			Downstream			Total
	Impact	Risk	Impact	Risk	Impact	Opportunity	Risk	Impact	Opportunity	Risk	
E1 Climate change	6	1	3	-	10	2	2	3	-	-	27
E2 Pollution	2	-	2	-	2	-	-	7	-	-	13
E3 Water and marine resources	1	-	-	-	4	-	1	-	-	-	6
E5 Resource use and circular economy	1	-	2	1	2	-	-	3	-	-	9
S1 Own workforce	-	-	-	-	24	-	3	-	-	-	27
S2 Workers in the value chain	2	-	3	-	-	2	-	-	-	-	7
S4 Consumers and end-users	2	-	1	-	15	-	3	4	1	2	28
G1 Business conduct	1	-	1	-	16	1	-	-	-	-	19
Digitalisation and artificial intelligence	-	-	-	-	-	3	-	-	-	-	3
Total	**15**	**1**	**12**	**1**	**73**	**8**	**9**	**17**	**1**	**2**	**139**

(*) Means that the impact, risk or opportunity may materialise anywhere in the value chain (upstream, own operations or downstream).

E1 Climate change

Regarding climate change, a total of 27 IROs: 8 negative impacts, 14 positive, 2 opportunities and 3 risks were found to be material.

Some of the resulting impacts relate to ROVI's active involvement in being able to adapt to climate change and, therefore, the Company has implemented a plan against water stress at the two manufacturing complexes located in a risk area and

increased its use of renewable energy in the operations at all the complexes. In spite of these efforts, the use of non-renewable energy by some suppliers and in the transport chain continues to be a challenge for the Group. In this respect, the Company has also intensified control over energy consumption, promoting energy efficiency.

Additionally, ROV faces challenges and opportunities in its approach to the fight against climate change. The commitment to energy-efficient practices and a reduction in emissions may lead to an improvement in the Group's reputation and attract investors, but the lack of adaptation and collaboration of partners who have no commitment in this respect represents a risk for the Company. Furthermore, investment in own fleets of electric vehicles and the decarbonisation requirements of some markets present both material opportunities and risks.

E2 Pollution

Regarding pollution, a total of 13 IROs: 8 negative impacts and 5 positive impacts were found to be material.

Some of the negative impacts identified refer to the extensive use of pigs to extract mucosa as the raw material for heparins and the resulting water pollution (effluents) and air pollution (pollutant gas emissions, such as ammonia), or the use of plastic in the supply chain, which contributes to generating microplastics. However, ROVI has taken positive measures, such as the renewal of the wastewater treatment system, which helps avoid the pollution of effluents, and the reuse of water for watering, in order to take advantage of local water resources.

E3 Water and marine resources

Regarding water and marine resources, a total of 6 IROs: 3 negative impacts, 2 positive impacts and 1 risk were found to be material. Attention should be drawn to the fact that, in the case of ROVI, there is no consumption of marine resources, since only freshwater is used in the production process and at the offices.

In relation to water consumption and discharge, ROVI has implemented monthly control procedures to analyse and manage water consumption, establishing specific targets that have a positive impact on water resources. However, the use of water in its industrial operations, especially in high water-stress areas, contributes negatively to exhausting the local water supply. This impact exists across the value chain, including suppliers, pharmaceutical laboratories and hospitals, which consume a significant volume of water. In spite of these challenges, ROVI is committed to responsible water management, including treatment, reuse and discharge measures to mitigate the environmental impact on local water resources.

Additionally, the main risk resulting from water consumption is related to the dependence on water resources in high water-stress areas, since there could be supply disruptions, which could jeopardise the daily production capacity. In order to mitigate this risk, ROVI is working on a contingency plant to guarantee the continuity of its operations.

E5 Resource use and circular economy

Regarding resource use and circular economy, a total of 9 IROs: 3 negative impacts, 5 positive impacts and 1 risk were found to be material.

In the value chain, both suppliers and business partners depend, to a large extent, on the extraction of non-renewable resources to manufacture certain products, which has a negative impact on resource use and the circular economy. However, ROVI also obtains raw materials from renewable sources, such as vegetable products, animals and biotechnological crops, which generates a positive impact on resource use. Furthermore, ROVI prioritises correct waste management, maximising recovery and recycling, as shown in both 2023 and 2024 with the recovery of 100% of hazardous medicine waste. Even so, the challenges persist, with medicines managed incorrectly and ending up in dumps, exacerbating the environmental problem.

Likewise, one of the main risks ROVI faces is in relation to dependence on suppliers, especially if activities are interrupted or slowed down as a result of problems in the supply of essential raw materials due to force majeure. This situation could have a significant impact on the continuity of operations. In this respect, to mitigate the risk of a heparin shortage, ROVI is constructing a plant in Huesca through a joint venture. This project favours business verticality, in addition to transforming the current livestock farming production process into a high-value-added biotechnological process based on a circular economy model: first , the creation of both economic and technological value in successfully transforming pig mucosa into a

high-value-added technological product like heparin, and, second, the development of new animal feed supplements and fertilisers.

S1 Own workforce

Regarding the Company's own workforce, a total of 29 IROs: 26 positive impacts and 3 risks were found to be material.

With regard to impacts arising from employee relations, ROVI shows a strong commitment to the work-life balance, implementing policies that include flexible working and disconnection from work measures, which significantly improves employee well-being. Furthermore, social dialogue and smooth communication through the works councils are encouraged, allowing employees to take an active part in the decisions that affect them. ROVI also stands out for offering stable employment conditions, such as permanent contracts, which reinforces the sense of belonging and secure employment among the workers. In turn, it is committed to respect for human and work-related rights, thus reinforcing an ethical and responsible work environment.

The main material risks concern the potential drain of highly-qualified talent because the salaries offered are less competitive than those of the competition or if it were not possible to maintain the Group's current employment characteristics in the future, which would affect talent attraction and retention.

S2 Workers in the value chain

Regarding value chain workers, a total of 8 IROs: 5 negative impacts, 1 positive impact and 2 opportunities were found to be material.

The Group has adhered to the EcoVadis platform, which evaluates suppliers in relation to ESG aspects, such as environment, human rights and work-related practices, ethics and sustainable purchasing, facilitating continuous improvement and regulatory compliance. In addition, although ROVI seeks to ensure respect for human rights through a Code of Ethics, not all the suppliers have adhered to it and the absence of appropriate proceedings could unleash material negative impacts in this respect.

The material opportunities are related to implementation of ESG audit programmes across the value chain to strengthen the Group's reputation by showing its commitment to responsible practices. Likewise, establishing a sustainable purchasing policy could not only enhance ROVI's reputation, but also optimise costs, since it would promote purchasing practices that minimised the environmental and social impact.

S4 Consumers and end-users

In relation to consumers and end-users, a total of 29 IROs: 4 negative impacts, 19 positive impacts, 5 risks and 1 opportunity were found to be material.

As part of its essential activity, ROVI is especially sensitive to compliance with the regulations associated to clinical trials and, therefore, provides an Informed Consent Form in these trials, reviewed by an independent Ethics Committee, ensuring that the participants have full information. This has a positive impact on access to quality information. In this respect, a lack of complete information could have a negative impact on patient safety and health.

Additionally, if competitors get in before ROVI in R&D&I projects or register substitute products first, this may reduce ROVI's profitability and revenue. However, researching into specific health needs offers ROVI opportunities to innovate and grow, enhancing its reputation and value in the eyes of the investors.

G1 Business conduct

With regard to business conduct, a total of 19 IROs: 18 positive impacts and 1 opportunity were found to be material.

Some of the positive impacts identified are related to ROVI's efforts to ensure animal welfare in its research by complying with the guidelines of the Animal Testing Policy, likewise working to replace tests using animals by in vitro studies and mathematical models. Furthermore, the Group is strongly committed to business ethics, which is reflected in the zero

tolerance policy on bribery and corruption and the strict adherence to free market and competition regulations. The Code of Ethics and the policies related to engaging and paying suppliers emphasise transparency and integrity, promoting a positive impact on corporate culture and regulatory compliance. Moreover, ROVI integrates into its operations ESG aspects that are set out in the CNMV's good governance recommendations and has an ethics channel for reporting irregularities, reinforcing the commitment to sustainability and good governance.

In relation to material opportunities, ROVI's R&D&I area has launched projects to automate the ISM® technology and optimise heparin manufacturing. These initiatives, if successfully implemented, could reduce costs and increase the margins on these products, representing a significant opportunity for the Group.

Digitalisation and artificial intelligence (entity-specific)

The Group's entity-specific topic "Digitalisation and artificial intelligence", was taken into consideration in the double materiality assessment due to the global upsurge of both these matters in the pharmaceutical industry. This phenomenon is driven by several key factors, such as the personalisation of medicine, the optimisation of clinical trials and also the optimisation of the supply chain, among others. In this respect, a total of 3 opportunities were found to be material in relation to digitalisation and artificial intelligence.

The use of artificial intelligence may facilitate the discovery and development of new drugs and an improvement in diagnosis and treatment. It could also reduce dependence on studies in animals and clinical trials, providing a cost reduction and a swifter development of treatments. Furthermore, implementation of the *Pharma 4.0*[8]could allow production to be optimised, increasing efficiency and reducing costs, which would represent a significant opportunity for ROVI.

Current financial effects

Attention should be drawn to the fact that, if any sustainability-related material risk or opportunity were to materialise, it would be reflected in the Group's consolidated annual accounts it were to exceed their materiality threshold, affecting the assets or the liabilities, as applicable. Likewise, a risk or opportunity that was material in terms of sustainability might not be material in financial terms and, therefore, would not be reflected in the Group's annual accounts. In 2024, no risks or opportunities were identified that were material from a sustainability standpoint and required adjustments to the values stated for the consolidated assets or liabilities in the consolidated annual accounts.

d. Management of impacts, risks and opportunities

This chapter establishes Disclosure Requirements that enable an understanding of, firstly, the processes to determine the material impacts, risks and opportunities and, secondly, the information that the Company has included in its Report as a result of the double materiality assessment.

i. Information on the materiality assessment process

◦ Disclosure Requirement IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities

The objective of this Disclosure Requirement is to contextualise the process that has been conducted to identify the material aspects from a double materiality perspective. The Group has used the rules of the standards set out in the ESRS as a basis, applying a methodology that is divided into the phases listed below:

a) Understanding phase

The understanding phase is crucial for an exhaustive and complete comprehension of the Group's operations and structure. This initial stage involves a strict analysis of the business model, thus attaining an in-depth understanding of the business lines and the specific activities carried on by each one of them by geographical area.[9]

[8] This refers to a process for integrating technological and digital advances into the pharmaceutical sector.
[9] The analysis of IROs focused on the activity of manufacturing and marketing of own and third-party medicines in Spain. In the other regions where the Group operates, only the marketing activity is carried on, which has already been taken into consideration within the main area of the Group's operations. In this respect, the IRO analysis was conducted on a consolidated basis for the group Laboratorios Farmacéuticos ROVI and subsidiaries, without distinguishing between geographical locations.

Likewise, this analysis is complemented by the review of a variety of documents that are important for the Group, in addition to interviews with representatives of key business areas, enabling an understanding of how each segment contributes to the global value created by the Group.

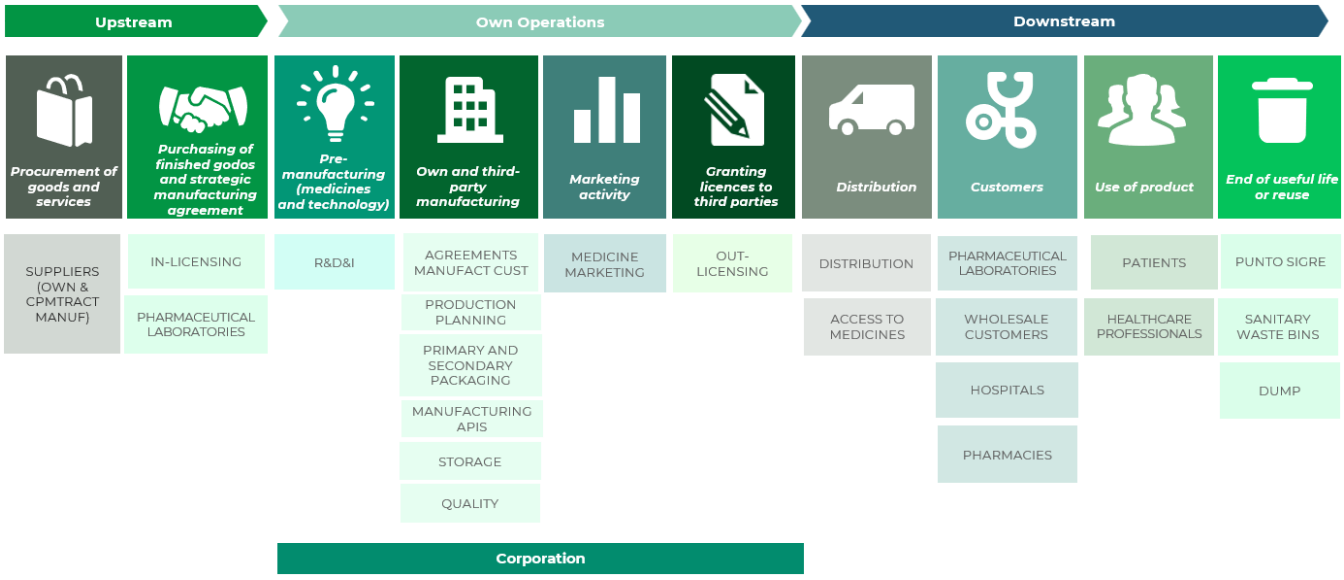
Business lines

Specialty pharmaceuticals	Contract manufacturing business (CDMO)	R&D
• Prescription products. • Contrast agents for diagnostic imaging and other hospital products.	• Manufacture of active ingredients and contract manufacturing. • Fill-and-finish of injectables. • Manufacturing and packaging of solid oral forms.	• Innovative drug delivery technology (ISM®). • Glycomics area • Multi-layer technology for urethral catheters.

Additionally, to obtain a full understanding that allows identification of IROs associated with the results of business relations, an analysis was conducted of the Group's value chain, defined as the set of interconnected activities, resources and relations that are linked to the business model and the external environment in which the Company operates.

The participants in the upstream value chain, such as suppliers, play a vital role in providing the products, raw materials or services necessary to create the Group's end products, specifically medicines and technology. In addition, the participants in the downstream value chain are those who take part in the distribution or the use and consumption of ROVI's products, such as, for example, patients and healthcare professionals, who are those who finally use or recommend the products offered by the Company.

Value chain



Another prominent aspect of this phase was defining the key stakeholders, including all the entities that are influenced or impacted by the Group's operations. Identifying these stakeholder groups is crucial in developing strategies that respond effectively to the dynamics of the environment and the expectations of those affected. For details of the key stakeholder groups identified and engaged in the assessment, see Disclosure Requirement SBM-2.

Finally, as the last step in the understanding phase, a work team composed of representatives of ROVI's strategic areas was formed, marking the beginning of the impact, risk and opportunity identification phase. This meticulous process not only helped the Group's priorities in sustainability-related matters to emerge, but also assisted in establishing a sound basis for

future strategies, ensuring that the Group's decisions are in line with the long-term trends and challenges of the pharmaceutical industry.

b) Identification phase

The identification phase focuses on identifying the positive or negative impacts that ROVI generates on both its own operations and across its value chain, as well as the financial risks and opportunities resulting from the critical aspects of the sector and global sustainability trends.

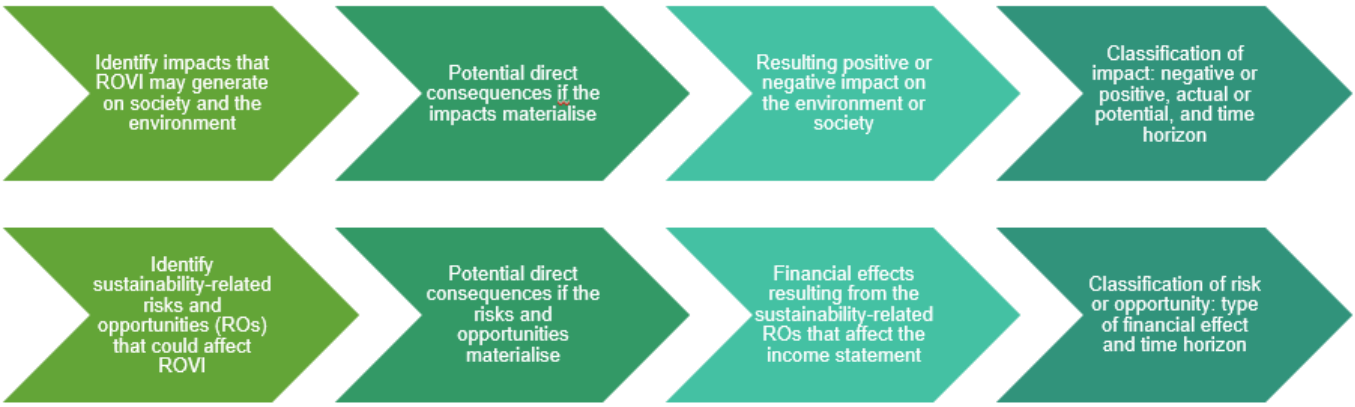
The process of identifying impacts, risks and opportunities took place in several steps:

- Understanding of the Group and its operations. Based on a detailed analysis of the Group and its value chain, a number of IROs related to the different stages were identified (upstream, own operations, downstream).
- Sector analysis. Analysing the Codes of Good Practice of the sector together with other scientific documents and sector reports, specific IROs were identified at sector level for the Group's different activities.
- Analysis of internal sources. Different internal Group sources, such as the codes of ethics and corporate policies, allowed IROs related to the Group's activities to be identified.
- Analysis of external sources. External sources such as SASB (Sustainability Accounting Standards Board), WBSCSD (World Business Council for Sustainable Development), WEF (World Economic Forum) and sector legislation also contributed to identifying IROs associated to the Group.
- Sustainability ratings. The responses to several sustainability indices in which ROVI participates, such as MSCI and Sustainalytics, were used to identify IROs linked to different sustainability-related matters.
- Corporate risk map. Sustainability-related matters included in the Group's corporate risk map were used as inputs to identify risks in the double materiality context.
- ESG Master Plan 2023-2025.

After an exhaustive analysis of internal and external sources in order to identify IROs, they were classified as follows:

Classification of IROs	Classification of impacts	I+D+I
• Sector-agnostic, entity-specific standards. • ESRS topics, sub-topics and sub-sub-topics. • Business lines: specialty pharmaceuticals, contract manufacturing (CDMO) and R&D, • Value chain level: upstream, own operations, downstream • Activities of the business lines represented in the value chain graphic. • Description of the impact, risk or opportunity.	• Type: positive or negative • Likelihood: actual, potential • Time horizons: – Short term: <1 year – Medium term: 1-5 years – Long term: >5 years	• Type: risk or opportunity • Likelihood: potential • Time horizons: – Short term: <1 year – Medium term: 1-5 years – Long term: >5 years • Type of financial effect: – Company's performance – Financial situation – Cash flows – Cost of capital or access to financing

Thus, the steps taken to identify IROs can be seen in the following flowcharts, the first of which shows the methodology for impact identification, while the second shows the risk and opportunity identification methodology:



First, ROVI identified the positive and negative impacts and, once an exhaustive list had been obtained, the risks and opportunities resulting from the impacts detected initially were identified when relevant.

When all the impacts, risks and opportunities had been identified, listed and classified, with their respective topical ESRS and sub-(sub-)topics, meetings were held with the representatives of each of the areas involved (15 area managers of ROVI) to validate the initial list proposed by ROVI's ESG area and detect any possible additional IROs.

c) Assessment phase

The objective of the assessment phase is to determine which matters are material for the Group, establishing a mechanism to assess the impacts, risks and opportunities. To carry out the assessment, the assessment scales that are shown on ROVI's corporate risk maps were used, in order to align the materiality assessment with the Company's internal processes and the assessment procedure established by the ESRS.

ROVI has maintained the formula recommended by the ESRS, which is severity multiplied by likelihood for impact materiality and financial effect multiplied by likelihood for financial materiality.

Additionally, ROVI has taken into consideration the recommendations of the OECD Guidelines and the United Nations Guiding Principles on human rights-related matters, which say that, when the severity of a negative impact is greater than the likelihood of its occurrence, the severity will prevail over the likelihood. After analysing the results, a total of 11 impacts associated to human rights-related topics were identified, 5 of which were negative. In this respect, ROVI has used a formula of prevalence of severity and found that 4 (of the 5 negative impacts) were material. Notwithstanding, ROVI has undertaken to monitor the 5 negative impacts, which are included in the Human Rights Policy developed by the Company.

Impact assessment

When assessing the impacts, four variables are taken into account: magnitude, scope, irremediable character of the impact, which, together, form the concept of severity, and likelihood. Likewise, impact assessments differ depending on whether they are positive or negative, actual or potential.

- Magnitude: refers to the intensity or size of the impact on the environment or society and is measured on a scale of 1 to 5, where 1 is a minor impact and 5 is a very severe impact.
- Scope: refers to the extent or repercussion of the impacts, be it negative or positive. For environmental impacts, scope may refer to the extent of the damage or a specific geographical perimeter. For social impacts, it may imply the number of persons affected positively or negatively. Scope is measured on a scale of 1 to 5, where 1 is the minimum scope and 5 is global scope.
- Irremediable character of the impact: refers to the ease or difficulty in remediating a negative impact and the extent to which the environment can be restored or the previous situation of the people affected re-established. It is measured from 1 to 5, where 1 indicates a minimal need for remediation and 5 indicates the maximum difficulty of remediation.
- Likelihood: refers to the probability that an impact will materialise and is measured on a scale of 1 to 5, where 1 is unlikely and 5 is certain.

Impact materiality assessment scales

Severity			Likelihood
Positive and negative impacts		Negative impacts	Potential impacts
Impact magnitude	Impact scope	Irremediable character of impact	Probability of occurrence
Minor impact on environment and/or society	Minimal impact on environment and/or society	No corrective measures are necessary to restore the previous situation	It is unlikely that the impact will materialise
Moderate impact on environment and/or society	Limited impact on environment and/or society	Easy to restore a situation equivalent to the previous one	It is possible that the impact will materialise
Medium impact on environment and/or society	Moderate impact on environment and/or society	Not easy to restore a situation equivalent to the previous one	It is likely that the impact will materialise
Severe impact on environment and/or society	Generalised impact on environment and/or society	Difficult to restore a situation equivalent to the previous one	It is very likely that the impact will materialise
Very severe impact on environment and/or society	Global impact on environment and/or society	Very difficult to restore a situation equivalent to the previous one	It is certain that the impact will materialise

Risk and opportunity assessment

The risk and opportunity assessment considers two main variables, financial effect and likelihood:

- Financial effect: refers to the effects derived from environmental, social or governance factors that may affect, either negatively (risk) or positively (opportunity), the Company's financial situation, financial performance, cash flows, access to financing or cost of capital in the short, medium or long terms. The financial effect is measured on a scale of 1 to 5, where 1 is minor and 5, very severe.
- Likelihood: refers to the probability that a risk or opportunity will materialise and is measured on a scale of 1 to 5, where 1 is unlikely and 5, certain. Risks and opportunities are always potential by definition.

Financial materiality assessment scales

Financial effect		Likelihood
Risks and opportunities		Potential risks and opportunities
Potential magnitude of financial effect[10]		Probability of occurrence
< 2.0 million €	The financial effect is minor	It is unlikely that the risk or opportunity will materialise
2.0 -11.8 million €	The financial effect is moderate	It is possible that the risk or opportunity will materialise
11.8 – 23.6 million €	The financial effect is major	It is likely that the risk or opportunity will materialise
23.6 – 47.3 million €	The financial effect is severe	It is very likely that the risk or opportunity will materialise
>47.3 million €	The financial effect is very severe	It is certain that the risk or opportunity will materialise

Finally, after establishing the assessment scales, the impacts, risks and opportunities were assessed by the sample selected from the internal and external stakeholder groups. All the large blocks of ROVI stakeholders were taken into consideration, consisting of the heads of ROVI's different areas, the workforce, shareholders and investors, suppliers, customers, healthcare professionals, the scientific community, patients and society. The scope of the interviews conducted and questionnaires distributed can be consulted under Disclosure Requirement SBM-2.

[10] The financial ranges were calculated in accordance with the figures of the Group's Consolidated Annual Accounts for 2023. Specifically, they were calculated as r recognised in the income statement.

d) Determination phase

The objective of the determination phase is to identify and specify which topics are material for the Group. First, the assessments of the internal and external stakeholder groups were analysed. Subsequent to the analysis, the IROs that had been assessed were weighted, assigning 60% to the assessment of the Company's ESG team and 40% to the assessment of the rest of the internal and external stakeholder groups.

Based on said weighting and an analysis of the consolidated results, a materiality threshold was defined. This was defined in accordance with the maximum and minimum values obtained for the two types of materiality:

- Impact materiality: a minimum value of 0.6 and a maximum value of 4.7 were obtained. Therefore, the results are scattered along the scales established,[11] resulting in very heterogeneous impacts levels among all the topics.
- Financial materiality: a minimum value of 0.3 and a maximum value of 3.5 were obtained. Therefore, the results are more concentrated on medium-low values, indicating low risk levels among all the topics.

Due to the difference between the values obtained for impacts and for risks and opportunities, two thresholds were established in order to determine the topics, sub-topics and sub-sub-topics that were material from the impact perspective, the financial perspective or both.

- Impact materiality: the threshold selected was the 50th percentile, which was the figure that is at the half-way point of the distribution. The value of the 50th percentile for the values obtained was 2.6, meaning that the impacts above this threshold were considered material and those below it were not considered material.
- Financial materiality: the threshold selected was the 30th percentile. The value of the 30th percentile for the scores obtained was 1.2,meaning that the risks and opportunities above this threshold were considered material and those below it were not considered material.

The reason for establishing a lower percentile for financial materiality was because the values obtained are lower on a scale of 1 to 5 compared to impact materiality. Therefore, if the 50th percentile had been selected, the risks and opportunities would have been minimal.

Additionally, mention should be made of the fact that the double materiality process changed considerably in comparison with the previous process conducted in 2022, due to the publication of the ESRS standards in July 2023.

- The previous assessment did not consider the value chain but only the Group's own operations.
- The previous materiality only considered possible impacts generated by ROVI's activity, but did not identify risks and opportunities associated to sustainability-related matters.
- The assessment methodology did not consider the variables of severity or likelihood for the impacts, but focused on the general importance of the matters.

In view of the foregoing, the present assessment means that the Group has made a significant effort to strictly comply with the provisions set out in the ESRS. In this respect, ROVI hopes to review its double materiality assessment in the medium term (1 to 5 years) depending on the advances in the sector and whether there are any significant changes in the business model, operations or Group perimeter.

Lastly, mention should be made of the fact that ROVI will integrate the process and results of the double materiality assessment into the Company's ICNFR system when it has previous reporting years that allow risks and controls to be detected. This integration will be intended to ensure the quality and reliability of the processes of generating, preparing and reporting non-financial information.

[11] Possibility of obtaining a maximum of [(5*5) = 25] / 5 = 5 and a minimum of [(1*1) = 1] / 5 = 0.2.

◦ Disclosure Requirement IRO-2: Disclosure requirements in ESRS covered by the undertaking's Report

The objective of this Disclosure Requirement is to establish the criteria that the Company must follow to ensure transparency in its Report. The purpose of said criteria is to provide an understanding of the Disclosure Requirements included in the Statement and highlight the topics that have been omitted as not material as a result of the materiality assessment.

The list of Disclosure Requirements results from the meticulous assessment process of all the topics, sub-topics and sub-sub-topics established in AR 16 of ESRS 1, based on the double materiality principle.

Of all the topics listed in AR 16 of ESRS 1, topic A3 "Affected communities" was considered as not applicable to ROVI from the beginning of the assessment. This was because the Group's activity has no impact on communities living adjacent to the Company's operations (local communities) or those living at a distance. Neither does it have any impact on indigenous peoples in its relations across the value chain. The main group on which the Group has an impact is considered to be the consumers or end-users who acquire its products. In this respect, since the aforementioned topic had been discarded since the understanding phase, no associated impacts, risks or opportunities were identified.

Likewise, the following sub-(sub-)topics were also excluded from the beginning of the assessment for the following reasons:

- **E3 - Water withdrawals**: the Group's activity does not imply direct water withdrawals but the consumption of water from the public water network at the different locations where it has direct presence, as well as the different locations across the value chain. In this respect, the withdrawal is included in water consumption and discharge.
- **E3 - Water discharges in the oceans:** the Group's activity does not generate direct discharges in the oceans but in the local water resources in the areas where it is present (mostly discharged into the public sewerage system or, in the case of the San Sebastián de los Reyes plant, into the river). In relation to the value chain, 91% of Group suppliers are European and, therefore, comply with the regulations on the sanitation and treatment of water and discharges in the public water network of their country. Likewise, the limit placed by ROVI on its value chain does not consider possible discharges that end up in the ocean after consumption by patients.
- **E3 - Extraction and use of marine resources:** neither the Group's activity nor the activities of the participants in its value chain are related to the withdrawal and/or use of marine resources. This has been checked with the list of Group suppliers and the list of raw materials consumed by ROVI.
- **E4 – Climate change:** neither the Group's activity nor the activities of the participants in its value chain are located in areas of high biological diversity in which climate change could drive a loss of biodiversity due to their activity.
- **E4 – Direct exploitation:** the Group does not carry out direct exploitation of organisms (animals/plants) for food purposes that has an impact on biodiversity loss. Although heparin suppliers do directly exploit pigs, it is not considered that said species can be linked to this sub-sub-topic since it does not involve direct exploitation that generates an impact on biodiversity loss.
- **E4 – Alien invasive species:** neither the Group's activity nor the activities of the participants in its value chain work with species whose introduction and/or spread by human action outside their natural distribution threatens biological diversity, food security, and human health and well-being.
- **E4 – Global species extinction risk:** neither the Group's activity nor the activities of the participants in its value chain generate impacts on local species or represent a global extinction risk for any species.
- **E4 - Land degradation:** neither the Group's activity nor the activities of the participants in its value chain are considered intensive in land use.
- **E4 – Desertification:** neither the Group's activity nor the activities of the participants in its value chain generate land degradation in arid, semi-arid or dry sub-humid areas.
- **E4 – Soil sealing:** neither the Group's activity nor the activities of the participants in its value chain involve activities related to soil sealing.

- **E4 – Impacts and dependencies on ecosystem services:** the Group's activity does not impact the benefits that people obtain from ecosystems. Additionally, in terms of resource procurement where the Group has the capacity to control and act, an exhaustive analysis was conducted of the list of raw materials used. In particular, the origin of two specific raw materials was examined since they could come from areas of high biological diversity or anthropogenic plantations. This impact is considered in the sub-topic "Direct impact drivers of biodiversity loss".
- **S1 and S2 – Adequate housing:** the Group has no control over the availability of adequate housing, with a suitable size and design to meet the minimum needs of the low-income families of value chain workers. Regarding its own workers, ROVI complies with the Workers' Statute and Royal Decree 231/2020 on the minimum interprofessional wage. Furthermore, 100% of its employees are covered by the collective labour agreement, which ensures that all of them have access to adequate housing. Regarding the value chain workers, the Code of Ethics for Suppliers specifies that the remuneration that the supplier pays to its employees must meet the following minimum requirements: adequate housing, access to drinking water and access to bathrooms.
- **S2 - Water and sanitation:** the Group cannot control the availability or sustainable management of water for the value chain workers.
- **S3 – Affected communities:** the Group's activity does not impact communities living adjacent to the Company's operations (local communities) or those living at a distance. Neither does it have any impact on indigenous peoples in its relations across the value chain. The main group on which the Group has an impact is considered to be the consumers or end-users who acquire its products. To verify the non-applicability of this standard, an exhaustive analysis was conducted of the list of raw materials used, finding that, although there are two raw materials that may come from areas of high biological diversity or anthropogenic plantations, there is no direct correlation between the extraction of these raw materials and negative impacts on communities.
- **S4 – Freedom of expression:** neither the Group's activity nor the activities of its partners restrict the freedom or opinion or expression of the consumers or end-users since the sector is highly regulated.

In this respect, all the topics listed above were discarded and the IRO assessment focused on the rest of the matters considered in the list of AR 16 (ESRS 1). The process conducted to assess said topics may be consulted under Disclosure Requirement IRO-1.

Of the total impacts, risks and opportunities assessed associated to the rest of the topics and sub-(sub-)topics established by the ESRS, the following topics and sub-(sub-)topics were not found to be material for the Group:

Topics:

- **E4 Biodiversity and ecosystems:** the topic was not considered material, probably because ROVI minimises use of natural resources from areas of great biodiversity or vulnerable to biodiversity loss. Furthermore, the Group has effective control mechanisms and systems in place (environmental impact studies, strict compliance with water discharge regulations through the integrated environmental authorisations and adhesion to Punto SIGRE, among others).

Sub-(sub-)topics

- **E2 - Pollution of living organisms and food resources.**
- **E2 - Substances of very high concern.**
- **S1 - Working conditions - Working time.**
- **S4 - Information-related impacts for consumers and/or end-users - Privacy.**
- **G1 - Whistleblower protection.**

Additionally, the sub-sub-topic "Discrimination" (S4) was assessed initially, although it was finally decided that neither the Group's activity nor the activities of its collaborators can impact the discrimination or non-discrimination against consumers and end-users because the sector is highly regulated. In this respect, ROVI cannot control the prices of the medicines it markets, since said control is exercised by the Inter-ministerial Pricing Commission (Ministry of Health) in Spain and, in the other countries where ROVI's products are marketed, by the pertinent body in each jurisdiction. Additionally, ROVI, like the

rest of the sector entities, complies with the obligation to include the trade mark on the packaging of the medicines it manufactures in Braille, as required by the Spanish Agency of Medicines and Medical Devices (AEMPS).

In relation to the way in which ROVI decided which information it should disclose on material IROs, the ESG area determined a materiality threshold. This threshold may be consulted under Disclosure Requirement IRO-1.

Thus, on the basis of the threshold defined, the material topics and associated IROs were determined, engaging the internal stakeholder groups to ensure they were consistent. As a result of the aforementioned process, the table of the Disclosure Requirements met in this Report is set out below:

	Disclosure Requirement	Section in which reported	Pages
General information - ESRS 2			
1. Bases for the general information	BP-1: General basis for preparation of the Report	a) Basis for preparation	1
	BP-2: Disclosures in relation to specific circumstances	a) Basis for preparation	2
2. Governance	SRS 2 GOV-3: integration of sustainability-related performance in incentive schemes	b) Governance	4
	GOV-2: Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	b) Governance	6
	GOV-3: Integration of sustainability-related performance in incentive schemes	b) Governance	7
	GOV-4: Statement on due diligence	b) Governance	7
	GOV-5: Risk management and internal controls over sustainability reporting	b) Governance	8
3. Strategy	SBM-1: Strategy, business model and value chain	c) Strategy	9
	SBM-2: Interests and views of stakeholders	c) Strategy	15
	SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model	c) Strategy	21
4. Management of impacts, risks and opportunities	IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities	d) Management of impacts, risks and opportunities	28
	IRO-2: Disclosure requirements in ESRS covered by the undertaking's Report	d) Management of impacts, risks and opportunities	34
	MDR-P: Policies adopted to manage material sustainability matters	d) Management of impacts, risks and opportunities	45
	MDR-A: Actions and resources in relation to material sustainability matters	d) Management of impacts, risks and opportunities	45
5. Metrics and targets	MDR-M: Metrics in relation to material sustainability matters	e) Metrics and targets	46
	MDR-T: Tracking effectiveness of policies and actions through targets	e) Metrics and targets	46
Environmental information- E1, E2, E3, E5			
European Union Taxonomy			
Background	-	European Union Taxonomy	47
Eligibility assessment	-	European Union Taxonomy	49
Alignment assessment	-	European Union Taxonomy	52
Calculation of key indicators	-	European Union Taxonomy	53
Results	-	European Union Taxonomy	56

	Disclosure Requirement	Section in which reported	Pages
E1 - Climate change			
1. Governance	ESRS 2 GOV-3: integration of sustainability-related performance in incentive schemes	ESRS E1 Climate change	63
2. Strategy	E1-1: Transition plan for climate change mitigation	ESRS E1 Climate change	63
	ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model	ESRS E1 Climate change	63
3. Management of impacts, risks and opportunities	ESRS 2 IRO-1: Description of the processes to identify and assess material climate-related impacts	ESRS E1 Climate change	65
	E1-2: Policies related to climate change mitigation and adaptation	ESRS E1 Climate change	69
	E1-3: Actions and resources in relation to climate-change policies	ESRS E1 Climate change	70
4. Metrics and targets	E1-4: Targets related to climate change mitigation and adaptation	ESRS E1 Climate change	73
	E1-5: Energy consumption and mix	ESRS E1 Climate change	74
	E1-6: Gross Scopes 1, 2, 3 and Total GHG emissions	ESRS E1 Climate change	75
	E1-7: AGHG removals and GHG mitigation projects financed through carbon credits	ESRS E1 Climate change	77
	E1-8: Internal carbon pricing	ESRS E1 Climate change	78
	E1-9: Anticipated financial effects for material physical and transition risks and potential climate-related opportunities	ESRS E1 Climate change	78
E2 - Pollution			
1. Management of impacts, risks and opportunities	ESRS 2 IRO-1: Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	ESRS E2 Pollution	79
	E2-1: Policies related to pollution	ESRS E2 Pollution	80
	E2-2: Actions and resources related to pollution	ESRS E2 Pollution	80
2. Metrics and targets	E2-3: Targets related to pollution	ESRS E2 Pollution	81
	E2-4: Pollution of air, water and soil	ESRS E2 Pollution	82
	E2-5: Substances of concern and substances of very high concern	ESRS E2 Pollution	82
	E2-6: Anticipated financial effects from material pollution-related risks and opportunities.	ESRS E2 Pollution	82
E3 - Water and marine resources			
1. Management of impacts, risks and opportunities	ESRS 2 IRO-1: Description of the processes to identify and assess material impacts,rsks and opportunities related to water and marine resources	ESRS E3 Water and marine resources	83
	E3-1: Policies related to water and marine resources	ESRS E3 Water and marine resources	83
	E3-2: Actions and resources related to water and marine resources	ESRS E3 Water and marine resources	84

	Disclosure Requirement	Section in which reported	Pages
E3 - Water and marine resources			
2. Metrics and targets	E3-3: Targets related to water and marine resources	ESRS E3 Water and marine resources	85
	E3-4: Water consumption	ESRS E3 Water and marine resources	86
	E3-5: Anticipated financial effects from material water and marine resources-related risks and opportunities	ESRS E3 Water and marine resources	87
E5 - Resource use and circular economy			
1. Management of impacts, risks and opportunities	ESRS 2 IRO-1: Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	ESRS E5 Resource use and circular economy	88
	E5-1: Policies related to resource use and circular economy	ESRS E5 Resource use and circular economy	89
	E5-2: Actions and resources related to resource use and circular economy	ESRS E5 Resource use and circular economy	89
2. Metrics and targets	E5-3: Targets related to resource use and circular economy	ESRS E5 Resource use and circular economy	91
	E5-4: Resource inflows	ESRS E5 Resource use and circular economy	92
	E5-5: Resource outflows	ESRS E5 Resource use and circular economy	93
	E5-6: Anticipated financial effects from material resource use and circular economy-related opportunities	ESRS E5 Resource use and circular economy	98
Social information - S1, S2, S4			
S1 - Own workforce			
1. Strategy	ESRS 2 SBM-2: Interests and views of stakeholders	ESRS S1 Own workforce	99
	ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model	ESRS S1 Own workforce	99
2. Management of impacts, risks and opportunities	S1-1: Policies related to own workforce	ESRS S1 Own workforce	103
	S1-2: Processes for engaging with own workers and workers' representatives about impacts	ESRS S1 Own workforce	104
	S1-3: Processes to remediate negative impacts and channels for own workers to raise concerns	ESRS S1 Own workforce	105
	S1-4: Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	ESRS S1 Own workforce	106

	Disclosure Requirement	Section in which reported	Pages
S1 - Own workforce			
3. Metrics and targets	S1-5: Targets related to managing material negative impacts, advancing positive impacts,and managing material risks and opportunities	ESRS S1 Own workforce	107
	S1-6: Characteristics of the undertaking's employees	ESRS S1 Own workforce	108
	S1-7: Characteristics of non-employee workers in the undertaking's own workforce.	ESRS S1 Own workforce	111
	S1-8: Collective bargaining coverage and social dialogue	ESRS S1 Own workforce	112
	S1-9: Diversity metrics	ESRS S1 Own workforce	112
	S1-10: Adequate wages	ESRS S1 Own workforce	113
	S1-11: Social protection	ESRS S1 Own workforce	114
	S1-12: People with disabilities	ESRS S1 Own workforce	114
	S1-13: Training and skills development metrics	ESRS S1 Own workforce	114
	S1-14: Health and safety metrics	ESRS S1 Own workforce	115
	S1-15: Work-life balance metrics	ESRS S1 Own workforce	117
	S1-16: Compensation metrics (pay gap and total compensation)	ESRS S1 Own workforce	118
	S1-17: Incidents, complaints and severe human rights impacts	ESRS S1 Own workforce	118
S2 - Workers in the value chain			
1. Strategy	ESRS 2 SBM-2:Interests and views of stakeholders	ESRS S2 Workers in the value chain	120
	ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model	ESRS S2 Workers in the value chain	120
2. Management of impacts, risks and opportunities	S2-1: Policies related to value chain workers	ESRS S2 Workers in the value chain	122
	S2-2: Processes for engaging with value chain workers about impacts	ESRS S2 Workers in the value chain	123
	S2-3: Processes to remediate negative impacts and channels for value chain workers to raise concerns	ESRS S2 Workers in the value chain	124
	S2-4: Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers and effectiveness of those actions	ESRS S2 Workers in the value chain	124
3. Metrics and targets	S2-5: Targets related to managing material negative impacts, advancing positive impacts,and managing material risks and opportunities	ESRS S2 Workers in the value chain	125
Consumers and end-users			
1. Strategy	ESRS 2 SBM-2:Interests and views of stakeholders	ESRS S4 Consumers and end-users	126
	ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model	ESRS S4 Consumers and end-users	126

	Disclosure Requirement	Section in which reported	Pages
Consumers and end-users			
2. Management of impacts, risks and opportunities	S4-1: Policies related to consumers and end-users	ESRS S4 Consumers and end-users	129
	S4-2: Processes for engaging with consumers and end users about impacts	ESRS S4 Consumers and end-users	130
	S4-3: Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	ESRS S4 Consumers and end-users	131
	S4-4: Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-usersand effectiveness of those actions	ESRS S4 Consumers and end-users	132
3. Metrics and targets	S4-5: Targets related to managing material negative impacts, advancing positive impacts,and managing material risks and opportunities	ESRS S4 Consumers and end-users	135
4. Company-specific information		Company-specific information (end of chapter ESRS S4)	136
Governance information - G1			
G1 - Business conduct			
1. Governance	ESRS 2 GOV-1: The role of the administrative, management and supervisory bodies	ESRS G1 Business conduct	140
	ESRS 2 IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities	ESRS G1 Business conduct	141
2. Management of impacts, risks and opportunities	G1-1: Corporate culture and business conduct policies and corporate culture	ESRS G1 Business conduct	142
	G1-2: Management of relationships with suppliers	ESRS G1 Business conduct	144
	G1-3: Prevention and detection of corruption and bribery	ESRS G1 Business conduct	145
3. Metrics and goals	G1-4: Confirmed incidents of corruption or bribery	ESRS G1 Business conduct	146
	G1-5: Political influence and lobbying activities	ESRS G1 Business conduct	146
	G1-6: Payment practices	ESRS G1 Business conduct	147

Additionally, ROVI sets out below a detailed table with the datapoints included in the ESRS derived from other European Union legislation

List of datapoints included in cross-cutting and topical standards that derive from other European Union legislation

Disclosure Requirement and related datapoint	Sustainable Finance Disclosure Regulation reference[12]	Pillar 3 reference[13]	Benchmark Regulation reference[14]	EU Climate Law reference[15]
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816(5), Annex II	
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1			
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicator number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453(6)Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818(7), Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article12.1 (d) to (g), and Article 12.2	
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book –	Delegated Regulation (EU) 2020/1818, Article 6	

[12] Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (Sustainable Finance Disclosures Regulation) (OJ L 317, 9.12.2019, p. 1).
[13] Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (Capital Requirements Regulation "CRR") (OJ L 176, 27.6.2013, p. 1).
[14]Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1).
[15]Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1). (5) Commission Delegated Regulation (EU) 2020/1816 of 17 July 2020supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards the explanation in the benchmark statement of how environmental, social and governance factors are reflected in each benchmark provided and published (OJ L 406, 3.12.2020, p. 1). (6) Commission Implementing Regulation (EU) 2022/2453 of 30 November 2022 amending the implementing technical standards laid down in Implementing Regulation (EU) 2021/637 as regards the disclosure of environmental, social and governance risks (OJ L 324,19.12.2022, p.1.). (7) Commission Delegated Regulation (EU) 2020/1818 of 17 July 2020supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards minimum standards for EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks (OJ L 406, 3.12.2020, p. 17).

Disclosure Requirement and related datapoint	Sustainable Finance Disclosure Regulation reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38climático) apartado 38	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1			
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1			
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1			
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)	
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)	
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II	
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.		
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2:Banking book -Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral		
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II	

Disclosure Requirement and related datapoint	Sustainable Finance Disclosure Regulation reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1			
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1			
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1			
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1			
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1			
ESRS E3-4 Total water consumption in m3 per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1			
ESRS2 - SMB-3 - E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1			
ESRS2 - SMB-3 - E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1			
ESRS2 - SMB-3 - E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1			
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1			
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1			
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1			
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1			
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1			
ESRS 2- SBM3 - S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex I			
ESRS 2- SBM3 - S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex I			

Disclosure Requirement and related datapoint	Sustainable Finance Disclosure Regulation reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I			
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S1-1 processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I			
ESRS S1-1 workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I			
ESRS S1-3 grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I			
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I			
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I			
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I			
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)	
ESRS 2- SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex I			
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1			
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and n. 4 Table #3 of Annex 1			
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	

Disclosure Requirement and related datapoint	Sustainable Finance Disclosure Regulation reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex 1			
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1			
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Indicator number 10 Table #1 Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1) ESRS S3-4	
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex 1			
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1			
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex 1			
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	IIndicator number 15 Table #3 of Annex 1			
ESRS G1-1 Protection of whistle-blowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1			
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II)	
ESRS G1-4 Standards of anti-corruption and anti-bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1			

ii. Disclosure Requirement on policies and actions

This Disclosure Requirement on policies and actions required in relation to each topical standard will be disclosed under each topical standard since the legislation requires specific policies and actions in environmental, social and governance matters. The disclosure requirements are as follows:

- Disclosure requirement - Policies MDR-P: Policies adopted to manage material sustainability matters.
- Disclosure Requirement - Actions MDR-A: Actions and resources in relation to material sustainability matters.

e) Metrics and targets

This Disclosure Requirement on goals required in relation to each topical standard will be disclosed under each topical standard when the legislation requires specific targets in environmental, social and governance matters. The disclosure requirements are as follows:

- Disclosure requirement - Metrics MDR-M: Metrics in relation to material sustainability matters.
- Disclosure requirement - Targets MDR- T: Tracking effectiveness of policies and actions through targets.

Environmental information

1. European Union Taxonomy

a. Background

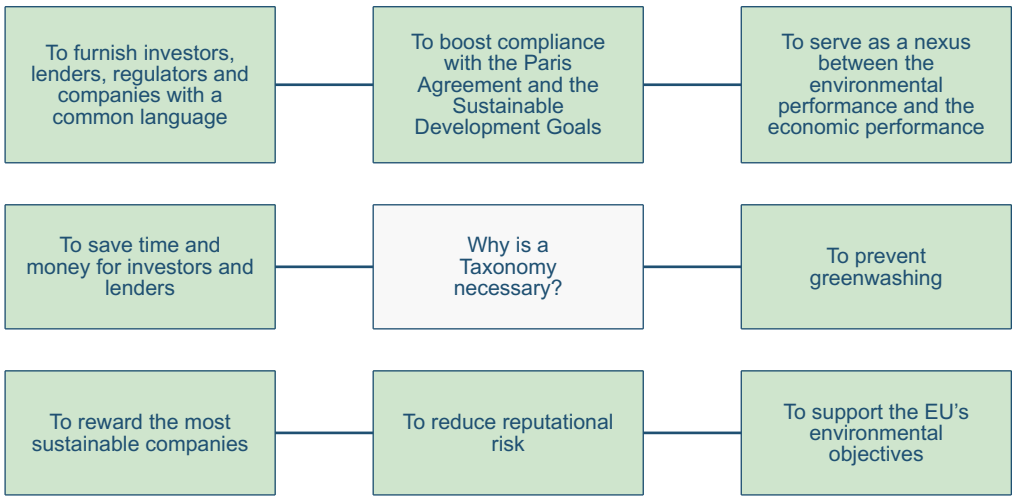
In its package of initiatives of 11 December 2019 known as the European Green Deal, the European Commission adopted an ambitious set of general measures to help improve the flow of money towards sustainable activities throughout the European Union. Since they allow investments to be redirected towards more sustainable technologies and companies, these measures will help Europe achieve climate neutrality by 2050.

One of these measures is the Taxonomy Regulation, Regulation (EU) 2020/852, which was followed by two delegated regulations to supplement it. First, Delegated Regulation 2021/2139 of 4 June 2021, which established a list of economic activities that qualify as contributing substantially to climate change mitigation or climate change adaption while causing no significant harm to any of the other environmental objectives. Second, Delegated Regulation 2021/2178 of 6 July 2021 described the key indicators to be disclosed by companies subject to the obligation to publish Non-Financial Statements under articles 19a and 29a of Directive 2013/34. As a result of the foregoing, a classification system for sustainable economic activities was established, defining what is and what is not sustainable on the basis of objective criteria. Thus, a common language was constructed for investors and companies in order to, first, direct investments towards more sustainable technologies and companies with a substantial positive impact on the climate and the environment and, second, promote compliance with the EU's climate objectives, the Paris Agreement and the Sustainable Development Goals of the United Nations.

In 2023, various changes were made to the EU taxonomy regulatory framework. First, on 27 June, Delegated Regulation (EU) 2023/2485 was approved, which established additional technical screening criteria for determining the conditions under which certain economic activities qualify as contributing substantially to climate change mitigation or climate change adaptation.

Additionally, on 27 June 2023, Delegated Regulation 2023/2486 was published, which established the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to the sustainable use and protection of water and marine resources, to the transition to a circular economy, to pollution prevention and control, or to the protection and restoration of biodiversity and ecosystems.

In short, the EU taxonomy establishes a series of harmonised criteria to determine whether an activity is sustainable, taking account of existing market practices and advice from a group of technical experts, thus laying the foundations for a series of standards and labels for sustainable financial products.



The Taxonomy establishes two screening criteria:

- **Eligible activities**: an economic activity carried on by a company is eligible when it meets the description of one of the activities listed in the annexes of Delegated Regulation 2021/2139 of 4 June 2021 or one of the activities listed in the

annexes of Delegated Regulation 2023/2486 of 27 June 2023. Eligibility is potential in nature, i.e. an eligible activity is one that could be green in accordance with the EU taxonomy.

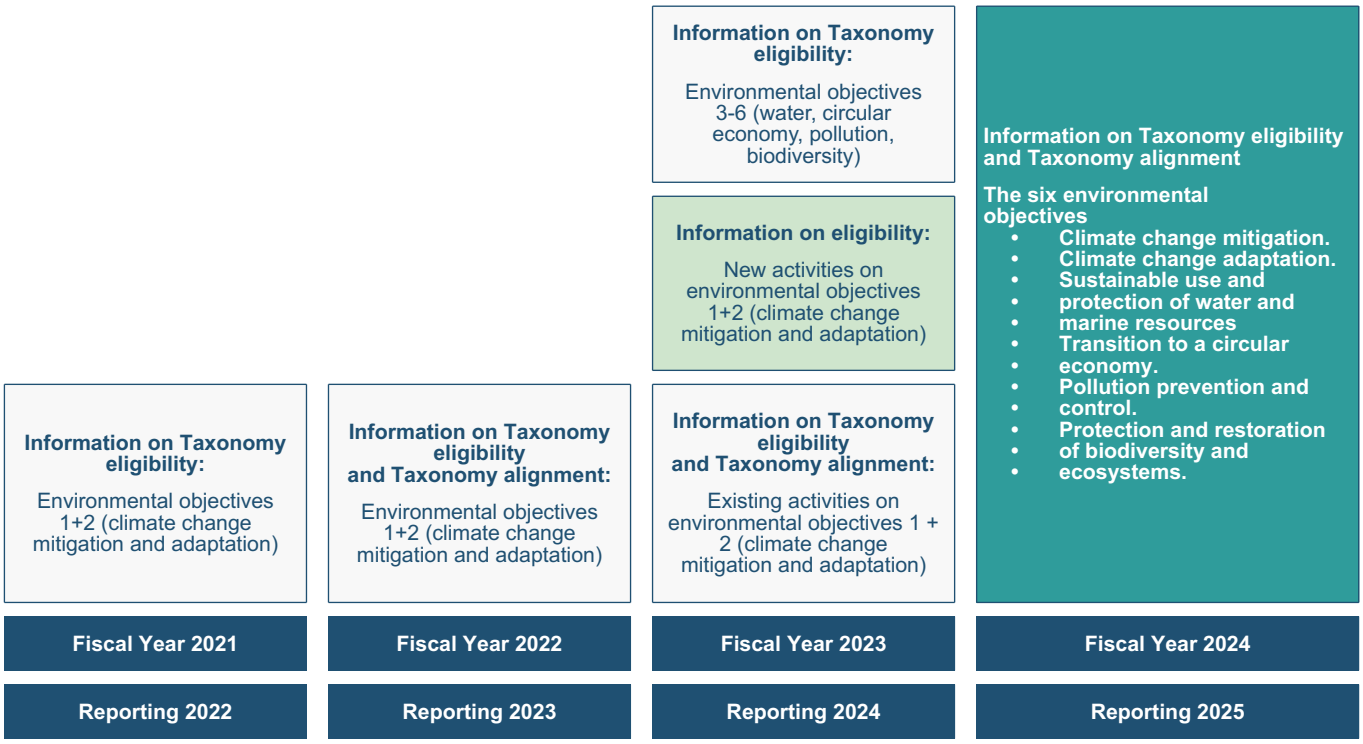
- **Aligned activities**: the alignment of an activity indicates its substantial contribution to one or more of the environmental activities defined by the European Commission. This concept is the result of meeting, not only the requirements contained in the definitions of the activities, but also the technical screening criteria of a substantial contribution, the principle of doing no significant harm (DNSH) to any other objectives (depending on the objective of the activity being screened) and some minimum social safeguards.

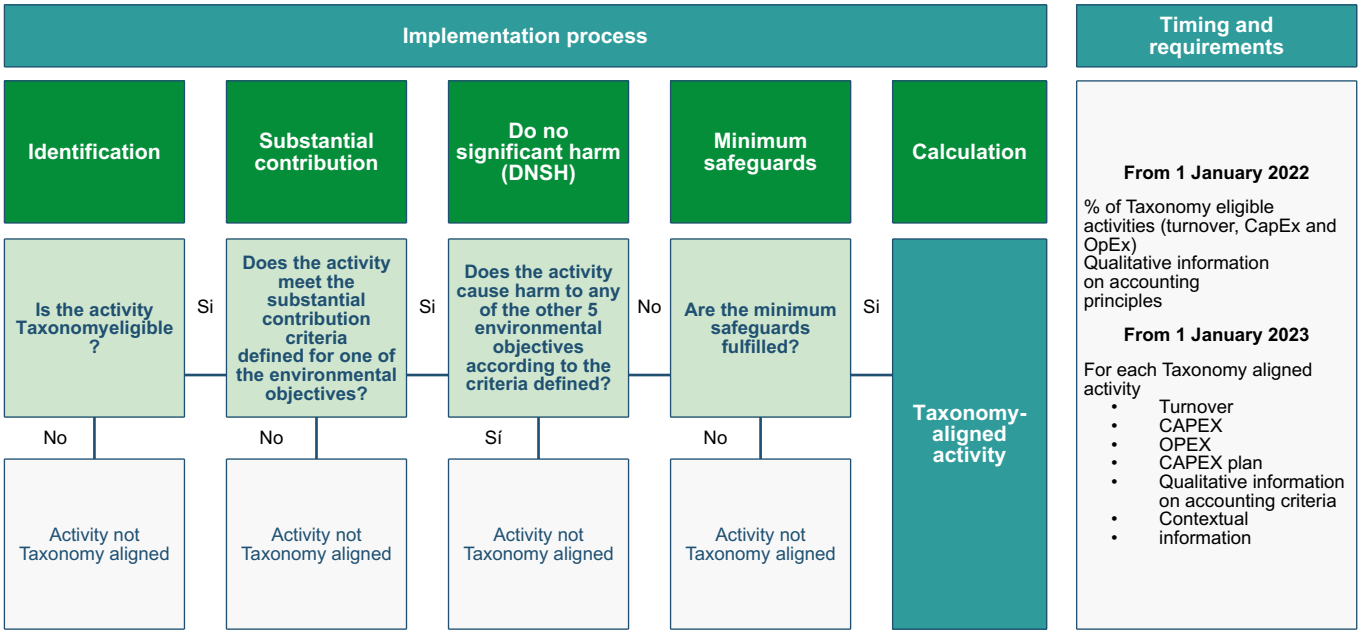
Likewise, Regulation 2021/2178 establishes the key economic indicators must that be disclosed: the percentages of the company's turnover, CapEx and OpEx represented by eligible or aligned activities.

For the 2022 reporting, non-financial companies (which include the ROVI Group) had to disclose their KPIs considering the eligibility and alignment of their taxonomy activities pursuant to the Climate Change Mitigation Annex.

For the 2023 reporting, companies had to disclose the eligibility and alignment of all their economic activities related to compliance with the Climate Change Mitigation and Adaptation objectives. Notwithstanding, in relation to the rest of the objectives, the ROVI Group only screened the eligibility of the new activities included in the annexes of Delegated Regulation 2023/2486.

For the 2024 reporting, companies subject to the disclosure of Taxonomy information have to disclose the eligibility and alignment in relation to all the environmental objectives. In this respect, ROVI will continue to disclose the eligibility of its economic activities in the Mitigation Annex and the Pollution Annex, as in previous years. Notwithstanding, in relation to the alignment of activities, the Group will only disclose the alignment of the activities in the Mitigation Annex since, after an internal assessment, it has been found impossible to report alignment of the revenue-generating activities (1.1 and 1.2 of the Pollution Annex), since it does not have an analysis of the water footprint for the production processes in accordance with the standard ISO 14046:201419. In this respect, it should be noted that the Group undertakes to carry out said analysis in 2025.





b. Eligibility screening

In 2024, eligibility screening was conducted by segregating in accordance with the Annexes applicable to the ROVI Group. Likewise, the eligibility screening of the activities was conducted considering the information provided by different departments of ROVI in the different business areas.

◦ Eligible activities

In this respect, the activities that are considered eligible for ROVI in 2024 in accordance with the Delegated Regulation of 4 June 2021 and its Climate Change Mitigation Annex are the following:

- **Activity 5.4**: “Renewal of waste water collection and treatment”.
- **Activity 7.3:** “Installation, maintenance and repair of energy efficiency equipment”.
- **Activity 7.4:** “Installation, maintenance and repair of charging stations for electric vehicles in buildings”.
- **Activity 7.5**: “Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling energy performance of buildings”.
- **Activity 7.6**: “Installation, maintenance and repair of renewable energy technologies”.

In addition, the activities that are considered eligible for ROVI in 2024 in accordance with the Delegated Regulation of 27 June 2023 and its Pollution Prevention Annex are the following:

- **Activity 1.1:** “Manufacture of active pharmaceutical ingredients (API) or active substances”.
- **Activity 1.2:** “Manufacture of medicinal products”.

It should be noted that, once the eligibility of the above mentioned activities had been determined, no differences from the activities reported in previous years were found. This is due to the fact that there had been no changes in the Group’s business model.

◦ Approach and assumptions

The approach and assumptions applied to determine the eligibility of the activities listed above are set out below. In this respect, the starting point should be the fact that ROVI’s main activity is the production and marketing of pharmaceutical products and, therefore, a large part of its turnover, as well as its CapEx and OpEx, is linked to the Group’s production process itself.

◦ Climate Change Mitigation Annex

Activity 5.4: "Renewal of waste water collection and treatment". As a result of the activity of its industrial complexes, in 2024, ROVI made an investment in the treatment of wastewater at its Escúzar complex. Likewise, the Group incurred maintenance expenses in relation to the catch basins at some of its industrial complexes (specifically Alcalá de Henares, San Sebastián de los Reyes and Julián Camarillo). In this respect, this activity is considered eligible as a result of the aforementioned investment and maintenance expenses.

Activity 7.3: "Installation, maintenance and repair of energy efficiency equipment". In 2024, ROVI, committed to the energy efficiency of its facilities, invested in assets that enabled it to meet this commitment at most of its industrial complexes. In this respect, the principal actions were the installation of LED luminaires and the replacement of equipment by new, more efficient equipment (heat pumps, air-conditioning systems and sunscreen vinyl, among others).

The criterion followed was for all the CapEx items related to replacements by more energy- efficient equipment were eligible, apart from those items that had the sole purpose of cooling related to the production process, "process cooling". In this connection, said cooling often affects the entire facility where the production process is taking place and, therefore, the Regulation on Thermal Installations in Buildings (RITE) is not met. In this situation, said items are not deemed eligible because they lose the potential measured through these indicators.

Likewise, ROVI incurred maintenance expenses for different types of equipment, such as coolers, boilers and air-conditioning systems, at its industrial complexes. In the same way as for the CapEx items, ROVI carried out exhaustive screening to identify the specific ratios that can be applied at its facilities (offices and common areas, not including spaces solely for use in the production process).

Therefore, the investment made to implement said measures, except those linked solely to the production process, as well as the maintenance expenses incurred, contributed to determining the eligibility of this activity.

Activity 7.4: "Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)". In 2024, ROVI installed charging points for electric vehicles at its San Sebastián de los Reyes complex.

Therefore, the investment made in said installation contributed to determining the eligibility of this activity. Likewise, maintenance was carried out on the charging points that already existed at said industrial complex.

Activity 7.5: "Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings". In 2024, ROVI continued with measures such as the installation of presence detectors and the use of a platform (the DEXMA platform) to monitor energy consumption, in order to promote energy saving at its complexes and offices. Likewise, ROVI incurred expenses in relation to the maintenance of the consumption monitoring platform and the maintenance of the energy management system at its Granada complex in accordance with ISO 50001.

Therefore, the investment made to implement said measures, together with the maintenance expenses, contributed to determining the eligibility of this activity.

Activity 7.6: "Installation, maintenance and repair of renewable energy technologies". In 2024, ROVI, committed to the use of renewable energy technologies, invested heavily in expanding the photovoltaic installations at the San Sebastián de los Reyes industrial complex. Likewise, in order to make the installations more efficient, ROVI incurred maintenance expenses on the solar panels at the complexes that have them.

Therefore, both the maintenance expenses and the installation of new panels contributed to determining the eligibility of the activity.

◦ Pollution Prevention Annex

Activity 1.1: "Manufacture of active pharmaceutical ingredients (API) or active substances".As a pharmaceutical company, ROVI generates revenue from the manufacture of active substances at its Granada and Escúzar complexes. At these complexes, ROVI manufactures, firstly, the active ingredient of the Moderna vaccine. Secondly, it manufactures the active ingredient of bemiparin and enoxaparin for the subsequent manufacture of its own products. Notwithstanding, the revenue from

the sale of bemiparin and enoxaparin is intercompany revenue, since it is received by Laboratorios Farmacéuticos ROVI on the sale to ROVI Pharma Industrial Services.

Activity 1.2: "Manufacture of medicinal products". As a pharmaceutical company, ROVI generates revenue from the manufacture of medicines using its own active ingredients that it produces (bemiparin and enoxaparin) or using active ingredients produced by a third party, adding the required excipients.

In this respect, both activities generate revenue, in addition to having CapEx and OpEx associated to them. Consequently, the eligibility of the two activities is determined on the basis of the revenue obtained and the CapEx and OpEx incurred by the Group in 2024.

The following table shows the rationale applied by the Group to compute each one of the indicators to the taxonomy activity that is applicable as per the Pollution Prevention Annex:

		Turnover	CapEx	OpEx
Manufacture of active ingredients	For the Moderna vaccine	Activity 1.1.	Activity 1.1.	Activity 1.1.
	Bemiparin and Enoxaparin	Intercompany	Activity 1.2. (*)	Activity 1.2. (*)
Manufacture of medicinal products	Own API + added excipients	Activity 1.2.	Activity 1.2.	Activity 1.2.
	Third-party API + added excipients	Activity 1.2.	Activity 1.2.	Activity 1.2.

*Note: The assumption adopted is that the CapEx items for for the manufacture of own API are computed in activity 1.2, since the purpose of this API is to manufacture a medicine (considering the activity overall).

Non-eligible as Taxonomy activities		
Healthcare material	Medicine packaging	Medicine distribution

Summary of eligible activities as numerator

		Turnover	CapEx	OpEx
Climate Change Mitigation	5.4. Renewal of waste water collection and treatment	x	✓	✓
	7.3. Installation, maintenance and repair of energy efficiency equipment	x	✓	✓
	7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	x	✓	✓
	7.5. Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	x	✓	✓
	7.6. Installation, maintenance and repair of renewable energy technologies	x	✓	✓
Pollution Prevention	1.1. Manufacture of active pharmaceutical ingredients (API) or active substances	✓	✓	✓
	1.2. Manufacture of medicinal products	✓	✓	✓

c. Alignment screening

After the process to identify the eligible activities pursuant to the Mitigation Annex.[16] the following were analysed:

- Technical criteria for substantial contribution to climate change mitigation/adaptation.
- Causing no significant harm to any of the other environmental objectives (DNSH).
- Minimum social safeguards.

The alignment screening of the activities was carried out considering the information provided by different departments of ROVI in different business areas.

Technical criteria for substantial contribution to climate change mitigation:

In accordance with Annexes I and II and Delegated Regulation 2021/2139 of 4 June 2021, for each CapEx and OpEx item associated to an eligible activity in 2024, compliance with the technical screening criteria for substantial contribution to climate change mitigation set in said Annexes for each activity has been analysed. In this respect:

- **For activity 7.3.** "Installation, maintenance and repair of energy efficiency equipment", eligible CapEx and OpEx items meet both the applicable minimum requirements set out in the national transposition of Directive 2010/31/ EU and the classification in the two highest classes of energy efficiency in accordance with Regulation (EU) 2017/1369, when applicable. Likewise, it was determined that each one of the items mentioned complies with at least one of the individual measures set out in the regulations (see activity 7.3 in Annex I of the Delegated Regulation of 4 June 2021, specifically the "Technical screening criteria" section).
- **For activity 7.4**. "Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)", Annex I of Delegated Regulation 2021/2139 of 4 June 2021 does not establish any additional requirements.
- **For activity 7.5**. "Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings", it was determined that each one of the CapEx and OpEx items complies with at least one of the individual measures established in the legislation (see activity 7.5 of Annex I of Delegated Regulation 2021/2139 of 4 June 2021, specifically the "Technical screening criteria" section).
- **For activity 7.6**. "Installation, maintenance and repair of renewable energy technologies", it was determined that each one of the CapEx and OpEx items complies with at least one of the individual measures established in the legislation (see activity 7.6 of Annex I of Delegated Regulation 2021/2139 of 4 June, 2021, specifically the "Technical screening criteria" section).

◦ DNSH:

Pursuant to Annexes I and II of Delegated Regulation 2021/2139 of 4 June 2021, for each CapEx and OpEx item linked to an eligible activity in 2024, compliance with the requirements ("Do no significant harm") established in said Annex for each activity was analysed. In this respect:

- **For activity 7.3.** "Installation, maintenance and repair of energy efficiency equipment", all the eligible CapEx and OpEx items comply with the requirements established in Appendix A[17] and Appendix C[18].
- **For activity 7.4.** "Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)", all eligible CapEx items meet the requirements established in Appendix A (see footnote 25).
- **For activity 7.5.** "Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings", all eligible CapEx and OpEx items meet the requirements established in Appendix A (see footnote 17).

[16] As mentioned at the beginning of this chapter, ROVI is not disclosing the alignment of the Pollution Annex activities in 2024 because they do not comply with the principle of "do not significant harm" to the rest of the environmental objectives (no water footprint analysis is available).
[17] ROVI has an analysis of physical climate risks and an adaptation plan for the risks identified as material. For further details, see IRO-1 and SBM-3 of ESRS E1 Climate Change.
[18] None of the activities has given rise to the manufacture, commercialisation or use of any of the substances listed in Appendix C.

- **For activity 7.6.** "Installation, maintenance and repair of renewable energy technologies", all eligible CapEx and OpEx items meet the requirements established in Appendix A (see footnote 17).

◦ Minimum social safeguards:

The minimum social safeguards are set out in article 18 of Delegated Regulation 2020/852, which states:

	Minimum safeguards
1	The minimum safeguards referred to in point (c) of Article 3 shall be procedures implemented by an undertaking that is carrying out an economic activity to ensure the alignment with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labour Organisation on Fundamental Principles and Rights at Work and the International Bill of Human Rights.
2	When implementing the procedures referred to in paragraph 1 of this Article, undertakings shall adhere to the principle of 'do no significant harm' referred to in point (17) of Article 2 of Regulation (EU) 2019/2088."

In this respect, the requirements are divided into four core topics: Human Rights, Bribery/Corruption, Taxation and Fair Competition.

- **Human rights**: ROVI holds a firm commitment to protect human rights and strives to ensure that the activities carried out within its sphere of influence do not violate human rights. To this end, it has different tools and mechanisms intended to ensure that this commitment is met (for further details, see the information included in the topical ESRS of the social block).
- **Corruption**: ROVI is committed to "zero tolerance" of bribery and corruption, rejecting any action that includes these practices as a way to pursue its own interests (for further details, see Disclosure Requirements G1-3 and G1-4 of ESRS G-1).
- **Taxation**: ROVI holds a commitment to meet all tax requirements and apply the best tax practices, always reporting transparently on its activities and meeting its tax obligations responsibly and efficiently (for further details, see Annex 1, information relating to "Other: financial performance").
- **Fair competition**: ROVI is firmly committed to achieving long-term success through fair competition, not resorting to any practices that affect the free market, as stated in its own Code of Ethics. Therefore, it promotes ethical business management that respects competition law and avoids any unfair practice that means obtaining unfair advantages or that could affect free competition.

d. Calculation of key indicators

In line with the content of Annex I of the Delegated Regulation of 6 July 2021, non-financial companies must disclose the percentage of turnover, CapEx and OpEx of their eligible and aligned activities in 2024 for the all the environmental objectives Taking the first article of said Annex as a basis, ROVI has calculated these indicators.

Likewise, it should be noted that the factors necessary to avoid double accounting were taken into account throughout the work process:

- The main information sources were the accounting and management information used in the consolidated income statement, based on the external reporting format for the National Securities Market Commission (CNMV).
- To analyse this accounting information, the subtotals were checked to ensure that the complete information was included at all times.

◦ Calculation of the percentage of turnover

The proportion of turnover to which article 8(2), point (a), of Regulation (EU) 2020/852 refers, shall be calculated as the part of the net turnover derived from products or services, including intangibles, associated with Taxonomy-aligned economic activities (numerator), divided by the net turnover (denominator) as defined in article 2, point (5), of Directive 2013/34/EU. The turnover shall cover the revenue recognised pursuant to International Accounting Standard (IAS) 1, paragraph 82(a) as adopted by Commission Regulation (EC) No 1126/2008.

Revenue-generating activities for ROVI in 2024 were activities 1.1. "Manufacture of active pharmaceutical ingredients (API) or active substances" and 1.2. "Manufacture of medicinal products" from the Pollution Prevention Annex. In this respect, ROVI has considered the aggregate of the eligible turnover of these two activities to be the numerator.

The process to calculate the amounts of the numerator consisted of an exhaustive analysis of all the revenue generated by the the company ROVI Pharma Industrial Services, S.A.U. in 202[19]4. Every item was examined individually, considering the reason why the revenue was received, discarding any items that did not fall within the description of the activities, with the ultimate purpose of finding out which specific items were eligible and to which activity they should be allocated.

The amounts used as the denominator correspond to the consolidated net turnover of the ROVI Group disclosed in its Consolidated Annual Accounts ("Consolidated Income Statement" section).

◦ Calculation of the percentage of CapEx

It is calculated as the numerator divided by the denominator, the denominator covering the additions to tangible and intangible assets during the financial year considered before depreciation, amortisation and any re-measurements, including those resulting from revaluations and impairments, for the relevant financial year, excluding fair value changes. The denominator shall also cover additions to tangible and intangible assets resulting from business combinations.

For non-financial undertakings applying international financial reporting standards (IFRS) as adopted by Regulation (EC) No 1126/2008, CapEx shall cover costs that are accounted based on:

- IAS 16 Property, Plant and Equipment, paragraphs 73, (3) point (i) and point (iii);
- IAS 38 Intangible Assets, paragraph 118, (e), point (i);
- IAS 40 Investment Property, paragraphs 76, points (a) and (b) (for the fair value model);
- IAS 40 Investment Property, paragraph 79 (d), points (i) and (ii) (for the cost model);
- IAS 41 Agriculture, paragraph 50, points (b) and (e);
- IFRS 16 Leases, paragraph 53, point (h).

For non-financial undertakings applying national generally accepted accounting principles (GAAP), CapEx shall cover the costs accounted under the applicable GAAP that correspond to the costs included in the capital expenditure by non-financial undertakings applying IFRS.

Leases that do not lead to the recognition of a right-of-use over the asset shall not be counted as CapEx.

The numerator equals to the part of the capital expenditure included in the denominator that is any of the following:

I. Related to assets or processes that are associated with Taxonomy-aligned economic activities;

II. Part of a plan to expand Taxonomy-aligned economic activities or to allow Taxonomy-eligible economic activities to become Taxonomy-aligned ('CapEx plan') under the conditions specified in the second subparagraph of point 1.1.2.2 of Annex I of the Delegated Regulation of 6 July, 2021 (relative to the 'CapEx plan');

III. Related to the purchase of output from Taxonomy-aligned economic activities and individual measures enabling the target activities to become low-carbon or to lead to greenhouse gas reductions, notably activities listed in points 7.3. to

[19] In 2024, all the contract manufacturing process was billed through said company while, in 2023, it was invoiced through the company Laboratorios Farmacéuticos Rovi, S.A.

7.6 of Annex I to the Climate Delegated Act, as well as other economic activities listed in the delegated acts adopted pursuant to Article 10(3), Article 11(3), Article 12(2), Article 13(2), Article 14(2) and Article 15(2) of Regulation (EU) 2020/852 and provided that such measures are implemented and operational within 18 months.

For ROVI, the eligible activities with associated CapEx in 2024 were the following

Climate Change Mitigation Annex	Pollution Prevention Annex
Activity 5.4. Activity 7.3. Activity 7.4. Activity 7.5. Activity 7.6.	Activity 1.1. Activity 1.2.

To analyse the numerator, ROVI screened all the items added to CapEx in 2024.

- For CapEx items related to the Mitigation Annex, ROVI conducted an exhaustive screening, which consisted of verifying that each one of the invoices associated to the CapEx items added met the description contained in the Taxonomy regulations, therefore allocating the value shown on the invoices to the CapEx numerator.[20]
- For CapEx items related to the Pollution Prevention Annex, ROVI calculated the totality of the CapEx items added without making a detailed screening at invoice level, since the CapEx added is, in its entirety, assumed to contribute to either the manufacture of the active substance or the manufacture of a medicine. This screening was performed by segregating each CapEx item added by cost centre.

In the course of the screening, double accounting of items was avoided, computing the items that are directly related to the description of each taxonomy activity with each activity.[21]

The denominator corresponds to the Group's total CapEx, which includes investments in both property, plant and equipment and intangible assets, as well as right-of-use assets, disclosed in the Consolidated Annual Accounts (in the section "Increases in non-current non-financial assets").[22]

◦ Calculation of the percentage of OpEx

The proportion of OpEx to which article 8(2), point b), of Regulation (EU) 2020/852 refers shall be calculated as the numerator divided by the denominator as specified in points 1.1.3.1 and 1.1.3.2 of the Annex 1 to the Delegated Regulation of 6 July, 2021, the latter covering direct non-capitalised costs that relate to research and development, building renovation measures, short-term lease, maintenance and repair, and any other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment by the undertaking or third party to whom activities are outsourced that are necessary to ensure the continued and effective functioning of such assets.

Additionally, non-financial companies that apply national GAAP and are not capitalising right-of-use assets shall include lease costs in the OpEx.

The numerator equals to the part of the operating expenditure included in the denominator that is any of the following:

i. Related to assets or processes associated with Taxonomy-aligned economic activities, including training and other human resources adaptation needs, and direct non-capitalised costs that represent research and development;

ii. Part of the CapEx plan to expand Taxonomy-aligned economic activities or allow Taxonomy-eligible economic activities to become Taxonomy-aligned within a predefined timeframe as set out in the second paragraph of point 1.1.3.2 of Annex I to the Delegated Regulation of 6 July, 2021 relative to 'CapEx plan').

[20] In cases where the invoices that make up the CapEx items are not related in their entirety with any activity described in the regulation.
[21] For example, the LED luminaires of a new building constructed to expand ROVI's production capacity were computed to activity 7.3 of the Mitigation Annex, while the rest of the investment made in the construction of said building was computed to activity 1.1/1.2 depending on whether it related to active ingredient or medicinal product manufacturing.
[22] The CapEx figure used includes the additions related to rights of use recognised in accordance with International Financial Reporting Standard (IFRS) 16 "Leases".

iii. Related to the purchase of output from Taxonomy- aligned economic activities and to individual measures enabling the target activities to become low-carbon or to lead to greenhouse gas reductions as well as individual building renovation measures as identified in the delegated acts adopted pursuant to Article 10(3), Article 11(3), Article 12(2), Article 13(2), Article 14(2) or Article 15(2) of Regulation (EU) 2020/852 and provided that such measures are implemented and operational within 18 months.

For ROVI, the OpEx indicator considers solely costs related to research and development, short-term leases and maintenance and repairs. ROVI does not consider individual building renovation measures and any other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment by the company or third party to whom activities are outsourced that are necessary to ensure the continued and effective functioning of such assets as OpEx.

In this respect, for ROVI the eligible activities with associated OpEx in 2024 were the following:

Climate Change Mitigation Annex	Pollution Prevention Annex
Activity 5.4. Activity 7.3. Activity 7.4. Activity 7.5. Activity 7.6.	Activity 1.1. Activity 1.2.

To analyse the OpEx numerator, ROVI screened the following accounts: “622. Repairs and maintenance” and “621 Leases and royalties”, as well as the account relating to R&D equipment maintenance.

- To screen the activities included in the Mitigation Annex, ROVI worked with each one of the persons responsible for its industrial complexes in order to identify items directly related to the activities mentioned in said Annex through an exhaustive screening.
- To screen the activities in the Pollution Prevention Annex, in line with the criterion followed to analyse the CapEx. ROVI segregated all the items that should be considered in the Taxonomy screening and discarded those that were not applicable. Likewise, mention should be made of the fact that the R&D-related operating expenses relate, in their entirety, to activity 1.2. “Manufacture of medicinal products”.

In the course of the screening, double accounting of items was avoided, computing the items that are directly related to the description of each taxonomy activity with each activity.

The denominator includes total R&D expenses, repair and maintenance expenses and operating lease expenses disclosed in ROVI’s consolidated Annual Accounts (sections “Other operating expenses” and “Research and Development expenses”).

e. Results

The proportion of eligible and non-eligible activities in accordance with European Union Taxonomy is shown below:

% Eligibility		
Turnover **37.535 %** (286,673.99 thousand euros)	**CapEx** **71.987%** (47,201.94 thousand euros)	**OpEx** **26.667 %** (9,933.05 thousand euros)

% Non-eligibility		
Turnover **62.465 %** (477,075.01 thousand euros)	**CapEx** **28.013 %** (18,368.06 thousand euros)	**OpEx** **73.333 %** (27,314.95 thousand euros)

% Alignment		
Turnover **0 %**	**CapEx*** **1.269 %** (832.35 thousand euros)	**OpEx*** **0.394 %** (146.88 thousand euros)

% Non-alignment		
Turnover* **100 %**	**CapEx*** **98.731 %** (64,737.64 thousand euros)	**OpEx*** **99.606 %** (37,101.11 thousand euros)

(*) In 2024, ROVI does not report the alignment figures for activities 1.1. and 1.2. of the Pollution Prevention Annex since no water footprint is available.

Turnover

Financial Year 2024	Economic activities	A. Taxonomy - elegible activities	A.1. Environmentally sustainable activities (Taxonomy-aligned)	Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)	Of which Enabling	Of which Transitional	A.2. Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)	Manufacture of active pharmaceutical ingredients (API) or active substances (*)	Manufacture of medicinal products (*)	Turnover of Taxonomy eligible but not environmentally sustainable activities (not Taxonomy aligned activities) (A.2)	A Turnover of Taxonomy eligible activities (A.1+A.2)	B . Taxonomy -Non-elegible activities	Turnover of Taxonomy non eligible activities (B)	Total
2024	Code							PPC 1.1	PPC 1.2					
	Turnover (€)			-	-	-		19,593,522	267,080,464	286,673,985	286,673,985		477,075,014	**763,749,000**
	Proportion of Turnover 2024			0%	0%	0%		2.565%	34.970%	37.535%	37.535%		62.465%	**100%**
Substantial contribution criteria	Climate Change Mitigation			0%	0%	0%		N/EL	N/EL	0%	0%			
	Climate Change Adaptation			0%	0%			N/EL	N/EL	0%	0%			
	Water			0%	0%			N/EL	N/EL	0%	0%			
	Pollution			0%	0%			EL	EL	37.535%	37.535%			
	Circular Economy			0%	0%			N/EL	N/EL	0%	0%			
	Biodiversity			S	0%			N/EL	N/EL	0%	0%			
DNSH criteria ("Does not significantly harm")	Climate Change Mitigation			S	S	S								
	Climate Change Adaptation			S	S	S								
	Water			S	S	S								
	Pollution			S	S	S								
	Circular Economy			S	S	S								
	Biodiversity			S	S	S								
	Minimum Safeguards			S	S	S								
	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) turnover, year 2023			0%	0%	0%		2.747%	33.265%	36.012%	36.012%			
	Category enabling activity				F									
	Category transitional activity					T								

(*) ROVI will not report alignment in 2024

(*) In 2024, ROVI is not reporting alignment figures for activities 1.1 and 1.2 of the Pollution Prevention Annex, given that it does not have an analysis of the water footprint.

CapEx

Financial Year 2024	Economic activities		Installation, maintenace and repair of energy efficiency equipment	Installation maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings	Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	Installation, maintenance and repair of renewable energy technologies	CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)	Of which Enabling	Of which Transitional
2024	Code	A. Taxonomy - elegible activities / A.1. Environmentally sustainable activities (Taxonomy-aligned)	CCM 7.3	CCM 7.4	CCM 7.5	CCM 7.6			
	CapEx (€)		690,912	8,591	90,517	42,336	832,357	832,357	-
	Proportion of CapEx 2024		1.054%	0.013%	0.138%	0.065%	1.269%	1.269%	—%
Substantial contribution criteria	Climate Change Mitigation		S	S	S	S	1.269%	1.269%	—%
	Climate Change Adaptation		N/EL	N/EL	N/EL	N/EL	0%	0%	
	Water		N/EL	N/EL	N/EL	N/EL	0%	0%	
	Pollution		N/EL	N/EL	N/EL	N/EL	0%	0%	
	Circular Economy		N/EL	N/EL	N/EL	N/EL	0%	0%	
	Biodiversity		N/EL	N/EL	N/EL	N/EL	0%	0%	
DNSH criteria ("Does not significantly harm")	Climate Change Mitigation		S	S	S	S	S	S	S
	Climate Change Adaptation		S	S	S	S	S	S	S
	Water		S	S	S	S	S	S	S
	Pollution		S	S	S	S	S	S	S
	Circular Economy		S	S	S	S	S	S	S
	Biodiversity		S	S	S	S	S	S	S
	Minimum Safeguards		S	S	S	S	S	S	S
	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx, year 2023		0.581%	0.008%	0.099%	1.457%	2.145%	2.145%	0%
	Category enabling activity		F	F	F	F		F	
	Category transitional activity								T

CapEx

Financial Year 2024	Economic activities	A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)	Manufacture of active pharmaceutical ingredients (API) or active substances (*)	Manufacture of medicinal products (*)	Installation, maintenance and repair of energy efficiency equipment	CapEx of Taxonomy eligible but not environmental sustainable activities (not Taxonomy-aligned activities) (A.2)	A. CapEx of Taxonomy eligible activities (A.1+A.2)	B . Taxonomy -Non-elegible activities	CapEx of Taxonomy non eligible activities (B)	Total
2024	Code		PPC 1.1	PPC 1.2	CCM 5.4					
	CapEx (€)		120,152	46,224,004	25,426	46,369,582	47,201,939		18,368,061	**65,570,000**
	Proportion of CapEx 2024		0.183%	70.496%	0.039%	70.718%	71.987%		28.013%	**100%**
Substantial contribution criteria	Climate Change Mitigation		N/EL	N/EL	N/EL	0.039%	1.308%		(*) In 2022, this activity did not require eligibility screening.	
	Climate Change Adaptation		N/EL	N/EL	N/EL	0%	0%			
	Water		N/EL	N/EL	N/EL	0%	0%			
	Pollution		N/EL	N/EL	N/EL	70.679%	70.679%			
	Circular Economy		N/EL	N/EL	N/EL	0%	0%			
	Biodiversity		N/EL	N/EL	N/EL	0%	0%			
DNSH criteria ("Does not significantly harm"	Climate Change Mitigation									
	Climate Change Adaptation									
	Water									
	Pollution									
	Circular Economy									
	Biodiversity									
	Minimum Safeguards									
	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx, year 2023		0.030%	68.457%	N/A	68.516%	70.661%			
	Category enabling activity									
	Category transitional activity									

(*) In 2024, ROVI is not reporting alignment figures for activities 1.1 and 1.2 of the Pollution Prevention Annex, given that it does not have an analysis of the water footprint.

OpEx

Financial Year 2024	Economic activities	A. Taxonomy - elegible activities / A.1. Environmentally sustainable activities (Taxonomy-aligned)	Installation, maintenance and repair of energy efficiency equipment	Installation, maintenance and repairs of electric vehicle charging points in buildings (and in parking spaces adjacent to buildings)	Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	Installation, maintenance and repair of renewable energy technologies	OpEx of environmentally sustainable activities (Taxonomy aligned) (A.1)	Of which Enabling	Of which Transitional
2024	Code		CCM 7.3	CCM 7.4	CCM 7.5	CCM 7.6			
	OpEx (€)		127,912	2,869	8,095	8,007	146,883	146,883	0
	Proportion of OpEx 2024		0.343%	0.008%	0.022%	0.021%	0.394%	0.394%	0%
Substantial contribution criteria	Climate Change Mitigation		S	S	S	S	0.394%	0.394%	0%
	Climate Change Adaptation		N/EL	N/EL	N/EL	N/EL	0%	0%	
	Water		N/EL	N/EL	N/EL	N/EL	0%	0%	
	Pollution		N/EL	N/EL	N/EL	N/EL	0%	0%	
	Circular Economy		N/EL	N/EL	N/EL	N/EL	0%	0%	
	Biodiversity		N/EL	N/EL	N/EL	N/EL	0%	0%	
DNSH criteria ("Does not significantly harm"	Climate Change Mitigation		S	S	S	S	S	S	S
	Climate Change Adaptation		S	S	S	S	S	S	S
	Water		S	S	S	S	S	S	S
	Pollution		S	S	S	S	S	S	S
	Circular Economy		S	S	S	S	S	S	S
	Biodiversity		S	S	S	S	S	S	S
	Minimum Safeguards		S	S	S	S	S	S	S
	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx, year 2023		0.081%	N/A	0.041%	0.013%	0.136%	0.136%	0%
	Category enabling activity		F	F	F	F		F	
	Category transitional activity								T

OpEx

Financial Year 2024	Economic activities	A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)	Manufacture of active pharmaceutical ingredients (API) or active substances (*)	Manufacture of medicinal products (*)	Renewal of waste water collection and treatment	OpEx of Taxonomy eligible but not environmentally sustainable activities (not Taxonomy aligned activities) (A.2)	A. OpEx of Taxonomy eligible activities (A.1+A.2)	B . Taxonomy -Non-elegible activities	OpEx of Taxonomy non eligible activities (B)	Total
2024	Code		PPC 1.1	PPC 1.2	CCM 5.4					
	OpEx (€)		248,173	9,498,144	39,847	9,786,164	9,933,047		27,314,953	**37,248,000**
	Proportion of OpEx 2024		0.666%	25.500%	0.107%	26.273%	26.667%		73.333%	**100%**
Substantial contribution criteria	Climate Change Mitigation		N/EL	N/EL	EL	0.107%	0.501%	(*) In 2022, this activity did not require eligibility screening		
	Climate Change Adaptation		N/EL	N/EL	N/EL	0%	0%			
	Water		N/EL	N/EL	N/EL	0%	0%			
	Pollution		EL	EL	N/EL	26.166%	26.166%			
	Circular Economy		N/EL	N/EL	N/EL	0%	0%			
	Biodiversity		N/EL	N/EL	N/EL	0%	0%			
DNSH criteria ("Does not significantly harm"	Climate Change Mitigation									
	Climate Change Adaptation									
	Water									
	Pollution									
	Circular Economy									
	Biodiversity									
	Minimum Safeguards									
	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx, year 2023		1.325%	24.063%	0.061%	25.459%	25.595%			
	Category enabling activity									
	Category transitional activity									

(*) In 2024, ROVI is not reporting alignment figures for activities 1.1 and 1.2 of the Pollution Prevention Annex, given that it does not have an analysis of the water footprint.

	Proportion of turnover/Total turnover		Proportion of CapEx/Total CapEx		Proportion of OpEx/Total OpEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective	Taxonomy-aligned per objective	Taxonomy-eligible per objective	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0%	0%	1.27%	1.31%	0.39%	0.50%
CCA	0%	0%	0%	0%	0%	0%
WTR*	0%	0%	0%	0%	0%	0%
CE	0%	0%	0%	0%	0%	0%
PPC	0%	37.54%	0%	70.68%	0%	26.17%
BIO	0%	0%	0%	0%	0%	0%

(*) In 2024, ROVI is not reporting alignment figures for activities 1.1 and 1.2 of the Pollution Prevention Annex, given that it does not have an analysis of the water footprint.

Nuclear related activities		
1	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
Fossil gas related activities		
4	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6	undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

2. ESRS E1. Climate change

The objective of this chapter is to provide an understanding of how ROVI's activity affects climate change, taking account of material actual or potential, positive or negative impacts, and the mitigation efforts that are being implemented in line with the Paris Agreement.

Likewise, details are given of the Group's plans and capacity to adapt its strategy and business model in line with the transition to a sustainable economy and to contribute to limiting global warming to 1.5ºC. The actions taken by ROVI to prevent, mitigate or remediate any actual or potential, positive or negative impacts and to address the material risks and opportunities are also described.

a. Governance

◦ Disclosure Requirement related to ESRS 2 GOV-3: integration of sustainability-related performance in incentive schemes

The objective of this Disclosure Requirement is to disclose to report users how ROVI integrates sustainability-related matters into the incentive system of its governing, management and supervisory bodies.

In this respect, the variable remuneration of one of the executive members of the Board of Directors considers climate change-related environmental criteria. Specifically, the target is linked to offsetting 100% of Scopes 1 and 2 CO_2 emissions and 20% of Scope 3 emissions and represents 10% of the variable remuneration of the board member to whom it is assigned.

b. Strategy

◦ Disclosure Requirement E1-1: Transition plan for climate change mitigation

The objective of this Disclosure Requirement is to disclose the mitigation efforts that ROVI is making or plans to make to ensure that its strategy and business model are compatible with the transition to a sustainable economy and with limiting global warming to 1.5ºC in line with the Paris Agreement.

At present, ROVI has a corporate action framework that promotes actions to avoid, reduce and offset greenhouse gas emissions but it has not formally drawn up a transition plan at corporate level that includes GHG emission reduction targets. Said framework includes assessing and proposing energy-saving and efficiency measures, the definition of a renewable energy and guarantee of origin management plan, possibilities of taking action in relation to the supply chain and other indirect emission sources, and the definition of offsetting strategies and capture alternatives, among other items.

Notwithstanding, in 2024, ROVI worked on specific studies at the Alcalá de Henares and San Sebastián de los Reyes industrial plants in order to establish greenhouse gas emission reduction measures. These facilities were selected initially because they are those that generate the most Scope 1 emissions, but the plan will be rolled out to all the plants at a later date, given that many of the proposed actions can be extrapolated to the rest of the facilities.

In this respect, the results of the studies conducted at the aforementioned two plants in 2024 will allow the Group to assess its capacity to prepare a corporate transition plan, although no specific date has yet been set for preparing, approving and adopting such a plan.

◦ Disclosure Requirement related to ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

The objective of this Disclosure Requirement is to describe the resilience of ROVI's strategy and business model in relation to climate change.

As the starting point of the resilience analysis, ROVI assessed the climate-related physical and transition hazards to determine the possible risks to which it could be exposed.

The physical risks arise from the increase in extremes of weather (acute) or long-term effects due to changes in climate patterns (chronic), while the transition risks arise directly or indirectly from the process of adapting to a lower-carbon economy which is more sustainable from an environmental point of view. In this respect, the risks described below were identified as material:

Physical climate risks

- Equipment failure arising from periods of temperature extremes (acute physical risk).
- Water stress at the Granada and Escúzar plants (chronic physical risk).

With regard to potential equipment failures, in order to increase the Group's operational resilience in future events related to heat extremes, ROVI drew up an adaptation plan which identified all the equipment and installations whose operations could be affected if the temperature rose above 42.3ºC at the Madrid plants or 43.5ºC at the Granada plants. For each piece of equipment or installation, a set of specific prevention and/or adaptation measures were proposed, which are currently being taken into consideration.

In addition to operational resilience, ROVI has considered its strategic resilience (planning and financial resources) in the event of possible climate change-related changes, events or uncertainties. In this respect, the contract manufacturing agreements with strategic customers and the opening of the Group's new Escúzar plant in 2023 for the manufacture of the active ingredient of heparins require ROVI to anticipate the climate-related risks identified and to make monetary investments in assets that enable it to be resilient.

Regarding water-stress risk, the result of the analysis indicates that the plants located in Granada and Escúzar could see a decrease in their production capacity due to potential cuts in the water supply. Therefore, the engineering teams at both these plants have developed an adaptation plan with the objective of implementing the actions during 2025. This plan encompasses a number of measures, which include the possibility of increasing the water storage volume, as well as the water reduction targets established for the Granada and Escúzar complexes: reductions of 1.5% and 2.5%, respectively.

Climate-related transition risks

The assessment of climate-related transition risks analyses how the transition towards a low-carbon, resilient economy could affect the macroeconomic trends linked to the Group, its consumption and its energy mix, as well as its technology deployment. Notwithstanding, in the case of ROVI, the only potentially significant risk, an increase in the cost of CO_2 emissions, was not found to be material in the scenarios and time horizons considered (short, medium and long term). Therefore, no mitigation plan was developed.

General Business Continuity Plan

In addition, in order to reinforce the Group's resilience in both operational and strategic terms, in 2024, ROVI approved a General Business Continuity Plan. As mentioned previously, a key element of this Plan was a business continuity risk assessment, in order to identify and assess any possible threats or vulnerabilities that could jeopardise ROVI's operations. This study allowed a series of inherent risks to be identified that could have a significant impact on ROVI's capacity to guarantee the continuity of its activities, processes or services in the event of disruptive events arising from the natural, industrial, human, technological or supplier-related threats identified.

Regarding climate change-related threats, the following may be highlighted: torrential rains, blizzards, heatwaves, power cuts and flooding, among others. When assessing these risks, priority was placed upon those that represent the greatest threats to the continuity of ROVI's business and safeguards were proposed to verify and/or assess the inherent risks identified with results: very serious, serious, high, moderate and, in some cases, minor, ruling out insignificant results.

The result of this risk assessment is allowing ROVI to identify key areas for improvement of the four assets evaluated that sustain the processes (locations, human resources, technologies and suppliers), as well as the capacity to swiftly recover from unexpected interruptions. Likewise, the assessment covers the entire value chain, since it takes account of suppliers (upstream) and business continuity (which has an impact on both the Group's own operations and downstream).

Risks identified in the double materiality analysis

Lastly, mention should be made of the fact that, in the double materiality assessment, apart from considering the risks identified in the climate-related risk assessment, ROVI identified additional risks such as the interruption of activity due to a lack of adaptation measures, an increase in the entry barriers to operating in certain countries and/or participating in public tender offers, and failure to meet Scope 3 emission reduction targets, which are considered transition risks. In 2025, ROVI will update its ESG Master Plan (2023-2025), taking account of the results of the double materiality assessment and, thus, management of material impacts, risks and opportunities.

c. Impact, risk and opportunity management

- Disclosure Requirement related to ESRS 2 IRO-1: Description of the processes to identify and assess material climate-related impacts, risks and opportunities

In relation to the process followed by ROVI to determine the material climate change-related impacts, risks and opportunities, see ESRS 2 IRO-1, where the four phases of the double materiality assessment are described: understanding, identification, assessment and determination.

As a result of the double materiality assessment conducted, the material climate change-related impacts, risks and opportunities are set out below:

Value chain level	Sub-topic	Description IRO	Impact/Risk/ Opportunity	Actual/ Potential	Time horizon
Own operations	Climate change adaptation	Adaptation plan for climate-related water-stress risk at its Granada centres.	Positive impact	Actual	< 1 year
Upstream	Energy	Suppliers and pharmaceutical companies with agreement with ROVI use non-renewable energy to produce part of the goods and services they supply to the Group.	Negative impact	Actual	< 1 year
Upstream	Energy	Suppliers and pharmaceutical companies with agreement with ROVI use renewable energy to produce part of the goods and services they supply to the Group.	Positive impact	Actual	< 1 year
Own operations	Energy	ROVI's monthly electricity and gas consumption control procedures that allow energy-savings targets to be set.	Positive impact	Actual	< 1 year
Own operations	Energy	Production of renewable energy through solar panels and purchasing 100% renewable energy for all its industrial complexes and main offices.	Positive impact	Actual	< 1 year
Own operations	Energy	ROVI's consumption of fossil fuels (natural gas and diesel oil) to carry on its activity.	Negative impact	Actual	< 1 year
Downstream	Energy	Adhesion to "Punto SIGRE" in order to recover energy from medicine waste.	Positive impact	Actual	< 1 year
Across the value chain	Energy	Consumption of non-renewable energy for the vehicles used across the value chain.	Negative impact	Actual	< 1 year
Across the value chain	Energy	Consumption of renewable energy for the vehicles used across the value chain.	Positive impact	Actual	< 1 year
Across the value chain	Energy	Intensive energy use to store active ingredients and medicines at an appropriate temperature.	Negative impact	Actual	< 1 year
Across the value chain and own operations	Energy	Use of renewable energy to store active ingredients and medicines at an appropriate temperature.	Positive impact	Actual	< 1 year
Own operations	Climate change mitigation	Extensive use of antibiotics in pigs (from which heparin is obtained).	Negative impact	Actual	< 1 year
Own operations	Climate change mitigation	ROVI's energy efficiency strategy reduces carbon emissions and contributes to the fight against climate change.	Positive impact	Actual	< 1 year

Value chain level	Sub-topic	Description IRO	Impact/Risk/ Opportunity	Actual/ Potential	Time horizon
Own operations	Climate change mitigation	Climate Change Policy objectives: reduction in emissions of GHGs and other gases, carbon neutrality, and transition towards 100%-renewable energy.	Positive impact	Actual	< 1 year
Own operations	Climate change mitigation	.All ROVI's industrial plants and main offices avoided 100% of Scope 2 CO2 emissions in their carbon footprint in 2024.	Positive impact	Actual	< 1 year
Own operations	Climate change mitigation	ROVI's initiatives to offset emission it cannot reduce (Scope 1 and part of Scopes 2 and 3).	Positive impact	Actual	< 1 year
Own operations	Climate change mitigation	ROVI's participation in offset projects.	Positive impact	Actual	< 1 year
Own operations	Climate change mitigation	Obtaining the MITECO "Calculate and Compensate" seal and the Bureau Veritas Certificate of verification of the carbon footprint.	Positive impact	Actual	< 1 year
Downstream	Climate change mitigation	Adhesion to "Punto SIGRE", which saves the emission of around 1,400 tonnes of CO_2.	Positive impact	Actual	< 1 year
Downstream	Climate change mitigation	Non-recycled products ("Punto SIGRE" or specific bin) that end up in dumps.	Negative impact	Actual	< 1 year
Across the value chain	Climate change mitigation	Inability to implement more ambitious decarbonisation measures across the value chain.	Negative impact	Potential	> 5 years
Across the value chain	Climate change mitigation	ROVI's business relations across its value chain (upstream and downstream) that generate GHG emissions.	Negative impact	Actual	< 1 year
Own operations	Climate change adaptation	Strong commitment to environmental sustainability and the Group's leadership in the fight against climate change.	Opportunity	Potential	1-5 years
Own operations	Climate change adaptation	Lack of analysis and investment in climate change adaptation measures by ROVI.	Risk	Potential	1-5 years
Own operations	Energy	Investing in an electric commercial vehicle fleet and ceasing to use vehicles with combustion engines.	Opportunity	Potential	> 5 years
Own operations	Climate change mitigation	The growing concern about climate change is leading to a Decarbonisation Plan being required by certain countries, which could represent an entry barrier and a risk for ROVI, as it would be unable to participate in public tender offers.	Risk	Potential	1-5 years
Across the value chain	Climate change mitigation	Working with value chain participants (difficulty in meeting the Scope 3 emission reduction target).	Risk	Potential	> 5 years

Regarding the climate-related risk assessment, the Group has analysed its climate change management by identifying and assessing its physical and transition risks, in addition to its opportunities. The process for determining said risks and opportunities is described below:

1. Physical climate risks

Acute physical climate risks

ROVI's assessment of climate-related physical risks considered the hazards described in Commission Delegated Regulation (EU) 2021/2139 and its scope encompassed the Group's five industrial production complexes in Spain in addition to commercial relations with Group suppliers who are considered critical, either because they manufacture ad hoc for ROVI or because they are unique suppliers, among other criteria. These suppliers are located in Germany, Hungary, Mexico, the United States and China.

In this respect, ROVI examined whether its assets (production plants) and business activities (medicine manufacturing and business relations) could be exposed to said physical risks. It also analysed ROVI's five most critical suppliers.

In 2022, the physical hazards to which the production plants of ROVI and its five main critical suppliers might be exposed due to their geographic location were identified: extreme winds, freeze-thaw cycles, floods due to the overflow of bodies of surface water, river overflows, coastal floods, forest fires and land movements. A total of seven acute physical risks were assessed.

The climate scenarios considered for the assessment were those proposed by the Intergovernmental Panel on Climate Change (IPCC) in its August 2021 report. A scenario with a global temperature increase of 2ºC or less (RCP 2.6) was chosen following the recommendations of the Task Force on Climate-related Financial Disclosure (TCFD). A scenario in excess of 2ºC was also included, specifically RCP 8.5, which considers an increase of between 3.2 and 5.5ºC in comparison with pre-industrial levels, this being the most adverse scenario from a climate standpoint. For both scenarios, the probability of occurrence and potential impact of each one of the climate-related risks identified were assessed and 2030, 2045 and 2070[23] were established as time horizons for their materialisation. The scale used to assess them was as follows:

- High risk = %MVAR[24] > 1.0%
- Moderate risk = 0.2% < MVAR < 1.0%
- Low risk = %MVAR < 0.2%

In this respect, none of the risks described above was considered significant for the plants of either ROVI or its five critical suppliers since all the MVARs were lower than 0.2% in the short, medium and long terms.

In addition, a separate assessment of the risk of equipment failure due to heat extremes was conducted, for which a different measuring scale was used, based on a threshold heat temperature established at the 99th percentile of the maximum annual temperature at the specific location of each asset.

The results under an RCP 8.5 scenario show that the percentage failure due to heat extremes increases by an average of 17.89% in 2030 and 52.72% in 2050 for all the assets analysed. Likewise, under an RCP 2.6 scenario, the percentage failure due to heat extremes increases by an average of 14.01% in 2030 and 25.09% in 2050.

Chronic physical climate risks

In 2023, water stress was identified as the potential chronic climate-related physical hazard that could affect the company's five industrial facilities, since all of them are located in Spain, which is considered a country with high water stress. A drought could lead to a water shortage and possible supply cuts, which would affect the production process at ROVI's industrial facilities.

The climate scenarios assessed were the same as those used for acute physical risks: scenarios RCP 2.6 and 8.5, as were the time horizons of 2030, 2045 and 2070. The threshold used to define the Group's need to review its drought management alternatives was double the drought risk in the base year, 1990, when the drought level showed a return period of 1 in 20 (5% annual probability).

The results of the assessment indicated the most critical region in relation to water-stress risk for ROVI's production centres was Granada, where a significant increase in the medium and long terms is forecast under scenario 8.5, the worst scenario, also known as "business as usual", in which emissions continue to grow during the 21st century.

However, the water-stress risk was not considered material for the three plants located in Madrid until the year 2070 under the conditions of RCP 8.5, the most adverse scenario.

2. Climate-related transition risks

Regarding the climate-related transition risks, ROVI likewise follows the recommendations of the TCFD. In this context, the Group identified and assessed the transition risks and opportunities that could have an effect at corporate level. The

[23] No calculation has been made as to how the time horizons are linked to the forecast useful life of its assets, the strategic planning horizons or the capital allocation plans.
[24] Maximum Value-At-Risk.

assessment used the scenarios of the World Energy Outlook (WEO) report of the International Energy Agency (IEA), which relate to the corresponding scenarios in the fifth IPCC report that were used in the acute physical climate risk assessment conducted by ROVI.

The Group identified the following risks related to its operations in 2023:

Regulatory risks

- New, stricter climate change-related regulations that could affect operating and supply chain costs, as well as an increase in reporting obligations.
- New carbon taxes.
- Orders and regulations concerning the existing products and services (net zero healthcare systems).

Technological risks

- Costs of transition towards low-emission technology.

Reputational risks

- Inability to respond to the requests for enhanced reports on climate change-related management and goals (particularly from banks and funds).
- Increase in stakeholders' demands for information, concerns and expectations, requiring the Company to devote a larger amount of resources to responding.

Market risks

- Increase in efforts to adapt to customers' growing interest in environmental and climate change-related problems means a potential increase in the demand for sustainable products, particularly in terms of sustainable packaging.
- The higher demand for raw materials driven by the transition to a low-carbon economy, which decreases their availability, thus increasing competition and prices. This translates into higher supply costs of, for example, materials derived from petrochemical products and pharmaceutical reagents (e.g. organic molecules used as raw materials and pharmaceutical reagents).

Regulatory opportunities

- The use of energy sources that generate a lower volume of emissions and more efficient technology in order to achieve the decarbonisation of the company.
- Design of more efficient distribution processes that lead to a reduction in Scope 3 emissions and the resulting decrease in the costs associated to purchasing fossil fuels.

Reputational opportunity

- Improvements in packaging design, reducing the amount of plastic materials and including more ecological ones, given the growing pressure from society and the regulation of the use of plastics.

After the process to identify the risks and opportunities, the assessment was made using a probability and impact matrix. The scale used was as follows:

- Major risk: < -0.6
- Moderate risk: -0.5 to -0.6
- Low risk: -0.2 to -0.4
- Minimal risk/opportunity: 0 to -0.1
- Minor opportunity: 0.2 to 0.4
- Moderate opportunity: 0.5 to 0.6
- Major opportunity: > 0.6

The only transition risk deemed material based on the thresholds considered (major risk) was the increase in the cost of CO_2 emissions.

In this respect, according to the socioeconomic scenarios presented by the IEA, a constant increase in carbon prices in upcoming years was considered. Even though the pharmaceutical sector was not affected directly by the carbon mechanisms, an increase in these prices could cause indirect operating costs related to obtaining energy for operations and transport as well as the materials and raw materials that ROVI will continue to purchase in the future. The quantification of the carbon mechanisms was calculated in accordance with the cost of electricity and key raw materials, derived from the increase in the carbon prices applicable to companies with high greenhouse gas emissions.

The potential additional costs of the price of fuel, electricity and materials have been estimated under two different climate scenarios (STEPS: Stated Policy Scenario, and NZS: Net-Zero Scenario) for two time horizons: medium term (2030) and long term (2050).

The results of the assessment find that it will not be until 2050 that a slight increase can be expected associated to the consumption of fuels, electricity and materials derived from the carbon mechanism in the most restrictive net zero scenario. For this reason, ROVI has not deemed it necessary to develop a mitigation plan for this risk.

In the assessment of transition risks, ROVI has not identified any assets or business activities that are incompatible with, or that require significant effort to be compatible with, a transition towards a climate neutral economy.

Finally, it should be noted that the climate scenarios used are compatible with the basic climate-related assumptions used in the consolidated annual accounts (see chapter 4. Critical accounting estimates and judgements of the Consolidated Annual Accounts[25]).

◦ Disclosure Requirement E1-2: Policies related to climate change mitigation and adaptation

The objective of this Disclosure Requirement is to disclose the Group's climate change-related policies.

ROVI has a Corporate Climate Change Policy in line with its commitment to combatting climate change, signed by the company chairman. Through this Policy, ROVI undertakes to promote a corporate culture that encourages raising awareness among all its stakeholders of the magnitude of the challenge and the benefits associated to tackling a solution, identifying specific aspects in the areas of climate change mitigation and adaptation. The scope of the Policy encompasses all group companies.

The Policy was updated in 2024 to reflect that latest developments and advances in climate change mitigation and adaptation.

In this context, ROVI has three principles for action that guide the implementation of its commitment to mitigate climate change:

- **AVOID:** the Group's priority is to achieve a net result of zero GHG emissions, balancing the amount of tCO_2eq emitted into the air with the removal of emissions via different channels. To this end, ROVI is working on measures that allow the transition towards renewable energy sources.
- **REDUCE**: the basis for neutrality is attained by implementing emission reduction measures. In this respect, ROVI is working on energy efficiency projects and decarbonisation plans oriented towards implementing measures that allow a reduction in the consumption of energy from fossil fuels. Likewise, alternatives in the composition of raw materials are under consideration in order to choose those with less environmental impacts and efficient waste management is promoted, prioritising recovery over elimination.
- **COMPENSATE**: Scopes 1 and 2 emissions that cannot be avoided or reduced are offset in their totality and Scope 3 emissions are gradually being offset through socially and environmentally responsible projects.

[25] The financial scale approved by the Audit Committee in October 2024 was the scale used to assess the risks in the double materiality assessment, which is consistent with the financial quantification of the climate risks described in the Consolidated Annual Accounts:

Insignificant risk: < 0.25% of net sales (2 million euros)

Low risk: 0.25 – 1.5% of net sales (2.0 – 11.8 million euros)

Moderate risk: 1.5% - 3% of net sales (11.8 – 23.6 million euros)

High risk: 3% - 6% of net sales (23.6 – 47.3 million euros)

Severe risk: 6% - 10% of net sales (47.3 – 78.8 million euros)

Very severe risk: ≥ 10% of net sales (> 78.8 million euros)

Likewise, the Climate Change Policy sets the principles for action directly related to the material topics derived from the double materiality assessment: climate change mitigation and adaptation and energy, and also addresses management of the physical and transition-related climate change risks.

Additionally, ROVI also has the Energy Policy for the Granada complex, which was approved by the Group's Industrial Manager and establishes the principles and commitments oriented to reduce energy consumption-related greenhouse gas emissions for all the employees at said centre. Furthermore, the policy refers to implementing an energy management system that permits conscious use of energy resources.

◦ Disclosure Requirement E1-3: Actions and resources in relation to climate-change policies

The objective of this Disclosure Requirement is to disclose the actions that ROVI has taken or plans to take to fight climate change.

As mentioned in relation to Disclosure Requirement E1-1, ROVI does not have a transition plan at corporate level and, therefore, for the moment, cannot disclose mitigation actions with specific targets for the years 2030 and 2050 as required by this Disclosure Requirement. Notwithstanding, in 2024, ROVI worked on specific studies intended to identify and plan potential actions to reduce its carbon footprint and keep in line with the global decarbonisation targets at the Alcalá de Henares and San Sebastián de los Reyes plants, which are those that generate most of the Group's emissions.

Likewise, ROVI is working on the main decarbonisation levers to reach the GHG emission reduction targets, such as energy-efficiency measures, the use of renewable energy and an analysis of fuel changes, among others. In this respect, ROVI has installed solar panels and vehicle charging points at the San Sebastián de los Reyes industrial complex. These actions entailed taxonomy[26] CapEx of €46,628.64 and €10,394.72, respectively.

By obtaining the certification of the Escúzar industrial complex under the standard ISO 14001, in 2024, the Group had its entire environmental management system certified. This action entailed a total expense of €4,791.60.

The actions[27] taken by ROVI to reduce its GHG emissions in line with the management of material impacts, risks and opportunities are described below:

Scope 1

To continue the Group's energy-saving project, in 2024, energy-efficiency measures were implemented through specific actions at each one of the industrial complexes.

Julián Camarillo Complex:

- Monitoring and analysis of energy consumption data through the monitoring and invoice platform. The associated taxonomy CapEx totals €2,655.95.
- Modelisation of gas consumption through a regression analysis as part of the energy audit pursuant to Royal Decree 56/2016, which is mandatory every four years. The associated OpEx totals €5,004.86.
- Monitoring of the main consumptions of the project for the new ISM plant. The associated CapEx totals €673.49.
- Incorporation of hot water consumption of the development chambers to the hot water boiler, instead of the hot water circuit generated from steam. The associated CapEx totals €9,529.23.
- Monitoring the steam consumption of the heat exchangers. The associated taxonomy CapEx totals €4,845.59.
- Control of the times of operation of the air treatment units in building D. This action did not require the Group to make a significant investment.

[26] Taxonomy CapEx or OpEx refers to those items that meet the description of activities 7.3, 7.4, 7.5 or 7.6 of the Climate Change Mitigation Annex of the European Taxonomy.
[27] Some of the energy efficiency-related actions implemented at the plants will be repeated, since they consist of measures that affect both Scope 1 and 2.

Alcalá de Henares Complex

- Monitoring the main consumptions of the Building 3 extension. The associated taxonomy CapEx totals €14,039.63.
- Revamping the small boiler. The associated CapEx totals €14,489.75.
- Monitoring hot water consumption for Building 1. The associated taxonomy CapEx totals €8,715.63.
- Study of the steam consumption of the roller (building 28) and installation of a meter. The associated taxonomy CapEx totals €19,335.62.
- Modelisation of gas consumption through a regression analysis as part of the energy audit pursuant to Royal Decree 56/2016, which is mandatory every four years. The associated OpEx totals €5,345.18.
- Replacement of the laboratory autoclave that consumes steam by an electric one. The associated CapEx totals €120,279.35.

San Sebastián de los Reyes Complex:

- Monitoring and analysis of energy consumption data through the monitoring and invoice platform. The associated taxonomy CapEx totals €2,008.60.
- Monitoring of steam consumption. The associated taxonomy CapEx totals €2,320.18.
- Modelisation of gas consumption through a regression analysis as part of the energy audit pursuant to Royal Decree 56/2016, which is mandatory every four years. The associated OpEx totals €5,404.16.

Granada Complex

- Monitoring, analysis and continuous improvement of the plant's energy performance by maintaining the Energy Management System certified under ISO 50001. The associated taxonomy OpEx totals €4,307.60.
- Monitoring of 7 steam flow meters via screen and network. The associated taxonomy CapEx totals €4,194.02.
- Thermal insulation for thermoregulation of the R2B and R2C reactors (production tanks that have a "jacket" that controls the temperature of the product inside). The associated taxonomy CapEx totals €2,307.62.
- Thermal insulation of steam flow meters. The associated taxonomy CapEx totals €3,961.88.
- Audit of the steam line and replacement of defective steam traps. The associated taxonomy CapEx totals €672.49.
- New climate compensation curve to allow modification of the set point of the hot water circuit for air-conditioning in accordance with the outside temperature. This action did not require the Group to make a significant investment.
- New climate compensation curve to allow modification of the set point of ATU 1 in accordance with the outside temperature. This action did not require the Group to make a significant investment.
- Installation of sunscreen vinyl on the glass windows of the ground floor. The associated taxonomy CapEx totalled €3.233.54.

Escúzar Complex:

- Monitoring and analysis of energy consumption data through the monitoring and invoice platform. The associated taxonomy CapEx totals €2,262.70.

Furthermore, in 2024, the maintenance processes related to refrigerant gases were optimised and, in line with this measure, the Climate Change Policy promotes the use of gases with a lower atmospheric warming power at the new facilities.

In addition, regarding direct emissions arising from natural gas consumption, the Group is evaluating the thermal energy of the facilities to determine how to replace this energy source (natural gas), especially at the San Sebastián de los Reyes and Alcalá de Henares plants, which are those that make the greatest contribution to Scope 1 emissions, as mentioned previously.

Scope 2

ROVI consumes renewable energy at practically all its work centres, including all its production centres and the Group's main offices, thus contributing to a decrease in the indirect emissions associated to purchasing electricity. Additionally, in 2024, self-consumption of energy reached 6% due to the photovoltaic panels installed in previous years.

In this context, different energy efficiency measures were taken at the five industrial production complexes:

Julián Camarillo Complex:

- Monitoring and analysis of energy consumption data through the monitoring and invoice platform. The associated taxonomy CapEx is shown above in Scope 1.
- Modelisation of electricity consumption through a regression analysis as part of the energy audit pursuant to Royal Decree 56/2016, which is mandatory every four years. The OpEx on this audit is shown above in Scope 1.
- Separation of the lighting switches for the two areas of the floors in building H and control of the times the luminaires in this building are turned on and off. The associated taxonomy CapEx totals €1,671.25.
- Replacement of LED luminaires in the technical rooms in building A. The associated taxonomy CapEx totals €8,522.27.

Alcalá de Henares Complex:

- Installation of LED luminaires in the outdoor lighting on the technical roofs (buildings 19, 28, 32) and the indoor lighting of building 1. The associated taxonomy CapEx totals €8,127.16.
- Installation of LED luminaires in the indoor lighting of building 1. The associated taxonomy CapEx totals €80,805.87.
- Installation of photovoltaic panels on building 3. The associated taxonomy CapEx totals €762.30.
- Modelisation of electricity consumption through a regression analysis as part of the energy audit pursuant to Royal Decree 56/2016, which is mandatory every four years. The OpEx on this audit is shown above in Scope 1.
- Improving the control of the chillers (pressure control). The associated CapEx totals €2,225.43.

San Sebastián de los Reyes Complex:

- Monitoring and analysis of energy consumption data through the monitoring and invoice platform. The associated taxonomy CapEx is shown above in Scope 1.
- Modelisation of electricity consumption through a regression analysis as part of the energy audit pursuant to Royal Decree 56/2016, which is mandatory every four years. The OpEx on this audit is shown above in Scope 1.
- Installation of LED luminaires in building A (vial packaging area). The associated taxonomy CapEx totals €5,217.54.

Granada Complex:

- Monitoring, analysis and continual improvement of the plant's energy performance by maintaining the Energy Management System certificate under ISO 50001. The associated taxonomy OpEx is shown above in Scope 1.
- Installation of network analysers and monitoring of electricity consumption in 7 chillers. The associated taxonomy CapEx totals €11,295.35.
- Installation of network analysers and monitoring of electricity consumption in 4 chillers. The associated taxonomy CapEx totals €7,695.60.
- Installation of a presence detector in the canteen in order to control the lighting. The associated taxonomy CapEx totals €963.10.
- Elimination of the 3-way bypass valves in heat batteries in the ATUs of the hot water circuit and speed control of the recirculation pumps. The associated taxonomy CapEx totals €5,531.87.
- New climate compensation curve to allow modification of the set point of ATU 1 in accordance with the outside temperature. This action did not require the Group to make a significant investment.
- Changing the return temperature set point of the cold sub-loop of the WFI 1 loop to a temperature set point that requires less energy. This action did not require the Group to make a significant investment.
- Installation of sunscreen vinyl on the glass windows on the ground floor. The associated taxonomy CapEx is shown above in Scope 1.

Escúzar Complex:

- Monitoring and analysis of energy consumption data through the monitoring and invoice platform. The associated taxonomy CapEx is shown above in Scope 1.

Scope 3:

Regarding waste management, ROVI is striving to reduce and, ultimately, eliminate all destructive treatments, replacing them by recovery processes. It is also promoting the transportation of this waste to treatment centres closer to the facilities where they are generated. Additionally, from 2024 onwards, the logistics operators engaged by the Group will be required to submit decarbonisation plans. If they do not have such plans, the will be obliged to prepare them during the first two years that they work with ROVI.

Furthermore, alternative packaging materials are being evaluated to replace the present ones. The Group already has four lines that package products in cardboard, rather than plastic, for one of its main customers and is also working on the viability of introducing recycled and recyclable plastic blisters for some products.

Objectives for the current year

In spite of the existence of the above actions, including both those implemented and those under analysis, ROVI does not monitor the reductions in GHG emissions that have been achieved or forecast. Notwithstanding, in 2024, the Group focused on attaining a series of specific goals, such as mitigating 100% of the CO_2 emissions generated in 2023 at each centre due to electricity and fuel consumption (Scopes 1 and 2 of the carbon footprint). The expense associated to this totalled €50,616. Additionally, there are specific objectives for each industrial complex:[28]

Julián Camarillo:

- Not to increase electricity consumption in proportion to production volume by more than 5% compared to 2023.

Alcalá de Henares:

- Not to increase electricity consumption by more than 16% or natural gas consumption by more than 4% in proportion to the increase in production volume compared with 2023.

Granada y Escúzar:

- Generation of at least 200,000 kWh/year more of energy for self-consumption in 2024 compared to the total energy consumed at each plant in 2023.

Lastly, mention should be made of the fact that the actions described above will be reflected, where appropriate, with the relevant taxonomy activities and key results indicators. Details may be consulted in the European Taxonomy chapter (eligible and aligned activities). The consolidated CapEx figures for 2024 may be consulted in Note 6 “Property Plant and Equipment” and Note 7 “Intangible Assets” of the Consolidated Annual Accounts, while the OpEx figures may be consulted in Note 25 “Other Operating Expenses”.

d. Metrics and targets

◦ Disclosure Requirement E1-4: Targets related to climate change mitigation and adaptation

The objective of this Disclosure Requirement is to disclose the focus adopted by ROVI to support its climate change-related procedures and address the impacts and risks associated to the resources.

At present, ROVI does not have measurable targets aimed at specific GHG emission reduction targets in order to address management of the climate-related impacts and risks identified since, as mentioned previously, the Group does not have a corporate transition plan. However, the ROVI Group has a commitment to adhere to the SBTi Initiative (Science Based Targets Initiative)[29] in 2025.

Notwithstanding, even though no targets have been fixed for the years 2030 and 2050, the Group will continue with the annual corporate goal of reducing 100% of the Scopes 1 and 2 emissions that have not been avoided or reduced, as well as increasing

[28] No specific goals have been established for the San Sebastián de los Reyes plant.
[29] The Science Based Targets are a set of targets defined to establish a clear route to reducing greenhouse gas emissions.

the reduction of Scope 3 emissions. Thus, the efficacy of its climate change policy and the actions related to the IRO's identified in the double materiality assessment are monitored.

Lastly, mention should be made of the fact that the energy consumption targets are defined at the beginning of the year, once the energy consumed in the preceding period has been analysed (in the case of Escúzar, said goal has now been defined, oriented to generating at least 260,528 kWh/year more energy for self-consumption in 2025 compared to the total energy consumed in the industrial complex in 2024 and, for the Granada Complex, the goal is to reduce electricity and gas consumption by 2.2% and 2.87%, respectively, compared to 2024).

◦ Disclosure Requirement E1-5: Energy consumption and mix

The objective of this Disclosure Requirement is to provide a clear understanding of the Group's energy consumption and mix. Companies operating in high climate impact sectors must provide a more detailed disaggregation of their energy consumption from fossil fuels. Under this framework, ROVI belongs to a high climate impact sector given that pharmaceutical product manufacturing is classified in section C of the statistical classification of economic activities of the European Union, NACE, corresponding to the manufacturing industry.

The information on the company's total energy consumption in its own operations is set out below, disaggregated into the total consumption of energy from fossil fuels and renewable sources, in addition to the percentage of the type of energy in the global energy mix. Attention should be drawn to the fact that 100% of the electricity consumed by all the ROVI Group's production complexes and its main offices are from renewable sources with guarantee of origin.

Energy consumption by origin (MWh)

2024	Escúzar	Granada	Madrid	SSRR	Alcalá de Henares	Distribution	Total
Fuel consumption from coal and coal products	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fuel consumption from crude oil and petroleum products	0.00	0.00	0.00	15.62	41.45	8,222.52	8,279.59
Fuel consumption from natural gas	4,129.70	3,708.62	4,848.13	9,531.18	13,718.35	0.00	35,935.98
Fuel consumption from other fossil sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Consumption of purchased or acquired electricity from non-renewable sources	0.00	0.00	0.00	0.00	0.00	109.43	109.43
Total energy consumption from fossil sources	4,129.70	3,708.62	4,848.13	9,546.80	13,759.80	8,331.95	44,325.00
Proportion of fossil sources in total energy consumption (%)	*0.54*	*0.46*	*0.43*	*0.50*	*0.56*	*0.93*	*0.56*
Fuel consumption from nuclear sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proportion of nuclear sources in total energy consumption (%)	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
Fuel consumption from renewable sources including biomass (also comprising industrial and municipal waste of biologic origin), biofuels, biogas, hydrogen from renewable sources, etc.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	3,553.53	4,420.67	6,386.42	9,393.17	11,015.70	633.77	35,403.26
Consumption of self-generated non-fuel renewable energy	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total renewable energy consumption	3,553.53	4,420.67	6,386.42	9,393.17	11,015.70	633.77	35,403.26

2024	Escúzar	Granada	Madrid	SSRR	Alcalá de Henares	Distribution	Total
Proportion of renewable sources in total energy consumption (%)	46.25	54.38	56.85	49.59	44.46	7.07	44.40
Total energy consumption (MWh)	7,683.23	8,129.29	11,234.55	18,939.97	24,775.50	8,965.73	79,728.26

In 2023, energy consumption, including electricity, natural gas, fuel for stationary combustion sources and fuel for mobile combustion sources, was 71,007,947.50 KwH and in 2022, 63,333,105.00 KwH.

Likewise, ROVI produces renewable energy through photovoltaic panels that have been installed since 2022 at the Alcalá de Henares and Granada plants and 2023 at the Julián Camarillo, San Sebastián de los Reyes and Escúzar plants.

Energy generation (MWh)

2024	Escúzar	Granada	Madrid	SSRR	Alcalá de Henares	Distribution	Total
Renewable energy generated	254.09	456.99	218.63	239.17	984.80	0.00	2,153.68
Non-renewable energy generated	0.00	0.00	0.00	0.00	0.00	0.00	0.00

In 2023, 757,796 KWh of photovoltaic energy was produced, 446,487 KWh in 2022.

The energy intensity associated to said activities is set out below:

Energy intensity

	2024
Total energy consumption Mwh from the manufacture of pharmaceutical products/net revenue[30]	104.39

◦ Disclosure Requirement E1-6: Gross Scopes 1, 2, 3 and Total GHG emissions

The objective of this disclosure requirement is to disaggregate ROVI's GHG emissions in total and by scope.

The information on total GHG emissions is set out below, including both those produced directly by the Group's own operations and those derived from upstream and downstream phases of the value chain. Likewise, this information is provided with other disclosures required for a greater understanding.

GHG emissions

	Retrospective					Milestones and target years		
	2022	2023	2024	Variation 2023-2024	Annual % target / Base year	2030	2025	Annual % target / Base year
Scope 1 GHG emissions								
Gross Scope 1 GHG emissions (tCO2eq)*	7,561.36	8,240.43	9,565.80	26.51%	-	-	-	-
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)*	-	-	-	-	-	-	-	-

[30] The net revenue figure can be consulted in Note 22 to the Group's Annual Accounts.

	Retrospective					Milestones and target years		
	2022	2023	2024	Variation 2023-2024	Annual % target / Base year	2030	2025	Annual % target / Base year
Scope 2 GHG emissions								
Gross location-based Scope 2 GHG emissions (tCO2eq)**	7,982.96	8,389.16	9,243.18	15.79%	-	-	-	-
Gross market-based Scope 2 GHG emissions (tCO2eq)	668.19	50.84	37.46	(94.39)%	-	-	-	-
Scope 3 GHG emissions								
Total gross indirect (Scope 3) GHG emissions (tCO2eq)	10,645.40	10,347.43	12,099.63	13.66%	-	-	-	-
1. Purchased goods and services (Optional sub-category: Cloud computing and data centre services)	5,426.42	5,554.16	5,186.28	(4.43)%	-	-	-	-
(Optional sub-category: Cloud computing and data centre services)	-	-	-	-	-	-	-	-
2 Capital goods	-	-	-	-	-	-	-	-
3 Fuel and energy-related activities (not included in Scope1 or Scope 2)	-	-	-	-	-	-	-	-
4 Upstream transportation and distribution	156.33	272.72	130.46	(16.55)%	-	-	-	-
5 Waste generated in operations	1,907.31	2,034.44	3,352.12	75.75%	-	-	-	-
6 Business travel	92.37	459.85	578.03	525.78%	-	-	-	-
7 Employee commuting	2,568.43	1,555.74	2,377.91	(7.42)%	-	-	-	-
8 Upstream leased assets	-	-	-	-	-	-	-	-
9 Downstream transportation	494.54	470.52	474.83	(3.99)%	-	-	-	-
10 Processing of sold products	-	-	-	-	-	-	-	-
11 Use of sold products	-	-	-	-	-	-	-	-
12 End-of-life treatment of sold products	-	-	-	-	-	-	-	-
13 Downstream leased assets	-	-	-	-	-	-	-	-
14 Franchises	-	-	-	-	-	-	-	-
15 Investments	-	-	-	-	-	-	-	-
Total GHG emissions								
Total location-based GHG emissions (Tn CO_2eq)	26,189.72	26,977.02	30,908.61	18.02%	-	-	-	-
Total market-based GHG emissions (Tn CO_2eq)	18,874.95	18,638.70	21,702.89	14.98%	-	-	-	-

In 2023, 7,859 tCO_2eq. of Scope 1 (6,693tCO_2eq. in 2022), 36 tCO_2eq. of Scope 2 (616 tCO_2eq. in 2022) and 11,059 tCO_2eq. of Scope 3 (10,352 tCO_2eq. in 2022) were reported.

Scopes 1 and 2 biogenic GHG emissions

Regarding Scopes 1 and 2 biogenic emissions, ROVI confirms that it does not generate such emissions.

GHG intensity based on net revenue

	2024
Total location-based emissions (tCO2e) / net revenue*	12.10
Total market -based emissions(tCO2e) / net revenue*	0.05

" The net revenue figure can be consulted in Note 22 to the Group's Annual Accounts.

To calculate the tonnes of CO_2 eq. emitted into the air, the emission factors provided by the Ministry for the Ecological Transition and the Demographic Challenge for electricity, natural gas and diesel oil published in 2024, DEFRA 2024, Catalan Climate Change Office 2024 and SimaPRO were used.

Regarding the methodology and assumptions used, the Group follows a procedure structured to consolidate and assess GHG emission.

- Limits of the organisation: the GHG emissions are consolidated using the control approach, recording 100% of the emissions from the operations controlled directly by ROVI. This calculation includes categories 1, 2, 3 and 4:
  - Category 1: consumption in stationary installations (natural gas and diesel oil), fluorated gas leaks/refills and the vehicle fleet controlled by ROVI.
  - Category 2: Category 2: electricity consumption.
  - Category 3: internal/external mobility (upstream and downstream) and waste transportation.
  - Category 4: consumption of raw materials and overnight stays.
- Direct GHG emissions and removals: direct emissions of CO_2, CH_4, N_2O_3, NF_3, SF_6 and other GHG (HFC, PFC) are quantified separately in tonnes of CO_2eq. Currently, no GHG removals are recorded.
- Indirect GHG emissions: the assessment of significant indirect GHG emissions follows Annex H of ISO 14064-1 2019, considering five qualitative criteria:
  - Level of influence: ability to measure and reduce emissions of this category.
  - Risk or opportunity: impacts on regulations, reputation or access to markets.
  - Utility for users: facilitates reliable decisions for the intended users.
  - Absence of uncertainty: traceable and accurate date for calculations.
  - Essential activity: associated to outsourced core business activities.

Regarding the assessment methodology, compliance with the above five criteria is verified and, if at least three are favourable, the last criterion, the quantitative magnitude, is analysed, determining whether the category represents a significant weight in the total carbon footprint. In this respect, indirect emissions whose estimated value exceeds 5% of the total (direct and indirect) are included in the inventory and said phase defines the final list of indirect GHG emission sources. For the calculation process, ROVI combines the Company's activity data with the emission factors obtained for relevant official sources each year. This results of this calculation are expressed in tonnes of CO_2 equivalent (CO_2eq).

◦ Disclosure Requirement E1-7: GHG removals and GHG mitigation projects financed through carbon credits

The objective of this Disclosure Requirement is to enable an understanding of the actions taken by ROVI to mitigate GHG emissions into the atmosphere through projects financed by carbon credits.

In 2024, ROVI carried out two national and international CO_2 offset projects.

With a national scope, ROVI took part in a project called “Ibereucaliptos, S.A.”, which consists of a forest restoration and sustainable forest management project. The objective is to recover the land affected by a fire in 2019 on the “El Vinagre” property, located in the municipalities of Paterna del Campo and Berrocal in the province of Huelva. As a result of this project, ROVI obtained the “Compensate” seal associated to the Carbon Footprint Register of the Ministry for the Ecological Transition and Demographic Challenge (MITERD). The carbon credits from this tCO_2 removal project come from biogenic sinks and represented a total cost of €49,676.55, offsetting a total of 1,500 tCO_2.

With an international scope, ROVI participated in the Zhejiang Tangcun hydroelectric project, which is a project to expand the 9.13 MW plant to 32 MW. This project uses the flow of water from the existing reservoir to improve production efficiency and increase the amount of electricity generated. The carbon credits from this tCO_2 reduction project come from the United Nations Framework Convention on Climate Change and represented a total cost of $10,064.25, offsetting a total of 13,500 tCO_2.

In this respect, the total amount of emissions removed as a result of the offset projects in which ROVI participated is shown below:

Carbon credits cancelled in the reporting year

	2022
Total tonnes of tCO2	15,000
Proportion of removal projects	10%
Proportion of reduction credits (%)	90%
Recognised quality standard MITERD	10%
Recognised quality standard UNFCCC (%)	90%
Proportion of projects in EU (%)	10%
Proportion of carbon credits that may be considered applicable adjustments (%)	-

ROVI has not defined the total amount of carbon credits outside the Company’s value chain that it intends to cancel in the future.

◦ Disclosure Requirement E1-8: Internal carbon pricing

ROVI does not currently have an internal carbon pricing system and, therefore, the disclosure of the rest of the information associated to this Disclosure Requirement is not applicable.

◦ Disclosure Requirement E1-9: Anticipated financial effects for material physical and transition risks and potential climate-related opportunities

In accordance with Appendix C of ESRS 1 (list of phased-in Disclosure Requirements), in the present year, ROVI is applying the exemption from disclosing the quantification of the anticipated financial effects in monetary terms related to physical and transition risks, given that the company may omit the information to which this Disclosure Requirement refers in the first year of preparation of its Report. Additionally, ROVI may disclose only qualitative information for the first three years of preparation of the statement. Neither will it provide a description of the effects considered or the basic assumptions used to quantify the anticipated financial effects.

3. ESRS E2. Pollution

The objective of this chapter is to disclose how ROVI's activity affects pollution of air, water and soil, taking account of material actual or potential, positive or negative impacts.

Likewise, the policies adopted to prevent or mitigate the actual or potential negative impacts and address the associated risks and opportunities are disclosed. The actions taken by the Group to address the prevention, control, elimination or reduction of pollution are also described.

a. Management of impacts, risks and opportunities

◦ Disclosure Requirement related to ESRS 2 IRO-1: Description of the processes to identify and assess material pollution-related impacts, risks and opportunities

In relation to the process followed by ROVI to identify the material pollution-related impacts, risks and opportunities, see Disclosure Requirement ESRS 2 IRO-1, which describes the four phases of the double materiality assessment: understanding, identification, assessment and determination. Likewise, ROVI has no impact on adjacent communities either in its own operations or in any part of its value chain (see explanation under Disclosure Requirement IRO-2) and, therefore, it has not been necessary to consult such communities.

As a result of the double materiality assessment, the pollution-related impacts[31] found to be material are described below:

Value chain level	Sub-topic	Description IRO	Impact/Risk/ Opportunity	Actual/ Potential	Time horizon
Upstream	Water pollution	Extensive use of antibiotics in pigs (from which heparin is obtained).	Negative impact	Actual	< 1 year
Own operations	Water pollution	ROVI's correct management of wastewater.	Positive impact	Actual	< 1 year
Downstream	Water pollution	Medicines that are not recycled through "Punto Sigre" that end up in dumps.	Negative impact	Actual	< 1 year
Downstream	Water pollution	Classification process at "Punto SIGRE" with the objective of "zero discharge".	Positive impact	Actual	< 1 year
Upstream	Air pollution	Emission of pollutant gases such as ammonia (NH3) derived from the extensive use of pigs (from which heparin is obtained).	Negative impact	Actual	< 1 year
Own operations	Air pollution	Treatment system for volatile organic compounds (VOCs) that helps avoid air pollution.	Positive impact	Actual	< 1 year
Downstream	Air pollution	Toxic compounds released by the incineration of medicine waste to recover energy.	Negative impact	Actual	< 1 year
Downstream	Soil pollution	Incineration of medicine waste to recover energy avoids soil pollution.	Positive impact	Actual	< 1 year
Across the value chain	Air pollution	Emissions into t he air due to transportation of raw materials and finished goods by ROVI.	Negative impact	Actual	< 1 year
Downstream	Soil pollution	Reduction in soil pollution by energy recovery carried out at "Punto SIGRE" classification plants.	Positive impact	Actual	< 1 year
Downstream	Soil pollution	Contribution to soil pollution by medicines not recycled at the "Punto SIGRE" that end up in dumps.	Negative impact	Actual	< 1 year
Accross the value chain	Microplastics	Generation of microplastics due to heavy consumption of plastic across the whole value chain of the pharmaceutical sector.	Negative impact	Actual	< 1 year
Downstream	Substances of concern	Medicines or medical devices (eg. syringes) no recycled at the "Punto SIGRE" or through specific bins tend to end up in dumps.	Negative impact	Actual	< 1 year

[31] The fact that no material risks or opportunities have been identified should be taken into account.

◦ Disclosure Requirement E2-1: Policies related to pollution

The objective of this Disclosure Requirement is to disclose the Group's pollution-related policies.

ROVI does not currently have a corporate policy that specifically addresses the prevention and control of pollution or addresses aspects such as the pollutants or specific substances emitted by the industrial activity, the way in which a contribution can be made to the EU action plan ("Zero pollution for air, water and soil") or how to reduce the pollution footprint to contribute to the targets of said action plan.

In this respect, neither does any corporate policy address the mitigation of negative impacts or the prevention of incidents and emergency situations derived from pollution or the minimisation or replacement of substances of concern and very high concern.

Notwithstanding, the Environmental Management Policy and the Environmental and Social Sustainability Policy address ROVI's impact on the environment in general terms, including the prevention of pollution.

The Group has emission and discharge control procedures in place and specific environmental monitoring plans based on the environmental authorisations. The monitoring plans consider topics such as the control of pollutant emissions to air and the remediation of environmental damages, as well as soil pollution by the Company.

These procedures form the management framework that ROVI uses for operational decision-making on pollution-related aspects. Likewise, the procedures are reviewed periodically, allowing ROVI to comply with the different environmental rules and standards.

◦ Disclosure Requirement E2-2: Actions and resources related to pollution

The objective of this Disclosure Requirement is to disclose the actions that ROVI has taken or planned in relation to pollution management.

At present, the actions taken to manage pollution do not include commitments related to the upstream or downstream phases of the value chain, since the Group is unable to take action in relation to these phases. In this respect, ROVI's activity focuses on addressing the pollution generated directly by its own operations.

It is important to mention that the activity of ROVI that could potentially generate a material pollution-related impact is carried out at its five industrial plants. In this respect, ROVI complies with the environmental or specific emission authorisations that it holds and does not exceed any of the thresholds established, meaning that the actions taken are mainly preventive.

Notwithstanding, at the plants that are most critical from a pollution standpoint, additional internal controls are developed, in addition to the regulations set out below:

Pollution of air

In relation to air pollution, the controls in place at the plants are established in accordance with the power of the boilers, which are the main emission points. Exceptionally, at the Granada and Escúzar plants, work has been carried out to achieve the following air pollution objectives:

- Elimination of the emissions of volatile organic compounds (VOCs) generated through the manholes of trucks during the loading process of solvent waste tankers. This elimination has only been achieved at the Granada Complex, representing an investment of €2,272.19 for ROVI.
- Keeping, as of December 2024, the Total Organic Carbon levels (TOC, emission source P1G4) 12% below the applicable legal limits established in Royal Decree 117/2003 on the limitation of volatile organic compound emissions due to the use of solvents in certain activities (20 mg/m3). This action represented an expense of €139,700.
- Reduction, compared to 2023, in the amount (kg/h) of the diffuse emissions caused by the raw material and waste storage installations on the tank farm. This action involved a total expense of €3,167.40 for the Group (€1,200 for the Escúzar Complex, with a reduction of at least 30%, and €1,967.40 for the Granada Complex).

Likewise, in 2024, ROVI began to carry out controls of the boiler emissions more often than required by the regulations. Furthermore, the Group's control procedures began to be conducted annually at all its locations. Previously, these procedures were not carried out annually, but it was decided to adopt this frequency to ensure more exhaustive monitoring.

Pollution of water

Regarding water pollution, visual inspections are conducted in all the areas where chemical products may be stored to ensure they are in good condition and avoid possible accidental discharges.

Likewise, in 2012 at the Julián Camarillo plant, two diesel oil tanks were removed, leaving two pockets of diesel oil in the soil. ROVI commenced a monitoring process to control the amount of diesel oil present in the pockets and assess the progress of the remediation system implemented, while, at the same time, checking the groundwater to confirm that there had been no impact on it. At present, after several years of work, levels considerably lower than those required by current regulations have been achieved and, therefore, the conclusion of this process has been requested.

Pollution of soil

Soil pollution is not considered material for ROVI in its own operations.. Notwithstanding, the Group has a control process to prevent soil pollution which, depending on the plant, is carried out every 5-8 years.

Additionally, at the San Sebastián de los Reyes plant, work was carried out in 2024 to increase by 100% the actions aimed at supervising the use of absorbents to control minor spills. The expense associated to this action totalled €653.70.

Microplastics

At present, ROVI does not take any action that enables it to understand whether, as a result of either its production process or the subsequent marketing and distribution of medicines, it might generate microplastics that could potentially pollute the environment.

Lastly, it should be noted that the consolidated CapEx figures for 2024 may be consulted in Note 6 "Property Plant and Equipment" and Note 7 "Intangible Assets" of the Consolidated Annual Accounts, while the OpEx figures may be consulted in Note 25 "Other Operating Expenses".

b. Metrics and targets

◦ Disclosure Requirement E2-3: Targets related to pollution

The objective of this Disclosure Requirement is to disclose the targets set by ROVI to support the pollution-related actions taken and to address the material impacts associated to them.

Regarding air pollution, the Group's approach focuses on ensuring that pollutant emissions are within the legal limits and, in many cases, they are kept well below those limits.

Notwithstanding, for 2025, the Escúzar Complex has set a target of eliminating, compared to 2024, he emissions of volatile organic compounds (VOCs) generated through the manholes of trucks during the loading process of solvent waste tankers. Likewise, for both the Escúzar and Granada Complexes, a goal has been set to maintain, as of December 2025, the VOC emission levels (emission source P1G4) 10% and 12%, respectively, below the applicable legal limits established in Royal Decree 117/2003 on the limitation of volatile organic compound emissions due to the use of solvents in certain activities (20 mg/m3).

In general terms, given that the industrial environment in Spain is highly regulated from an environmental standpoint, ROVI monitors the possible pollutants of air, water and soil and keeps the pollutant emissions below the established legal limits. Therefore, ROVI does not consider it necessary to set specific targets related to the control of air pollutants, emissions to water, pollution of soil and substances of concern and very high concern, as occurs with other environmental aspects.

In general, at all the plants, emissions to air come from combustion points, such as boilers, which are habitually below the limits permitted.

◦ Disclosure Requirement E2-4: Pollution of air, water and soil

The objective of this Disclosure Requirement is to identify the pollutants that ROVI emits as a result of its industrial activity, as well as the microplastics it generates. This information is set out below:

Other significant emissions to air, soil and water (Kg/year)

Regarding the pollutants emitted to air, water and soil listed in Annex II of Regulation (EU) 166/2006, the amounts emitted are not reported since, in 2024, the applicable threshold values specified in said Annex were not exceeded. Attention should be drawn to the fact that the data are gathered from regulatory spot measurements and the calculation is made in accordance with the Recovery, Transformation and Resilience Plan.

In 2023, 9,589 kg/year of NOx ((9,759 in 2022) and 1,445 kg/year of SOx (1,551 in 2022) were emitted.

◦ Disclosure Requirement E2-5: Substances of concern and substances of very high concern

This Disclosure Requirement requires information on total amount of substances of concern generated as a result of the production, use, distribution, marketing, importation and exportation of pharmaceutical or healthcare products. For 2024, ROVI will not report information in this respect since, as a result of the double materiality assessment, only one negative impact, related to substances of concern downstream, was found to be material (end of the useful life of ROVI products).

◦ Disclosure Requirement E2-6: Anticipated financial effects from material pollution-related risks and opportunities.

ROVI has not identified any material pollution-related risks or opportunities and, therefore, the quantification of their anticipated financial effects would not be applicable.

4. ESRS E3. Water and marine resources

The objective of this chapter is to provide an understanding of how ROVI affects water resources,[32] taking account of material actual or potential, positive or negative impacts.

Additionally, the actions taken to prevent negative impacts and protect water resources, as well as those to manage the risks and opportunities, are described, together with their results.

a. Impact, risk and opportunity management

◦ Disclosure Requirement related to ESRS 2 IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities related to water and marine resources

In relation to the process followed by ROVI to identify the material impacts, risks and opportunities related to water resources, see Disclosure Requirement IRO-1 in ESRS 2, which describes the four phases of the double materiality assessment: understanding, identification, assessment and determination. Likewise, ROVI has no impact on adjacent communities either in its own operations or in any part of its value chain (see explanation under Disclosure Requirement IRO-2) and, therefore, it has not been necessary to consult such communities. In addition, it should be emphasised that neither the the Group's activity nor the activities of its value chain has any impact on the oceans or marine resources (see explanation under Disclosure Requirement IRO-2).

As a result of the double materiality analysis conducted, the impact and risks[33] that have been found to be material in relation to water resources are set out below:

Value chain level	Sub-(sub-)topic	Description IRO	Impact/Risk/ Opportunity	Actual/ potential	Time horizon
Own operations	Water consumption	Monthly control procedures for deviations in water consumption, establishing specific consumption targets.	Positive impact	Actual	< 1 year
Own operations	Water consumption	Water consumption by ROVI for its industrial activity, since it could affect the local water supply and increase water stress.	Negative impact	Actual	< 1 year
Own operations	Water consumption	Dependence on water for medicine manufacturing being more critical in centres in high water-stress areas.	Negative impact	Actual	< 1 year
Across the value chain	Water consumption	Heavy water consumption by suppliers, other pharmaceutical laboratories and other participants in the value chain.	Negative impact	Actual	< 1 year
Own operations	Water discharges	ROVI's sustainable water management.	Positive impact	Actual	< 1 year
Own operations	Water consumption	The dependence on water resources in areas with high water stress could affect the daily production capacity.	Risk	Potential	< 1 year

◦ Disclosure Requirement E3-1: Policies related to water and marine resources

The objective of this Disclosure Requirement is to enable an understanding of the Group's water resource-related policies.

At present, ROVI does not have a corporate water resource-related policy that specifically considers questions such as the use and sourcing of water resources in its own operations, water treatment as a step towards more sustainable sourcing of water or the prevention and abatement of the water pollution resulting from its activity, although these are implicit in ROVI's sustainable and efficient resource management.

[32] Neither the activities of the Group nor those of the value chain participants are related to marine resource-related practices and, therefore, ROVI need not disclose information related to marine resources since this aspect is not related to the Company's activity.
[33] No material opportunities were identified.

Notwithstanding, the Environmental Management Policy and the Environmental and Social Sustainability Policy consider the sustainable use of resources, including water resources. However, the impacts and risks identified as material for ROVI are not considered explicitly.

Likewise, ROVI has two manufacturing facilities located in Granada that are currently subject to water-stress climate risk, which will become significant in 2050 and could give rise to interruptions in the activity due to a potential lack of supply. ROVI, in its Environmental Management Policy, confirms its commitment to establishing plans for mitigating and reducing water consumption in locations in areas identified as subject to high water-stress. Furthermore, these locations are included under a certified environmental management system and a water-stress risk mitigation plan that establishes specific measures to mitigate an interruption in manufacturing caused by a potential cut in the water supply to the Granada facilities, as well as water consumption reduction targets.

◦ Disclosure Requirement E3-2: Actions and resources related to water and marine resources

The objective of this Disclosure Requirement is to enable an understanding of the actions taken or planned by ROVI to manage the use of water resources.

ROVI has five industrial production facilities in which the water necessary for manufacturing is consumed, which may have an impact on water resource availability. Notwithstanding, attention should be drawn to the fact that water consumption has not been identified as a significant environmental aspect at the Alcalá de Henares facility (production of tablets and sachets and packaging of injectables) and, therefore, no additional actions have been implemented other than the control, monitoring and measurement of the consumption.

Likewise, as a general principle common to all the facilities, in new projects or the acquisition of new water-intensive equipment, ROVI always strives to optimise and reduce the use of water.

Regarding specific actions at the rest of the facilities, in 2024 ROVI took the following actions related to sustainable water management:

Granada and Escúzar Complexes

At the two Granada centres located in areas of high water stress, in 2024, ROVI worked on a mitigation plan in order to be ready in the event a water-scarcity scenario. This plan sets out the risks derived from the analysis and suggests measures to counter them.

In this respect, for 2025, a measure has been proposed involving the installation of a water storage tank with a capacity of 40 m^3 at both facilities. This tank will have a central unit and a chlorine recirculation pump, intended to feed the existing drinking water reserve tank and thus guarantee the water supply in risk situations. The CapEx associated to this project is estimated at €65,000.

Julián Camarillo Complex

At the Julián Camarillo complex, in compliance with the obligations arising from the Madrid City Council's Ordinance for the Management and Efficient Use of Water and Green Zones, ROVI updated the Sustainable Water Management Plan of ROVI (2022-2025) in 2022. These plans are submitted every four years and are validated by the City Council.

Noteworthy actions from this current plan were carried out in 2024, such as the implementation of thermal insulation to cover the steam tubes to avoid heat losses at one of the production buildings or weekly meter readings to furnish greater control over water consumption. The CapEx associated to the insulating blankets totalled €1,620 in 2024 and that associated to the insulation jackets was €1,138.

Likewise, in 2024, the Installation Maintenance Department carried out a weekly check of the meters and daily monitoring and leak repair activity in the technical area, in addition to other periodic checks of the installations

Lastly, set points, thermostats and time schedules were established so that equipment such as the chiller were not operating constantly, in order to optimise the use of this equipment.

San Sebastián de los Reyes Complex

At the San Sebastián de los Reyes centre, in order to optimise the use of water resources, starting in 2023 and continuing in 2024, water meters were installed on the watering tanks and the most water-intensive equipment. This allows the reused water to be quantified and permits an evaluation of consumption data in order to establish a reduction and optimisation plan with robust measures. The CapEx associated to the meters and installing them totalled €10,344 in 2024.

In relation to the reuse of water, ROVI has a condensate recovery system at the plants to feed water to the boilers. Additionally, 100% of the water rejected by the vial washers and the water purifying plants is stored for watering and this use is included in the Integrated Environmental Authorisation.

It should be noted that the consolidated CapEx figures for 2024 may be consulted in Note 6 “Property Plant and Equipment” and Note 7 “Intangible Assets” of the Consolidated Annual Accounts, while the OpEx figures may be consulted in Note 25 “Other Operating Expenses”.

b. Metrics and targets

◦ Disclosure Requirement E3-3: Targets related to water and marine resources

The objective of this Disclosure Requirement is to enable an understanding of the approach ROVI has adopted to support its water resources-related procedures and address the impacts and risks associated to said resources.

At present, the Group only has measurable time-bound and outcome-oriented targets to manage the material impacts and risks identified at the Julián Camarillo complex as a result of the Sustainable Water Plan (2022-2025). This Plan is required by law and has been validated by the relevant authority. Additionally, for the San Sebastián de los Reyes complex, the objective of reducing water consumption by 2% compared to 2024 has been established.

At this production complex, ROVI uses water as a necessary input for two purposes. First, commercial consumption and, second, consumption for industrial use. A forecast annual reduction target of 10-15% of the initial annual consumption (2022) has been established for commercial consumption. This goal is absolute and is not based on scientific evidence (% of water consumed). The latest Sustainable Water Use and Management Plan estimated a reduction of 10-15% for the period 2022-2025. As of 31 December 2024, the reduction in consumption had been 23% compared with the 2020 consumption. This reduction was basically due to the replacement of one chiller by a chiller providing a higher performance and, therefore, lower water consumption.

Notwithstanding, at the rest of the plants ROVI monitors the efficacy of actions related to the IROs identified, in order to optimise the use of water resources in its production processes, in spite of the fact that, given the sector in which it operates, a reduction in water consumption is complex, since water is an essential resource in medicine manufacturing.

Likewise, the Group plans to establish specific short- and medium-term targets adapted to the particular features of each location where it operates. First, for the Julián Camarillo complex, short-term targets will be set within the framework of preparing the new Sustainable Water Management Plan. In addition, for the San Sebastián de los Reyes and Alcalá de Henares complexes, medium-term targets will be defined depending on the needs of each location.

Regarding the Granada complexes, ROVI undertakes to set specific water consumption reduction targets in the medium term, aligned with the need to adapt to the water stress risk in the region.

◦ Disclosure Requirement E3-4: Water consumption

The objective of this Disclosure Requirement is to provide an understanding of ROVI's water consumption.

In 2024, ROVI's water consumption totalled 227,272.23m³, 53,811.80 m³ of which was consumed in high water-stress areas. Additionally, the specific technical requirements for water to be used in injectables manufacturing, or even in equipment cleaning operations, limits the Company's capacity to recycle the water employed in the process considerably. In 2024, ROVI did not recycle any water but did reuse 2,472.00 m³ for activities such as watering. Additionally, 7,858.00 m³ of water was stored. The figures for the variations in the water stored will be shared next year, since the meters were installed in the tanks in 2024.

Water consumption (m³)

2024	Escúzar	Granada	Madrid	SSRR	Alcalá de Henares	Distribution	Total
Total	**23,844.80**	**29,967.00**	**36,867.84**	**69,214.08**	**61,023.00**	**6,355.52**	**227,272.23**

218,584 m3 of water was consumed in 2023 and 206,487 m3 in 2022.

Water consumption in high water-stress areas (m³)

2024	Escúzar	Granada	Total
Total	**23,844.80**	**29,967.00**	**53,811.80**

Water reused and stored (m³)

2024	Escúzar	Granada	Madrid	SSRR	Alcalá de Henares	Distribution	Total
Reused water	0.00	0.00	0.00	2,472.00	0.00	0.00	2,472.00
Stored water	0.00	0.00	0.00	7,858.00	0.00	0.00	7,858.00
Total	**0.00**	**0.00**	**0.00**	**10,330.00**	**0.00**	**0.00**	**10,330.00**

Water intensity

	2024
Water (m3) / million EUR revenue[34]	**70.46**

To obtain these figures, ROVI has considered the water consumption at the offices in Spain and the foreign subsidiaries, as well as the water consumption associated to its production process. In 2024, the Company's water intensity was 70.46m³ per million euros of revenue.

ROVI uses direct meter readings to calculate the water consumption. Notwithstanding, since some of these devices were installed in 2024, the consumption for the months where no direct readings were available has been estimated. Likewise, the figures for January and December are also estimates since the invoices are issued every two months. The estimates are made by calculating the daily consumption (Σ consumption of the year/Σ days in the year) and subsequently extrapolating to the number of days in the month.

[34] The net revenue figure can be found in Note 22 to the Group's Consolidated Accounts.

◦ Disclosure Requirement E3-5: Anticipated financial effects from material water and marine resources-related risks and opportunities

In accordance with Appendix C of ESRS 1 (List of phased-in Disclosure Requirements), in the present year, ROVI will not disclose the quantification of the anticipated financial effects related to water resources in monetary terms, given that the Company may omit the information related to said Disclosure Requirement in the first year of preparation of the Report. Additionally, ROVI may disclose only qualitative information for the first three years of preparation. Neither will it provide a description of the effects considered or the basic assumptions used to quantify the anticipated financial effects.

5. ESRS E5. Resource use and circular economy

The objective of this chapter is to enable an understanding of how ROVI affects resource use and circular economy, in terms of material actual or potential, positive or negative impacts.

Likewise, the Company's plans and its capacity to adapt its strategy and business model in line with circular economy principles, including minimising waste, prolonging the useful lives of the products, materials and other resources, and efficient use in the production and consumption processes. The actions taken by ROVI to prevent, mitigate or remediate negative impacts and address material risks and opportunities are also described.

a. Impact, risk and opportunity management

◦ Disclosure Requirement related to ESRS 2 IRO-1: Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities

In relation to the process followed by ROVI to identify the material resource use and circular economy-related impacts, risks and opportunities, see ESRS 2 IRO-1, where the four phases of the double materiality assessment are described: understanding, identification, assessment and determination. Likewise, ROVI has no impact on adjacent communities either in its own operations or in any part of its value chain (see explanation under Disclosure Requirement IRO-2) and, therefore, it has not been necessary to consult such communities.

As a result of the double materiality analysis conducted, the impact and risks[35] that have been found to be material in relation to resource use and the circular economy are set out below:

Value chain level	Sub-topic	Description IRO	Impact/Risk/ Opportunity	Actual/ Potential	Time horizon
Upstream	Resource inflows, including use of the resources	Value chain participants purchase raw materials, supplies and equipment for their products that depend on the extraction/mining of non-renewable resources.	Negative impact	Actual	< 1 year
Upstream	Resource inflows, including use of the resources	ROVI and some value chain participants obtain raw materials from renewable resources.	Positive impact	Actual	< 1 year
Own operations	Waste	Commitment to correct waste treatment and recycling, prioritising e minimisation and recovery.	Positive impact	Actual	< 1 year
Downstream	Waste	Hospitals ensure correct environmental management of medicine packaging and waste through sanitary bins.	Positive impact	Actual	< 1 year
Downstream	Waste	Medicines that are not recycled at the "Punto SIGRE" tend to end up in dumps due to the complexity of the urban waste recycling process.	Negative impact	Actual	< 1 year
Downstream	Waste	ROVI has adhered to "Punto Sigre", which strives to ensure correct environmental management of medicine packaging and waste.	Positive impact	Actual	< 1 year
Across the value chain	Waste	The healthcare product and medicine manufacturing process generates waste throughout the product's life cycle.	Negative impact	Actual	< 1 year
Own operations	Resource outflows	ROVI ensures that the parts of its packaging that can be recycled/reused are reused, while those that cannot are eliminated appropriately with energy recovery.	Positive impact	Actual	< 1 year
Upstream	Resource inflows, including use of the resources	Suppliers' dependence on key raw materials may represent a risk for the Group is ROVI's activity is halted or slowed down.	Risk	Potential	1-5 years

[35] The fact that no material opportunities have been identified should be taken into account.

◦ Disclosure Requirement E5-1: Policies related to resource use and circular economy

The objective of this Disclosure Requirement is to enable an understanding of the Group's policies related to resource use and circular economy.

ROVI currently has two corporate policies that consider resource use and circular economy. First, the Environmental and Social Sustainability Policy addresses efficient resource management in general terms. Second, the Environmental Management Policy includes an analysis of the raw materials used in the Group's processes with the objective of seeking sustainable alternatives. Both policies have been signed by the company chairman and encompass all Group companies.

Likewise, the principles for action that these policies establish are directly linked to the material topics derived from the double materiality assessment: resource inflows, resource outflows and waste.

◦ Disclosure Requirement E5-2: Actions and resources related to resource use and circular economy

The objective of this Disclosure Requirement is to enable an understanding of the actions taken or planned by ROVI to manage resource use and circular economy.

ROVI is aware of the key role played by raw materials in its value chain. Mention should be made of the fact that, although ROVI does not currently have formally established criteria on sustainable purchasing, the Group has processes that ensure correct purchasing management and control. These processes are essential to the Company's activities, starting with supplier selection and the reception and use of raw materials[36] and ending when the waste generated leaves ROVI's facilities.

In this respect, in 2022, the Group incorporated the company Glicopepton Biotech, S.L., a joint venture aimed to achieve greater vertical integration in the supply of heparins. The objectives of this project focus on transforming the current livestock production process into a high-value-added biotechnological process based on a circular economy model. With this initiative, it is hoped to reduce dependence on the suppliers of one of the main raw materials used, pig mucosa for heparin production, decrease raw material prices and, furthermore, improve product traceability.

Additionally, different alternatives are being studied to replace the type of materials used in the product packaging process. ROVI currently has four production lines that have replaced plastic packaging by cardboard packaging for one of its customers. Likewise, studies are being conducted to assess the viability of using blister packaging manufactured with recycled and recyclable plastic for certain products.

Furthermore, ROVI recognises that waste generation is an inherent consequence of the medicine manufacturing process and therefore, in addition to striving to manage it appropriately, also implements various processes intended to minimise waste generation during the production processes and recover the waste generated.

In this respect, in 2024, 100% of the waste from rejected medicines (hazardous waste) from the industrial complexes was recovered and 12.05% of the non-hazardous waste generated, including paper, cardboard and the plastic trays and racks for syringes and vials, practically all the rest being treated in recovery processes.

Regarding the waste management system of the Group's own operations, ROVI is focusing its efforts on reducing and, finally, eliminating all waste destruction treatments, replacing them by recovery processes. Furthermore, it is considering taking this waste to treatment centres closer to the facilities where they are generated. In this context, in 2024, the Group updated its waste management programme in order to identify the treatments applied more efficiently. The OpEx associated to this update was €17,899.20.

In 2024, ROVI also worked on minimising waste generation at its industrial production complexes through annual initiatives:

[36] The main raw materials used come from active ingredients, excipients and solvents for manufacturing.

Julián Camarillo Complex:

- Reduction in consumption of plastic associated to medicine waste packaging by 20% in the period from August to December 2024 (and hence a reduction in generation of the waste “medicine mixture for inertisation”).
- 3% reduction in generation of biosanitary waste compared to 2023.
- Reduction in generation of wash water waste by implementing technical and organisational measures in the current waste management process.
- Implementation of technical measures in machinery to reduce rejected medicine waste.

Alcalá de Henares Complex:

- No plastic waste generation in the implementation of two new syringe packaging lines by using only paper and cardboard as packaging materials. Work was carried out in this respect in 2024 and one of the new lines in undergoing the validation process.
- 5% reduction is laboratory reagent waste.

San Sebastián de los Reyes Complex:

- 3% reduction in the generation of biosanitary waste compared to 2023.
- 10% reduction in the office consumption of paper for photocopies (due to decrease in waste copies/worker) compared to 2022.

Granada Complex:

- Reduction, compared to 2023, of the relative value (tonnes/year) of the “halogenated solvent” waste derived from the LMWH manufacturing process.
- Reduction of “industrial paper” waste generated by disposable gowns used in the production areas and laboratory of the complex. To this end, in 2024, ROVI considered the new hires who could use this type of gown and acquired cloth gowns for all positions where use of disposable gowns was not indispensable.
- Reduction in “office paper” waste by reducing the amount of printing, as well as the waste produced at the photocopiers. In this respect, in 2024, a personal identification system was implemented in the complex’s printers, intended to prevent waste related to printed documents. Thus, analysing both the absolute figures and those relative to the number of employees, the attainment of this objective can be confirmed.

Escúzar Complex:

- Reduction, compared to 2023, of the relative value (tonnes/year) of the “halogenated solvent” waste generated as a result of the LMWH manufacturing process.

Furthermore, in 2024, the Group applied the Prevention and Ecodesign Business Plan (PEPE 2024-2028), in which environmental and packaging management improvement measures were put in place for the period 2024-2028 in relation to improving recycling and minimising the impact associated to packaging. The preparation of this Plan involved an expense of €302.5 euros for ROVI.

Among the measures related to correct management of the useful life of medicines, the Group has adhered to SIGRE, an entity responsible for ensuring appropriate environmental management of packaging and medicine waste generated in homes through close collaboration between the pharmaceutical industry, pharmacies and pharmaceutical distribution companies. This initiative involved total expenses of €88,303.92 for ROVI.

As a novelty, SIGRE has extended its services to become a mixed Collective System of Extended Producer Responsibility, managing not only domestic packaging, but also the industrial and commercial part, to which ROVI adhered in 2024. Likewise, due to the nature of its activity, the subsidiary ROVI Pharma Industrial Services (ROIS) is in the process of adhering solely to the industrial part. This action involved payment of a pre-adhesion fee of €3,630 by the Group.

During 2024, ROVI also implemented an initiative concerning the recovery and recycling of vials, called “Plan Recicla”. In collaboration with the hospitals with which agreements are held, the Group collects the glass vials and waste contrast medium liquid from its customers in order to recover them at a recycling plant, allowing energy to be obtained.

Likewise, in respect of the objective of increasing the amount of non-hazardous waste recycled compared to 2023 by 10%, the distribution area succeeded in increasing the figure by 23.08%. This action involved an operating expense of €1,597.20 for the Company.

Finally, it should be noted that the consolidated CapEx figures for 2024 may be consulted in Note 6 “Property Plant and Equipment” and Note 7 “Intangible Assets” of the Consolidated Annual Accounts, while the OpEx figures may be consulted in Note 25 “Other Operating Expenses”.

b. Metrics and targets

◦ Disclosure Requirement E5-3: Targets related to resource use and circular economy

The objective of this disclosure requirement is to enable an understanding of the targets fixed by ROVI to support actions related to resource use and circular economy and address the associated material impacts and risks.

At present, ROVI does not have measurable time-bound and outcome-oriented targets to handle the impacts and risk related to the material topic derived from the double materiality assessment: resource inflows. In this respect, purchasing criteria do not include environmental objectives related to resource use and circular economy, such as an increase in circular product design, an increase in the circular material use rate, the minimisation of primary raw materials or sustainable sourcing and use of renewable resources, among others.

Additionally, the Group is currently working on definition of a new waste minimisation plan for the period 2025-2028 with time-bound and outcome-oriented targets to address the material impacts related to the material topics resource and waste outflows.

Likewise, as a result of failure to meet certain objectives for the period 2020-2024, those on which ROVI will continue to work in future years are set out below:[37]

Alcalá de Henares Complex:

- 5% reduction in biosanitary waste compared to 2024.
- 2% reduction in the plastic used in shrink-wrapping the finished product compared to 2023.

San Sebastián de los Reyes Complex:

- Improving the automatic tank washing system to reduce generation of the waste “basic solutions”.

Julián Camarillo Complex:

- Reduction in consumption of plastic associated to medicine waste packaging by 20% (and hence reducing generation of the waste “medicine mixture for inertisation”).
- Reduction in the waste “filters”.

Granada Complex:

- Reduction in the waste “basic solutions” generated as rejection by new VOC treatment equipment. The study of the metrics involved in the VOC treatment system will be expanded in order to find whether the measures adopted are correct and lead to the expected reduction in the waste, the targeted limit of which has not yet been defined.
- Reduction, compared to 2024, of the relative value (tonnes/year) of the “halogenated solvent” waste derived from the LMWH manufacturing process.

[37] All these objectives will be reviewed annually and may be discarded if the Group considers this necessary.

Escúzar Complex:

- Reduction, compared to 2024, of at least 5% in the amount of waste generated corresponding to EWC 160506 Laboratory reagents.
- Reduction, compared to 2024, of at least 10% in the kg/MIU of hazardous waste generated corresponding to EWC 150202 Contaminated waste.
- Reduction, compared to 2024, of at least 2% of hazardous waste generated corresponding to EWC 15202 Contaminated absorbents, used to contain leaks or accidental spills (Waste Minimisation Plan).
- Reduce, compared to 2024, at least 20% (in relative value Tn/year) the amount of non-hazardous saline waste (EWC 161002) in proportion to the total non-hazardous waste generated in the sodium heparin production process.

◦ Disclosure Requirement E5-4: Resource inflows

The objective of this Disclosure Requirement is to describe the resource inflows used by ROVI to carry on its industrial activity. The goods and services important to the Company include the raw materials necessary for medicine manufacturing, such as active ingredients, excipients and manufacturing consumables, as well as the containers and packaging necessary for the primary and secondary packaging process.

This information is set out below:

Total weight of the materials (tonnes)

	Total
Biological[38]	1,202.59
Technical	4,034.12
Active ingredients	68.10
Excipients	392.90
Reagents	0.01
Primary packaging materials	791.70
Secondary packaging materials	1,910.41
Tertiary packaging materials	871.00
Total	**5,236.71**

In 2023, the total weight of the materials was 3,998 tonnes and in 2022, 4,928 tonnes.

Total weight of biological products (%)

	2024
Biological	**23%**

Total raw material is expressed in tonnes and total %, classified by biological and technical material and then by active ingredient, excipient and primary and secondary packaging materials:

[38] Recycled paper and cardboard from certified forests (leaflets and boxes)

- Technical material is all raw material of synthetic origin.
- Biological material: refers to its natural origin. In this respect, the recycled paper and cardboard and paper from certified forests used for packaging (the leaflet paper and virgin cardboard boxes) are considered raw materials.

Reused and recycled components and materials (tonnes) (%)

	2024
Total reused or recycled secondary components (tonnes)	-
Total reused or recycled secondary components (%)	-
Secondary intermediate products (tonnes)[39]	-
Secondary intermediate products (%)	-
Secondary materials (tonnes)	3,113
Secondary materials (%)	*100%*

Component: raw material for manufacturing the product that is sold (e.g. blisters, leaflets, cases, syringes. stems, etc.).

Secondary material: any material used for handling or distributing the product (e.g. pallets, boxes, plastics, etc.).

◦ Disclosure Requirement E5-5: Resource outflows

The objective of this Disclosure Requirement is to enable an understanding of how ROVI contributes to the circular economy by recirculating resources and how its waste management process works.

Due to the nature of its activity, ROVI does not establish measures on the forecast durability of the products placed on the market or the repairability of said products as required by the regulations. The Group's activity focuses on specialty pharmaceuticals and, therefore, the products have specific durability periods and periods for consumption.

Notwithstanding, regarding packaging and packing measures, the Group is analysing alternatives for replacing packaging by similar packaging containing a percentage of recycled material.

Additionally, the following table shows the information on the total waste [40] from the Group's own operations:

Hazardous waste generated (tonnes)

2024	Escúzar	Granada	Madrid	SSRR	Alcalá de Henares	Distribution	Total
Discarded electrical and electronic equipment other that that specified in Codes 21 01 21 and 20 01 23 containing hazardous components	0.00	0.08	0.00	0.00	0.00	0.00	0.08
Other acids	1.92	8.53	0.36	0.00	0.00	0.00	10.81
Other bases	7.04	1,306.21	50.21	20.80	0.35	0.00	1,384.60

[39] Not applicable to the pharmaceutical industry (process waste that is again reused).
[40] Special mention should be made of the fact that the waste flows and the materials present in them are specific to the pharmaceutical industry, in which the Group carries on its activity, and none of the waste is classified as radioactive waste. For example, the hazardous waste derived from ROVI's activity contains materials such as acids, solvents, lead batteries, mercury-containing batteries and fluorescent tubes, among others. In addition, some of the materials included in the non-hazardous waste are plastics and rubber, paper and cardboard and ink, metal and wood wastes, among others.

2024	Escúzar	Granada	Madrid	SSRR	Alcalá de Henares	Distribution	Total
Spent activated carbon	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Organic halogenated solvents, washing liquids and mother liquors	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other organic halogenated solvents, washing liquids and mother liquors	0.00	0.00	1.87	0.04	0.00	0.00	1.91
Sludges from on-site effluent treatment containing hazardous substances	0.00	0.00	0.00	0.00	13.12	0.00	13.12
Solid wastes containing hazardous substances	0.00	0.00	54.68	87.99	116.81	14.32	273.80
Waste paint and varnish containing organic solvents or other hazardous substances	0.00	0.00	0.00	0.00	0.04	0.00	0.04
Sludges from paint or varnish containing organic solvents or other hazardous substances	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Waste printing toner containing hazardous substances	0.00	0.00	0.00	0.00	0.16	0.00	0.16
Waste adhesives and sealants containing organic solvents or other hazardous substances	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acids not otherwise specified	0.00	0.00	0.00	3.53	0.00	0.00	3.53
Mineral-based non-chlorinated engine, gear and lubricating oils	0.23	0.47	0.02	0.25	0.00	0.00	0.96
Sludges from oil/water separators	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other fuels (including mixtures)	0.00	0.00	0.00	0.00	0.05	0.00	0.05
Other halogenated solvents and solvent mixtures	1,150.12	1,479.95	0.29	0.00	0.24	0.00	2,630.60
Other solvents and solvent mixtures	24.46	1.12	0.00	0.00	17.44	0.00	43.02
Packaging containing residues of or contaminated by hazardous substances	12.20	12.89	6.51	13.02	6.73	0.00	51.35
Absorbents, filter materials (including oil filters not otherwise specified), wiping cloths, protective clothing contaminated by hazardous substances	2.16	2.42	6.66	7.57	28.89	8.76	56.46
Discarded equipment containing chlorofluorocarbons, HCFC, HFC	0.00	0.00	0.00	0.00	0.00	0.39	0.39
Discarded equipment containing hazardous components other than those mentioned in 16 02 09 to 16 02 12	0.00	0.12	1.08	1.73	2.66	0.88	6.47
Inorganic wastes containing hazardous substances	0.00	0.00	0.27	0.98	0.00	0.00	1.25
Gases in pressure containers (including halons) containing hazardous substances	0.00	0.00	0.00	0.00	1.05	0.00	1.06
Laboratory chemicals, consisting of or containing hazardous substances, including mixtures of laboratory chemicals	0.32	4.89	1.50	0.31	1.44	0.89	9.35

2024	Escúzar	Granada	Madrid	SSRR	Alcalá de Henares	Distribution	Total
Lead batteries	0.00	0.00	0.00	0.00	0.33	0.00	0.33
Ni-Cd batteries	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mercury-containing batteries	0.00	0.00	0.00	0.00	0.02	0.00	0.02
Aqueous sludges containing hazardous substances.	27.47	1.56	0.00	0.00	0.00	0.00	29.03
Construction materials containing asbestos	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Wastes whose collection and disposal is subject to special requirements in order to prevent infection	0.09	1.27	0.00	9.12	1.47	9.70	21.64
Chemicals consisting of or containing hazardous substances	0.00	0.00	44.53	24.50	11.17	15.67	95.87
Cytoxic or cytostatic medicines	0.00	0.00	0.00	0.00	0.00	0.30	0.30
Fluorescent tubes and other mercury-containing waste	0.00	0.02	0.03	0.31	0.42	0.00	0.78
Discarded equipment containing chlorofluorocarbons	0.00	0.13	0.00	0.00	0.00	0.00	0.13
Bulky appliances containing hazardous components	0.00	0.24	0.00	0.00	0.00	0.00	0.24
Saturated or spent ion exchange resins	0.00	0.00	0.00	1.77	0.00	0.00	1.77
Aqueous washing liquids and mother liquors	0.00	0.00	0.00	11.48	0.00	0.00	11.48
Absorbents, filter materials, wiping cloths and protective clothing other than those mentioned in 15 02 02	0.00	0.00	5.18	0.00	0.00	0.00	5.18
Non-CRT non-LED monitors and screens	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medical device waste	0.00	0.00	0.00	0.00	0.00	0.36	0.36
Medicines other than those mentioned in Code 180108	0.00	0.00	0.00	0.00	0.00	0.47	0.47
Psychotropic and narcotic waste	0.00	0.00	0.00	0.00	0.00	1.97	1.97
Total 2024	**1,226.00**	**2,819.89**	**173.16**	**183.39**	**202.38**	**53.70**	**4,658.53**

In 2023, the total weight of hazardous waste generated was 5,163 tonnes and in 2022, 5,223 tonnes.

Non-hazardous waste generated (tonnes)

2024	Escúzar	Granada	Madrid	SSRR	Alcalá de Henares	Distribution	Total
Waste printing toner other than those mentioned in 08 03 17	0.00	0.00	0.13	0.48	0.40	0.11	1.12
Paper and cardboard packaging	0.00	1.64	0.00	0.00	0.00	0.00	1.64
Plastic packaging	0.82	0.84	0.00	0.00	0.00	0.00	1.66
Wooden packaging	3.00	0.00	0.00	0.00	0.00	0.00	3.00

2024	Escúzar	Granada	Madrid	SSRR	Alcalá de Henares	Distribution	Total
Metallic packaging	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medicines other than those mentioned in 18 01 08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Plastic and rubber	0.00	5.98	0.00	0.00	0.00	0.00	5.98
Paper and cardboard	5.95	9.54	90.90	107.65	262.16	3.72	479.91
Biodegradable kitchen and canteen waste	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discarded electrical and electronic equipment other than those mentioned in 20 01 21, 20 01 23 and 20 01 35	0.00	0.09	0.00	0.00	0.00	0.00	0.09
Wood other than that mentioned in 20 01 37	0.00	0.00	0.00	0.00	11.38	0.00	11.38
Bulky waste	0.00	0.00	20.16	79.78	385.62	0.00	485.56
Composite packaging	1.98	0.00	0.00	0.00	0.00	0.00	1.98
Mixed packaging	0.00	3.14	0.00	0.00	0.00	0.00	3.14
Absorbents, filter materials, wiping cloths and protective clothing other than those mentioned in 15 02 02. Absorbents, filter materials (including oil filters not otherwise specified), wiping cloths, protective clothing contaminated by hazardous substances	3.14	2.24	0.00	0.00	0.00	0.00	5.38
Aqueous liquid wastes other than those mentioned in 16 10 01	1,191.22	969.88	0.00	0.00	1.98	0.00	2,163.08
Aqueous concentrates other than those mentioned in 16 10 03	116.12	0.00	0.00	92.82	0.00	0.00	208.94
Discarded electrical and electronic equipment other than that mentioned in 20 01 21, 20 01 23 and 20 01 35	0.00	0.09	0.00	0.00	0.00	0.00	0.09
Plastics	0.00	11.92	205.28	195.02	424.82	0.00	837.04
Metals	0.79	0.00	0.00	0.00	14.98	0.00	15.77
Non-ferrous metal	0.00	2.86	0.00	0.00	0.00	0.00	2.86
Waste ink	0.00	0.00	0.00	0.02	0.00	0.01	0.03
Wood	3.00	0.00	0.00	0.00	0.00	0.00	3.00
Sludges from treatment of urban waste water	0.00	0.00	0.00	73.00	0.00	0.00	73.00
Mixed municipal waste	0.00	14.21	0.00	0.00	0.00	0.00	14.21
Mixed construction and demolition waste other than those mentioned in codes 17 09 01, 17 09 02 and 17 09 03	98.00	0.00	0.03	74.87	215.83	0.00	388.73

2024	Escúzar	Granada	Madrid	SSRR	Alcalá de Henares	Distribution	Total
Biodegradable waste	0.00	0.00	0.00	55.92	3.88	0.00	59.80
Mixtures of concrete, bricks, tiles and ceramics other than those mentioned in code 17 01 06	0.00	77.00	0.00	321.90	0.00	0.00	398.90
Discarded equipment other than those mentioned in codes 16 02 09 to 16 02 13	0.00	0.03	0.00	0.00	0.00	0.00	0.03
Concrete	0.00	0.00	0.00	35.72	0.00	0.00	35.72
Bituminous mixtures other than those mentioned in code 17 03 01	0.00	0.00	0.00	23.70	0.00	0.00	23.70
Total	**1,424.02**	**1,099.46**	**316.50**	**1,060.88**	**1,321.04**	**3.84**	**5,225.74**

In 2023, the total weight of hazardous waste generated was 4,215 tonnes and in 2022, 3,703 tonnes.

Hazardous waste not intended for disposal (tonnes)

2024	Escúzar	Granada	Madrid	SSRR	Alcalá de Henares	Distribución	Total
Preparation for reuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Recycling	452.76	0.00	3.91	97.51	5.99	1.27	561.45
Other recovery operations	27.52	455.35	108.89	13.26	150.88	0.00	755.89
Total	**480.28**	**455.35**	**112.80**	**110.77**	**156.87**	**1.27**	**1,317.34**

In 2023, the total weight of hazardous waste not intended for disposal generated was 4,898 tonnes and in 2022, 546 tonnes.

Non-hazardous waste not intended for disposal (tonnes)

2024	Escúzar	Granada	Madrid	SSRR	Alcalá de Henares	Distribución	Total
Preparation for reuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Recycling	0.08	17.16	91.03	181.16	700.74	3.72	993.88
Other recovery operations	111.84	17.14	225.44	786.91	614.45	0.12	1,755.90
Total	**111.92**	**34.30**	**316.47**	**968.07**	**1,315.19**	**3.84**	**2,749.78**

In 2023, the total weight of non-hazardous waste not intended for disposal generated was 2,729 tonnes. The 2022 figure is not available

Total percentage of non-recycled waste

	2024
Total percentage of non-recycled waste	25.89%

Hazardous waste intended for disposal (tonnes)

2024	Escúzar	Granada	Madrid	SSRR	Alcalá de Henares	Distribución	Total
Incineration (with energy recovery)	0.00	0.00	0.29	0.00	34.05	33.63	67.98
Incineration (without energy recovery)	0.00	0.00	54.54	58.20	0.00	1.06	113.80
Dump	0.00	0.05	5.53	14.42	7.33	17.73	45.06
Other disposal operations	745.72	2,363.04	0.00	0.00	3.76	0.00	3,112.52
Total	**745.72**	**2,363.09**	**60.36**	**72.62**	**45.14**	**52.43**	**3,339.36**

Management of the liquid halogenated waste generated at the Granada plants changed and a high percentage of this waste was treated for disposal, as opposed to the recovery alternative that had been applied in previous years. The main reason was a change in the criterion for accepting it on the part of the current waste management companies. At present, the waste in question has a high percentage of water, which makes recovery treatments inviable because of the low yield. ROVI is currently seeking new recovery treatment alternatives to manage this waste.

Non-hazardous waste intended for disposal (tonnes)

2024	Escúzar	Granada	Madrid	SSRR	Alcalá de Henares	Distribución	Total
Incineration (with energy recovery)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Incineration (without energy recovery)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dump	0.00	0.00	0.00	0.00	1.98	0.00	1.98
Other disposal operations	1,310.48	969.88	0.00	92.82	0.00	0.00	2,373.18
Total	**1,310.48**	**969.88**	**0.00**	**92.82**	**1.98**	**0.00**	**2,375.16**

The hazardous and non-hazardous waste data are expressed in tonnes and managed through the waste record kept at each one of the industrial complexes, which gives details of the identification of the waste, the LER code and the type of treatment, distinguishing between: treatment R (waste not intended for disposal) and treatment D (waste intended for disposal).

◦ Disclosure Requirement E5-6: Anticipated financial effects from material resource use and circular economy-related risks and opportunities

Pursuant to Appendix C of ESRS 1 (List of phased-in Disclosure Requirements), this year ROVI will not disclose the quantification of the anticipated financial effects in monetary terms of material from risks related to material resource use and circular economy related risks, since the Company may omit this information in the first year of preparation of the Report. Additionally, ROVI may disclose only qualitative information for the first three years of preparation. Neither will it provide a description of the effects considered or the basic assumptions used to quantify the anticipated financial effects.

Social information

1. ESRS S1. Own workforce

The objective of this chapter is to specify information on how ROVI impacts its own workforce through its own operations and to explain the material risks derived from the material impacts.

Additionally, details are given of the actions taken, and the result of such actions, to prevent, mitigate or remediate actual or potential negative impacts and how the Group addresses matters such as working conditions, equal treatment and opportunities and other work-related rights.

This chapter discusses the Group's own workforce, including, therefore, both employees, with whom the Group has a direct employment relationship, and non-employees, who may be self-employed workers or workers provided by companies specialising in employment-related activities.

a. Strategy

◦ Disclosure Requirement related to ESRS 2 SBM-2: Interests and views of stakeholders

The objective of this Disclosure Requirement is to explain how the interests, views and rights of people in ROVI's own workforce inform its strategy and business model.

ROVI recognises the importance of the role played by the professionals of its own workforce and, therefore, includes a commitment to human capital as one of the basic pillars of its business strategy, always taking their interests and views into consideration through the works councils and communication mechanisms that are in place. To this end, it takes account of aspects related to the material sub-topics derived from the double materiality assessment: working conditions, equal treatment and opportunities for all and other work-related rights.

In this respect, ROVI promotes the professional and personal development of its employees with two main objectives: to ensure their well-being and meet both individual and collective expectations.

Additionally, the Group drives the creation of a team of workers that is diverse, committed and ethical, emphasising the importance of the values that the professionals project towards other people. In order to promote these values, which are intrinsic to the Company and its treatment of its workforce, ROVI seeks inclusion and access to equitable conditions for all the workers, as well as effective equality between men and women.

Likewise, ROVI considers internal talent to be a key pillar for its development and, therefore, has specific training plans in place to meet the needs detected among the workers of each complex or work centre.

Lastly, mention should be made of the fact that the Group is actively and regularly involved in a number of sector forums and meetings, such as Farmaindustria and PDFarma, which allows it to keep up-to-date on the best practices related to management of its workers.

◦ Disclosure Requirement related to ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

The objective of this Disclosure Requirement is to provide an understanding of the material impacts and risks[41] derived from ROVI's double materiality assessment in relation to its own workforce.

ROVI has conducted a double materiality assessment in which it analysed its context, taking account of its strategy and business model, in order to find out the aspects that could impact its own workforce. As a result of said assessment, the impacts and risks that were found to be material in relation to the people in ROVI's own workforce are set out below:

[41] Note that no material opportunities were identified.

Value chain level	Sub-(sub-)topic	Description IRO	Impact/Risk/ Opportunity	Actual/ Potential	Time horizon
Own operations	Work-life balance	The work-life balance drives the best employment practices.	Positive impact	Actual	< 1 year
Own operations	Social dialogue	Smooth communication with employees through various communication channels and works councils.	Positive impact	Actual	< 1 year
Own operations	Secure employment	Ensuring that stability materialises in Group employment: mostly permanent employment, low turnover and not affected by seasonality.	Positive impact	Actual	< 1 year
Own operations	Freedom of association, the existence of works councils and the information, consultation and participation rights of workers	Meetings with works councils to defend workers' rights and internal communication.	Positive impact	Actual	< 1 year
Own operations	Collective bargaining, including rate of workers covered by collective agreements	Commitment to collective bargaining to always seek the best solution for both parties.	Positive impact	Actual	< 1 year
Own operations	Collective bargaining, including rate of workers covered by collective agreements	Restricting freedom of collective bargaining between the employees and works councils.	Negative impact	Potential	< 1 year
Own operations	Collective bargaining, including rate of workers covered by collective agreements	All ROVI employees in Spain are subject to the Collective Agreement of the Chemical Industry and, in the European subsidiaries, to the collective agreements of each location.	Positive impact	Actual	< 1 year
Own operations	Adequate wages	Commitment to the well-being of its workers and measures to ensure adequate wages.	Positive impact	Actual	< 1 year
Own operations	Adequate wages	The Remuneration Committee, which supervises the remuneration of executives and promotes fair and transparent remuneration.	Positive impact	Actual	< 1 year
Own operations	Adequate wages	Director Remuneration Policy that ensures adequate, transparent and fair wages.	Positive impact	Actual	< 1 year
Own operations	Adequate wages	Wage rise for all employees under the collective agreement (average wage rise of 4.6%).	Positive impact	Actual	< 1 year
Own operations	Health and safety	Occupational Risk Prevention Policy and ISO 45001:2015 certification for employee health and safety.	Positive impact	Actual	< 1 year
Own operations	Health	Employee accidents due to failure of health and safety control mechanisms.	Negative impact	Potential	< 1 year
Own operations	Diversity	Principles of equality, objectivity and impartiality in attracting and retaining talent.	Positive impact	Actual	< 1 year
Own operations	Employment and inclusion of persons with disabilities	Measures to integrate persons with disabilities in the workplace, generating synergies among employees.	Positive impact	Actual	< 1 year

Value chain level	Sub-(sub-)topic	Description IRO	Impact/Risk/ Opportunity	Actual/ Potential	Time horizon
Own operations	Employment and inclusion of persons with disabilities	Agreements to develop support programmes for the workplace inclusion of persons with intellectual disabilities.	Positive impact	Actual	< 1 year
Own operations	Employment and inclusion of persons with disabilities	Service agreements with special employment centres for inclusion of persons with disabilities in the workplace.	Positive impact	Actual	< 1 year
Own operations	Training and skills development	Ongoing training and development: ROVI's Training and Development Policy establishes how to identify needs and plan training actions.	Positive impact	Actual	< 1 year
Own operations	Gender equality and equal pay for work of equal value	ROVI promotes real equality of of treatment and opportunities, using a number of mechanisms to reject all discrimination.	Positive impact	Actual	< 1 year
Own operations	Gender equality and equal pay for work of equal value	Equal wages for work of equal value: application of wage policy when hiring and in wage reviews.	Positive impact	Actual	< 1 year
Own operations	Gender equality and equal pay for work of equal value	Absence of discrimination on the Management Committee reflects the commitment to the equal opportunities policy.	Positive impact	Actual	< 1 year
Own operations	Measures against violence and harassment in the workplace	Training in equality and harassment in the workplace for non-employee workers (temporary employment company workers).	Positive impact	Actual	< 1 year
Own operations	Measures against violence and harassment in the workplace	ROVI rejects any form of violence, harassment or abuse: Protocol for the Prevention and Handling of Cases of Moral and Sexual Harassment.	Positive impact	Actual	< 1 year
Own operations	Privacy	Commitment to human and work-related rights (privacy) in its Code of Ethics and integration of the fundamental principles among its professionals.	Positive impact	Actual	< 1 year
Own operations	Forced labour	Commitment to human and work-related rights (prohibition of forced labour) in its Code of Ethics and integration of the fundamental principles among its professionals.	Positive impact	Actual	< 1 year
Own operations	Child labour	Commitment to human and work-related rights (prohibition of child labour) in its Code of Ethics and integration of the fundamental principles among its professionals.	Positive impact	Actual	< 1 year
Own operations	Social dialogue, collective bargaining, freedom of association	Failure to comply with agreements with works councils in respect of social dialogue, collective bargaining and freedom of association.	Risk	Potential	< 1 year
Own operations	Secure employment	Failure to maintain the current characteristics of employment could lead to loss of talent.	Risk	Potential	1-5 years
Own operations	Adequate wages	Salaries less competitive than those of the competition could increase turnover and loss of talent.	Risk	Potential	1-5 years

All these impacts and risks derive from ROVI's business model itself and its commitment to its workforce. In this respect, to continue working for the well-being of its stakeholders, in particular, its own workforce, the Group integrates matters such as working conditions, equal treatment and opportunities for all and other work-related rights into its strategy.

Regarding material positive impacts that affect ROVI's own workforce, they derive from different activities carried on by the Company in all the geographical regions where it operates:

- Disclosure of internal policies: the Group's policies are made public to ensure that all its workforce knows them and that the framework for action that governs the conduct of all Group professionals is guaranteed. In addition to being available on the corporate website, they are communicated through the Workday platform and specific training sessions.
- System of evaluation by objectives: the Group has a system of evaluation by objectives addressed at workers in senior management, management and supervisory positions. At the beginning of the first quarter of the year, the employee and his or her direct supervisor establish the objectives for the new year jointly and evaluate the attainment of the previous year's objectives, thus determining the amount of the associated variable remuneration. Furthermore, the supervisors provide feedback on performance and achievements.
- Encouraging professional development: ROVI actively promotes people's development, focusing especially on young professionals, providing opportunities for them to grow within the organisation.
- Internal promotion: when vacancies arise, the Group prioritises identifying and taking advantage of the capabilities of the professionals already within the organisation, thus fostering internal promotion and the growth of its employees.

Regarding potential negative impacts, ROVI does not currently have a transition plan that entails significant restructuring changes derived from decarbonisation and, therefore, no material negative impacts that could affect the workforce are foreseen.

As regards risks related to working conditions, specifically practices such as forced or compulsory labour or child labour, no significant cases have been detected. This is because ROVI has a Human Rights Policy aligned with European legislation, where these issues are addressed. Moreover, all its workers are either covered by a collective agreement or, where this is not the case, by the relevant labour legislation, both in Spain or abroad.

Likewise, ROVI considers that the material risks derived from impacts on its own workforce are unlikely to materialise due to its firm commitment to collective bargaining, social dialogue and the implementation of policies that ensure competitive employment conditions, including attractive salaries.

In relation to people in ROVI's own workforce who could be significantly affected[42] by the Company's activities, a distinction was made between two main categories:

- Employees, who have a direct employment relationship with the Company and carry on their activities within the framework established by this contractual relationship.
- Non-employees within the operational structure. First, there are temporary employment company (ETT) workers, whose services are engaged through an indirect employment relationship with the ETT as the intermediary. Most of these workers carry out tasks related to filling injectables and manufacturing solid products, which are usually concentrated in periods with a higher seasonal demand. Additionally, ROVI's non-employee workers include one self-employed person, who holds the position of Security Manager and is responsible for coordinating the Company's surveillance services.

In this context, the wage conditions are equivalent for both employees and non-employees. However, in other work-related aspects, they are governed by the employment conditions of their company.

Likewise, the Company's own workforce includes certain groups of workers that, due to their jobs, run a greater risk of injury. In the case of ROVI, these would be the employees who work with chemical products. However, for all jobs in the Group, an assessment of risks at work is conducted in order to prepare an action plan in this respect where necessary.

Lastly, some workers are identified as "basic risk group", which includes women who are pregnant or breast-feeding or have recently given birth and work in contexts where there is some risk. This group has a specific protocol. Likewise, anybody who, in accordance with the criteria set out in internal procedures, is considered "especially sensitive personnel" may inform the relevant department of his or her situation. This will allow a protocol to review their case to commence and, if necessary, limitations or adaptations to be made to their job.

[42] It was determined that all the negative impacts were considered to be general, since they could affect an extensive group of people in ROVI's own workforce and are not limited to individual or specific cases.

b. Management of impacts, risks and opportunities

◦ Disclosure Requirement S1-1: Policies related to own workforce

The objective of this Disclosure Requirement is to explain the Group's policies related to its own workforce.

Regarding its commitment to people, ROVI has a number of policies in place related to its workforce, covering aspects closely related to the material impacts and risks derived from the double materiality assessment:

- Human Rights Policy: sets out ROVI's commitment to complying with international standards on respect for human rights, establishing principles and specific rules to prevent its activities from having a negative impact on these rights. This policy also seeks to implement the measures necessary to prevent and identify any violation and provide adequate mitigation or remediation measures when necessary. The policy has been signed by the Company chairman and is applicable to all Group companies.
- Code of Ethics: defines the basic requirements of the business conduct expected of the Group's workforce and acts as guidance in relations with other employees, customers, shareholders and suppliers, among other stakeholders. In this Code, ROVI establishes its commitment to non-discrimination based on race, nationality, social origin, age, gender, civil status, sexual orientation, ideology, political opinions, religion or any other personal, physical or social characteristic of its workers. The Code, which is the basis for all the Group's policies and procedures, has been signed by the Group chairman and is applicable to all the workers in ROVI's own workforce.
- Occupational Risk Prevention Management Policy: defines the the implementation of the health and safety system that focuses on technological innovations to guarantee safe and healthy working conditions that, as far as possible, allow workplace hazards to be eliminated and risks reduced. Likewise, it has been signed by the Company chairman and applies to all the Group's work centres.
- Environmental and Social Sustainability Policy: establishes ROVI's principles for action, commitments, objectives and strategies, encompassing various aspects, such as support, by adopting and disseminating it, for the integration of the principles of the United Nations Global Compact and other international instruments, especially in the areas of human rights, workplace practices, the environment and the fight against corruption. Methods to monitor compliance with the policies and management of the associated risks are also included. This policy covers all Group companies and has been approved by the Company chairman.
- Work-Life Balance Policy: includes work-life balance measures concerning flexible working and wage complements. This policy was reviewed by the Company's Human Resources Manager and is applied to the entire workforce.
- Director Remuneration Policy: determines the principles upon which director remuneration is based, including moderation and adaptation to the best market practices, proportionality and compatibility. This policy was established by ROVI's Nomination and Remuneration Committee for the Group's executive directors.
- Equality Plan: established in accordance with article 87 of the Workers' Statute regarding the negotiation of collective bargaining agreements, with the objective of setting the goals necessary to continue to improve application of the principle of equality between men and women in the companies that belong to the Group. The Plan will be in force until 2026 for the workers at all the Group's national work centres[43] and has been signed by the Group's Human Resources Manager.
- Training Policy: establishes the procedures that the Human Resources Department and the departments of other areas must follow to identify needs and plan training actions. Furthermore, it defines the actions necessary for the proper implementation, development, organisation and delivery of training courses. This policy was approved by the Company's Human Resources Department.
- Protocol for Preventing and Handling Cases of Moral and Sexual Harassment: includes the preventive measures and procedures for acting in harassment cases, rejecting any kind of violence, physical, sexual, psychological or moral harassment, the abuse of authority in the workplace or any other conduct that creates a atmosphere that is intimidatory or offensive with respect to the employees' rights. The content of this protocol is mandatory for all members of Group companies and any person who interacts with the Company.

[43] At the time the Equality Plan was signed, ROVI Escúzar had not yet become a Group company, although all the obligations derived from the equality legislation are respected.

- Working Day Register Policy: establishes the rules for recording the hours worked, ensure legal compliance, transparency and the limits on working hours, contributing to the well-being of the employees and avoiding workplace conflicts. ROVI's Policy covers different situations in line with the type of work, encompassing all the Company's national work centres, and was approved by the Group's Human Resources Manager.
- Policy on Use of ICT Resources: defines the rules and procedures that must be followed in the use of the information technology and communication resources provided by ROVI. It also sets out the personal data protection functions and obligations that must be fulfilled by anyone who accesses and processes such data under ROVI's responsibility. This policy was signed by the Company chairman and applies to all Group companies.

Additionally, ROVI reaffirms its commitment to the Universal Declaration of Human Rights, encouraging its employees to integrate its principles into their day-to-day activity. Likewise, the Group promotes the adoption and implementation of the United Nations Global Compact, of which it is a member, as well as other international instruments, such as the provisions of the Fundamental Conventions of the International Labour Organisation. These commitments encompass respect for freedom of association, the right to collective bargaining, the elimination of forced labour and child labour, equal opportunities, non-discrimination and the creation of a fair, violence-free work environment that complies with current legislation.

In line with its commitment to equality, ROVI addresses the elimination of discrimination through the Equality Plan and the Harassment Protocol, in addition to ensuring that all the policies are made known to new employees when they join the Group. Furthermore, periodic training is provided on preventing the harassment of workers. At present, a Protocol against harassment of the LGBTI community is under preparation and is pending revision and agreement with the Works Council.

ROVI also demonstrates its commitment to the workplace inclusion of people with disabilities through measures set out in its Corporate Social Responsibility Manual. These actions include raising awareness among employees to combat the discrimination and barriers that people with disabilities face. In this respect, the Group organises corporate volunteering activities in collaboration with non-profit entities, providing employees with a direct perspective on the daily challenges that these people encounter.

In the employment area, ROVI promotes hiring people with disabilities to reduce the risk of social and financial exclusion. To this end, it establishes agreements and support programmes aimed at the inclusion of people with intellectual disabilities in the workplace. Furthermore, it strives to ensure full integration, eliminating physical barriers at the workstations and facilitating access and the usability of the tools and products needed for the jobs. Likewise, ROVI constantly strives to make its work centres accessible to everyone, ensuring safety, comfort and autonomy. To this end, all new plans for building and renovation works include this idea, paying special attention to adapting spaces and tools to the specific needs of each employee. However, to date, ROVI has not made any policy commitments in relation to workers belonging to groups at special risk of vulnerability.

Lastly, in order to ensure proper application of discrimination-related policies, ROVI has the Code of Ethics mentioned previously, which sets out the principles for preventing and mitigating discrimination in the Group and promoting diversity and inclusion.

◦ Disclosure Requirement S1-2: Processes for engaging with own workers and workers' representatives about impacts.

The objective of this Disclosure Requirement is to enable an understanding of the processes that ROVI has in place to engage with its own workforce.

In this context, ROVI establishes a relationship with the representatives of its workers through social dialogue, based on transparency, legal compliance and permanent respect. This engagement process allows the Company to understand the workers' perspectives and take them into account in its decision-making process, even though the Group does not evaluate the efficacy of this engagement.

Smooth communication is maintained through, among other means, regular meetings for negotiation, information and consultation, allowing agreements to be monitored and incidents to be solved efficiently. The final goal of this communication is for incidents to be solved through negotiation and agreement, only taking matters to court as a last resort.

ROVI also makes the Ethics Channel available to its own workforce as a communication mechanism whereby its employees, among other stakeholders, may report any irregularity they detect in the Group in relation to regulatory compliance or ethics. The Works Council takes part in the investigation of the case unless the whistleblower expressly requests otherwise. The concerns and worries of the workforce are also expressed at meetings with the Works Council.

The ultimate responsibility for handling these cases is held by the Human Resources Manager, the Internal Audit Manager and the Head of Compliance. In the case of the relationship with the workers' representatives, it is held by the Human Resources Manager. Likewise, no formal evaluation is currently made in relation to engagement with the Company's own workforce.

Additionally, ROVI has suggestion boxes intended to enable the workforce to communicate improvements they have identified on an anonymous basis. The Performance Team checks the content of these suggestion boxes from time to time and, once they have analysed it, provides the employees with feedback.

Finally, ROVI takes the members of its workforce with disabilities into consideration by implementing accessibility measures at all its centres, ensuring an accessible and equitable workplace environment for all its employees and promoting a culture of diversity and inclusion within the Company.

◦ Disclosure Requirement S1-3: Processes to remediate negative impacts and channels for own workforce to raise concerns

The objective of this Disclosure Requirement is to enable an understanding of the processes that ROVI applies to remediate its negative impacts and the channels available to the members of its workforce to raise their concerns.

ROVI has made several internal channels available to its workforce to enable the Company to receive and review suggestions, complaints or queries, using both physical and digital mailboxes to receive such communications.

Regarding processes to help remediate any negative impacts that may be caused, ROVI has the Ethics Channel, as mentioned before. The Group has appointed an external manager of the Ethics Channel, who receives all the communications, allowing whistleblowers to remain anonymous if they so wish, while still having access to a secure mailbox.

To ensure the privacy of the whistleblowers who use the Channel, ROVI has established the following criteria:

- The Policy on the Internal Whistleblowing and Whistleblower Protection System, approved by the Board of Directors and published on the Group's website, ensures the confidentiality of all communications submitted through the Ethics Channel.
- Channel users are protected by the right to confidentiality and non-retaliation.

The reports are subsequently investigated and resolved by the Ethics Channel Management Committee, formed by the Internal Audit Manager, the Head of Compliance and the Human Resources Manager. Likewise, the Ethics Channel Committee proposes action plans to correct any infringements declared to be proven during the investigation. The cases received through the Ethics Channel are notified to the Audit Committee every four months and an annual summary report is submitted to the Board of Directors.

ROVI's own workers know of the existence of this channel and the Ethics Channel Policy, which was updated in 2024, since they are available on the ROVI Group website under the "Ethics Channel" section. However, ROVI does not evaluate the degree of trust that its workers place in these mechanisms.

Likewise, the person responsible for Corporate Social Responsibility at ROVI periodically checks the physical and digital mailboxes and shares the information with the departments responsible and, when applicable, the Social Performance Team. This team has a meeting with management and workers' representatives at least every six months to inform them of the communications it has received, analyse the information, provide feedback to the employees and plan actions. Each year, a report compiling all the communications and the measures adopted is prepared and distributed to all employees through internal channels. In 2024, 117 communications were received through this channel.

Finally, regarding health and safety, ROVI has a procedure called SOPc811 Accident Investigation, which allows workers to identify and report unsafe actions and conditions. This system enables specific action plans to be implemented to address any situations detected, thus reinforcing prevention and promoting a safer work environment.

◦ Disclosure Requirement S1-4: Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

The objective of this Disclosure Requirement is to inform on the actions related to impacts on ROVI's own workers, as well as the Company's approach to the material risks related to them.

In 2024, ROVI implemented several actions to prevent possible negative impacts[44] and risks[45] and promote positive impacts on its own workforce, among which the following initiatives stood out:

Firstly, *Workday* was implemented as a software platform in order to strengthen talent management, a key area for the Company. This tool has permitted an improvement in the management and analysis of own workforce-related data, optimising key processes such as the onboarding experience for new employees and the continuous development of their career plans. The implementation of *Workday* represented an investment of €1,499,185.16 for ROVI.

Likewise, leadership and team management training sessions were conducted for Group professionals who had recently taken on roles with responsibility.

Additionally, ROVI carried out a study in collaboration with its Internal Audit and Human Resources Departments and the external consultant firm *Lukkap*, through which it aims to improve employee experience in relation to human resource management.

At the same time, also in collaboration with *Lukkap*, ROVI is making an analysis of the recent increase in employee turnover. On the basis of the result of this analysis, the Company is working activity to implement strategic measures to halt and reverse this trend, thus reinforcing its commitment to retaining and satisfying its human capital. These two actions with *Lukkap* represented a total expense of €42,425,02.

In the health and safety area, in 2024, the Group conducted an accident prevention campaign for the World Day for Safety and Health at Work. This initiative was notified to all the personnel through a number of channels, such as emails and information screens at the work centres, ensuring an effective reach. The campaign, designed with the slogan "Safety is not a game, but it has its rules", included creative and educational material, as well as an explanatory video, visually attractive computer graphics and a personalised pack of cards, adapted to the central theme. This innovative approach sought to raise awareness among the employees in a way that was dynamic and memorable, reinforcing the importance of complying with safety rules in the workplace.

Also in relation to health and safety, ROVI underwent the audits to certify the non-industrial part of the business under the standard ISO 45001:2015 in the last quarter of 2024.

ROVI likewise worked on the following aspects related to the health and safety of its own workforce at each one of its industrial complexes:

<u>Alcalá de Henares Complex:</u>

- Reduction in the risk of falling to a different level from "moderate" to "tolerable" in maintenance and palletising positions. The installation of tilting guardrails for protection from falls to different levels involved an investment of €7,860.
- Attaining the 2% incidence rate for accidents without days lost for employees.

[44] Mention should be made of the fact that no actions have been taken to remediate negative impacts since none were identified in the double materiality process.
[45] All material risks related to ROVI's own workforce are integrated into the corporate risk map.

San Sebastián de los Reyes Complex:

- 100% increase in the cardioprotection resources in the complex. The associated investment totalled €2,659.58.
- 100% increase in the training actions aimed to improve the performance of personnel in handling and acting with chemical products. In 2024, no significant expense was incurred in implementing this action.

Julián Camarillo Complex:

- 3% reduction in the number of incidents caused by overexertion compared to 2023. In 2024, no significant expense was incurred in implementing this action.

Granada complex:

- Elimination of the manual loading operation of solid chemical products (benzethonium chloride and sodium chloride) in several production tanks. ROVI has been working on this since August 2020 and it has involved an investment of €6,580.
- 5% increase in the first-intervention training of the maintenance technicians with permanent contracts compared to 2023. The contract for this course involved an investment of €1,800.
- Increase, compared to 2023, of 5% (of the total) of the workers in the production/control area with more extensive prevention training, which entailed an investment of €608.
- Reduction of 1 dB in the noise level in the Moderna production rooms (with the process equipment at a standstill) caused by the air-conditioning equipment. This reduction represented an expense of €22,000.

Escúzar complex:

- Increase of at least 10% in the first-intervention training of the maintenance technicians with permanent contracts compared to 2023. This action involved an investment of €1,800.
- Increase, compared to 2023, of 5% (of the total) of the workers with training in occupational risk prevention.This additional training involved an expense of €500 for the Group.
- Increase of at least 10% (of the total) of workers with first-aid training compared to 2022, which entailed an expense of €595.
- Attaining the accident incidence rates of 1% with days lost and 2% without days lost for internal personnel.
- Obtaining the ISO45001 certification, in which a total expense of €6,352.50 was incurred.

In 2024, ROVI took a number of actions to improve the accessibility of its installations. Work to improve accessibility was carried out on the ground floor of the office building in Pozuelo de Alarcón (Madrid), representing an investment of approximately €1,350. This work entailed to construction of an access ramp to the area and the elimination of architectural barriers in the multi-purpose room on said floor. In this context, all the new construction projects executed by ROVI in 2024, such as the expansion of the facilities at its work centres with the new office and general service building constructed in San Sebastián de los Reyes or the new industrial building in Alcalá de Henares, were designed and executed taking account of optimal accessibility.

Lastly, attention should be drawn to the fact that the area responsible for the actions taken in 2024 monitors the degree to which they have been completed and evaluates their efficacy. Likewise, the consolidated CapEx figures for 2024 may be consulted in Note 6 “Property Plant and Equipment” and Note 7 “Intangible Assets” of the Consolidated Annual Accounts, while the OpEx figures may be consulted in Note 25 “Other Operating Expenses”.

c. Metrics and targets

◦ Disclosure Requirement S1-5: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The objective of this Disclosure Requirement is to inform on the targets set to address the impacts and risks associated to its own workforce.

At present, the Group does not have measurable time-bound and outcome-oriented targets to address management of the material impacts and risks identified and does not plan to establish them in the short term. This is partly because, in its double

materiality process, ROVI did not identify any material negative impact the mitigation or reduction of which it was necessary to address.

Notwithstanding, in relation to health and safety, the Group has set the following objectives:

Alcalá de Henares Complex:

- Reduction in the risk of asphyxia in Laboratories positions from moderate to tolerable in accordance with risk assessments QO-001 and QO-002 revision 03.
- Ergonomic improvements in two Manufacturing tasks to reduce the risk from moderate to tolerable in accordance with the ergonomic assessment ref. 13178399 of Quironprevención.
- Reduction in risk of exposure to chemical agents in Automatic Zone 2 and Plenum from moderate to tolerable in accordance with risk assessments FAB-001 and FB-002 revision 12.

San Sebastián de los Reyes Complex:

- 30% reduction in the risks, from “moderate” to “tolerable”, of the Risk Assessment of Logistics Personnel positions.

Escúzar Complex:

- Increase of at least 10% in the first-intervention training of maintenance technicians with permanent contracts compared to 2024.
- Increase, compared to 2024, of 10% (of the total) of the workers at the complex with more extensive prevention training.
- Increase, compared to 2024, of at least 10% (of the total) of the workers with first-aid training.

Granada Complex:

- Reduction of 1 dB in the noise level in the Moderna production rooms (with the process equipment at a standstill) caused by the air-conditioning equipment.
- Increase, compared to 2024, of 5% (of the total) of the production/control area workers with more extensive prevention training.
- 5% increase (compared to 2024) in the first-intervention training of the logistics maintenance technicians and workers.

At Group level, the following targets have been set for 2025:

- Attaining the accident incidence rates of 1% with days lost and 2% without days lost.
- Attaining an accident rate of 3% for temporary employment company and external employees.

Additionally, ROVI monitors the efficacy of the measures related to the IROs identified by establishing future actions. For 2025 and 2026, the Group has the objective of optimising human capital management and fostering the development of internal talent. To this end, the career plans and performance evaluation systems will be extended to the whole organisation, which will allow potential talent to be identified and provide guidance for development and succession plans based on objective results.

Furthermore, an integrated training plan will be launched through *Workday* and will provide access to freely-available courses, placing special focus on improving the skills of production line workers. This will ensure that all levels of the organisation benefit from these initiatives in the short term.

Likewise, in relation to the material risks identified, the risk map will be updated in 2025 in order to monitor the material risks derived from the double materiality assessment. Furthermore, the Group will include targets related to management of these risks in the ESG Master Plan when it is updated after it expires in 2025.

◦ Disclosure Requirement S1-6: Characteristics of the undertaking’s employees

The objective of this Disclosure Requirement is to describe key characteristics of employees in ROVI’s own workforce.

Information on the employee head count in the Company, with the relevant breakdowns, is set out below:

Total employees by country

2024	Total
Spain	2,072
United Kingdom	3
Germany	52
Italy	44
France	6
Poland	1
Austria	4
Portugal	15
Total	**2,197**

The information provided includes employees who were working at the Spanish work centres and the subsidiaries as of 31 December 2024. The 2023 data are not available.

Number of employees by gender

Unlike previous years, this Report includes the additional categories of “Other” and “Not reported”.

	2024	2023	2022
Men	1,043	976	943
Women	1,154	1,135	1,050
Other	0	ND	ND
Not reported	0	ND	ND
Total	**2,197**	**2,111**	**1,993**

Note: Gender as specified by the employees themselves.

Distribution of types of employment contract by gender

2024	Men	Women	Other	Not reported	Total
Total number of employees					
	1,043	1,154	0	0	2,197
Total permanent employees					
	950	1,044	0	0	1,994
Total temporary employees					
	93	110	0	0	203
Total non-guaranteed hours employees					
	0	0	0	0	0

2024	Men	Women	Other	Not reported	Total
Total full-time permanent employees					
	943	984	0	0	1,927
Total part-time permanent employees					
	7	60	0	0	67
Total temporary full-time employees					
	85	86	0	0	171
Number of temporary part-time employees					
	8	24	0	0	32

Note: Gender as specified by the employees themselves.

In 2023, 1,925 employees were permanent. 1,862 of these were full time, 6 were part time and 57 had reduced working hours. There were 186 temporary employees. In 2022, 1,767 employees were permanent. 1,710 of these were full time, 5 were part time and 52 had reduced working hours. There were 226 temporary employees.

Mention should be made of the fact that ROVI has temporary employees on its payroll, since the following situations are included in this category:

- Partial retirements.
- Training contracts. ROVI offers numerous opportunities to students who have recently completed their first degrees, doctorates or professional training via training contracts.
- Temporary contracts to cover absences due to sickness, paternity, maternity, accidents or leave of absence for care of family members, among others.
- Temporary contracts to cover temporary production needs (increase in orders, vaccination campaigns, etc.), work project of various types depending on the department, audits, etc.

Distribution of employment contract types by region

2024	Spain	United Kingdom	Germany	Italy	France	Poland	Portugal	Austria
Total employees in workforce								
	2,072	3	52	44	6	1	15	4
Total permanent employees								
	1,870	3	52	44	5	1	15	4
Total temporary employees								
	202	0	0	0	1	0	0	0
Total non-guaranteed hours employees								
	0	0	0	0	0	0	0	0
Total permanent full-time employees								
	1,804	3	51	44	5	1	15	4
Total permanent part-time employees								
	66	0	1	0	0	0	0	0
Total temporary full-time employees								
	170	0	0	0	1	0	0	0

2024	Spain	United Kingdom	Germany	Italy	France	Poland	Portugal	Austria
Total temporary part-time employees								
	32	0	0	0	0	0	0	0

People leaving the Company voluntarily by gender

	2024
Men	56
Women	90
Other	0
Not reported	0
Total	**146**

Note: Gender as specified by the employees themselves.

Turnover rate

	2024
Turnover rate	10.74%

The data shown include both people who left the Company voluntarily and dismissals, retirements and deaths.

Lastly, the average number of employees for 2024 will be shown in Note 24 "Employee benefit expenses" of the Consolidated Annual Accounts.

◦ Disclosure Requirement S1-7: Characteristics of non-employees in the undertaking's own workforce

The objective of this Disclosure Requirement is to describe the key characteristics of non-employees in ROVI's workforce.

The following tables show information on the characteristics of the non-employees in the Group's workforce:

Number of non-employees in the workforce by gender

	2024
Men	42
Women	90
Other	0
Not reported	0
Total	**132**

Note: Gender as specified by the non-employee workers themselves.

These data relate to non-employees in the workforce who work at the centres in Spain and at the subsidiaries. ROVI considers non-employees in the workforce to be workers hired through temporary employment companies (ETTs).

Average number of non-employees in the workforce by gender

	2024
Men	121.50
Women	186.67
Other	0.00
Not reported	0.00
Total	308.17

Note: Gender as specified by the non-employee workers themselves.

The figures relate to non-employees in the workforce who work at the centres in Spain and at the subsidiaries. ROVI considers workers hired through a temporary employment company (ETT) to be non-employees in its own workforce.

◦ Disclosure Requirement S1-8: Collective bargaining coverage and social dialogue

The objective of this Disclosure Requirement is to disclose information on the extent to which the working conditions of ROVI's employees are covered by collective bargaining agreements and the extent to which its employees are represented in social dialogue in the European Economic Space.

In the case of Spain, all Group workers are covered by the Collective Agreement of the Chemical Industry, a national agreement that has allowed a general improvement in the conditions of the Workers' Statute. ROVI complies strictly with the regulations and legislation in accordance with the Agreement. Workers at the European subsidiaries follow the collective agreements at each geographical location, except in jurisdictions where general labour law is applicable by law, which affects locations where the Group has a low number of employees.

Information on the Group's collective bargaining coverage and social dialogue is set out below by country:

Collective bargaining coverage and social dialogue

2024	Collective bargaining coverage		Social dialogue
Coverage rate	Employees - EEA	Employees - Non-EEA	Employees - EEA
0-19%			
20-39%			
40-59%			
60-79%			
80-100%	Spain		Spain

In previous years, 100% of the employees in Spain were subject to a collective bargaining agreement.

◦ Disclosure Requirement S1-9: Diversity metrics

The objective of this Disclosure Requirement is to provide a clear picture of the diversity of the Company's employees, highlighting the distribution by gender and age.

The following tables show the information on the gender distribution of the Group's top management and the distribution of the employees in its own workforce by age bracket and professional category:

Percentage of women in top management (women on the Management Committee)

Unlike previous years, this Report includes the additional categories of "Other" and "Not reported".

	2024	2023	2022
Men	9	9	9
Women	4	4	3
Other	0	ND	ND
Not reported	0	ND	ND
Total	**13**	**13**	**12**
%	**30.77%**	**30.77%**	**25%**

Note: gender as specified by top management.

Total employees in own workforce by age

	2024
<30	494
30-50	1,223
>50	480
Total	**2,197**

In this report, the age ranges have been adjusted to meet CSRD requirements and, therefore, the data are not directly comparable with previous years.

	2023	2022
18-30	546	452
31-40	573	558
41-50	599	583
51-60	338	334
>60	55	55
Total	**2,111**	**1,993**

- ### Disclosure Requirement S1-10: Adequate wages

The objective of this Disclosure Requirement is to enable an understanding of whether or not ROVI's employees are paid an adequate wage.

ROVI confirms that all its employees receive an adequate wage in accordance with the benchmarks applicable in each country. Likewise, there are no cases in which employees receive wages lower than the amount defined by the legislation in any of the countries where the Group operates.

◦ Disclosure Requirement S1-11: Social protection

In accordance with Appendix C of ESRS 1 (List of phased-in Disclosure Requirements), ROVI will not disclose the information on social protection in relation to 2024, since the Company may omit the information on said Disclosure Requirement in the first year of preparation of the Report.

◦ Disclosure Requirement S1-12: Persons with disabilities

The objective of this Disclosure Requirement is to disclose how many persons with disabilities there are in the Group's own workforce.

The information on the persons with disabilities in the Group's own workforce is set out below:

Total employees with disabilities in the Group's own workforce by gender

The figures shown relate to the total number of workers with disabilities at 31 December 2024 both at the Spanish centres and in the subsidiaries.

	2024
Men	16
Women	14
Other	0
Not reported	0
Total	**30**
Total (%)	**1.36%**

Note: Gender as specified by the employees themselves.

Unlike previous years, this Report includes the additional categories of "Other" and "Not reported". In 2023, 35 employees had disabilities (37 in 2022).

◦ Disclosure Requirement S1-13: Training and skills development metrics

The objective of this Disclosure Requirement is to enable an understanding of the extent to which ROVI provides training and skills development to its employees.

The following tables show the information on the training and professional performance of the Group's own workforce:

Percentage of employees that received performance reviews (%)

	2024
Men	38.84%
Women	47.11%
Other	-
Not reported	-
Total	**43.18%**

Note: Gender as specified by the employees themselves.

Average number of training hours per employee and by gender

	2024
Men	27.77
Women	28.40
Other	-
Not reported	-
Total	**28.09**

Note: Gender as specified by the employees themselves.

◦ Disclosure Requirement S1-14: Health and safety metrics

The objective of this Disclosure Requirement is to inform on the extent to which ROVI's own workforce is covered by its health and safety management system and the incidents associated to this aspect.

The information on absences, accidents and ill health in the Group related to health and safety is set out below:

Health and safety management system

	2024
% employees covered by a health and safety management system	94.31%
% of NON-employee workers covered by the health and safety management system	100%

Work-related accidents and rates

2024	Men	Women	Total
Number of recordable work-related accidents [46]	43	43	86
Frequency rate - Rate of recordable work-related accidents	14.59%	12.44%	13.43%
Severity rate	0.56%	0.29%	0.41%
Incidence rate	4.12%	3.73%	3.91%

In 2024, recordable work-related accidents included all those notified to the labour authorities, including accidents with and without days lost and those in itinere and not in itinere, unlike 2023, when only those that occurred in the workplace with days lost were reported. Therefore, the number of accidents in previous years and the associated rates are not comparable.

2023	Men	Women	Total
Number of recordable work-related accidents	19	20	39
Frequency rate - Rate of recordable work-related accidents	7,05%	6,42%	6,71%
Severity rate	0,20%	0,29%	0,25%
Incidence rate	1,94%	1,76%	1,84%

2022	Men	Women	Total
Number of recordable work-related accidents	12	15	27
Frequency rate - Rate of recordable work-related accidents	4,83%	5,38%	7,02%
Severity rate	0,13%	0,21%	0,17%
Incidence rate	1,27%	1,42%	1,35%

Other associated metrics

	2024	2023	2022
Number of work-related fatalities	0	0	0
Number of cases of work-related ill health	0	0	0
Number of days lost	33,340	27,055	23,122
Number of days lost to work-related accidents	2,648	ND	ND

[46] Of the total recordable work-related accidents, 18 were in itinere; 38 occurred in the workplace and days were lost, and 30 did not lead to the loss of any days.

Numbers and rates of work-related accidents of non-employee workers (temporary employment company workers) whose work or workplaces are controlled by the organisation

	2024
Number of work-related fatalities	0
Number of recordable work-related accidents	30
Frequency rate - Rate of recordable work-related accidents	52.01%
Severity rate	0.22%
Incidence rate	22.73%
Number of days lost to work-related accidents	128

◦ Disclosure Requirement S1-15: Work-life balance metrics

The objective of this Disclosure Requirement is to provide an understanding of the extent to which ROVI employees are entitled to family-related leave and the extent to which they take it.

The information on the work-life balance metrics of ROVI in 2024 is set out below:

Percentage of employees entitled to family-related leave

	2024
Men	100%
Women	100%
Other	-
Not reported	-
Total	**100%**

Note:: Gender as specified by the employees themselves.

Percentage of employees who took family-related leaves

	2024
Men	6.57%
Women	6.56%
Other	-
Not reported	-
Total	**6.57%**

Note:: Gender as specified by the employees themselves.

◦ Disclosure Requirement S1-16: Remuneration metrics (pay gap and total remuneration)

The objective of this Disclosure Requirement is to allow an understanding of the pay gap between men and women employees and the difference between them and the highest-paid person in the Group.

The information on the Group's remuneration metrics is set out below:

Pay gap

	2024
Pay gap[47]	4.46%

In 2023, the pay gap was 6.35% (7.13% in 2022). Mention should be made of the fact that the figures are not comparable due to a change in the calculation methodology since, previously, the guidelines set out by GRI (Global Reporting Initiative) were applied, calculating the gap as (average men's salary-average women's salary/average men's salary.

Furthermore, when calculating the average remuneration for 2024, the additional item of remuneration in kind was included, which had not been considered in previous years except for the Management Committee. This may affect the interpretation of the evolution of this indicator.

Remuneration ratio

	2024
Remuneration ratio	2,519.21

The data shown relate to employees (men and women) both at the centres in Spain and at the subsidiaries. Regarding the pay gap, the average wage includes the basic wage, the variable remuneration and payment in kind.

◦ Disclosure Requirement S1-17: Incidents, claims and severe human rights impacts

The objective of this Disclosure Requirement is to allow an understanding of work-related incidents or claims and severe human rights impacts within its own workforce.

The necessary information on discrimination-related incidents and human right-related incidents is shown below:

[47] Pay gap calculated as (average gross remuneration level per hour of male employees - average gross remuneration remuneration level per hour for female employees) / average gross remuneration per hour of male employees.

Incidents of discrimination

	2024
Total number of incidents of discrimination (including harassment) - Incidents received	10
• Number of these incidents classified as harassment after an investigation	0
Number of complaints submitted through channels for own workforce	7
Total amount of fines, penalties and compensation for damages (as a result of the incidents and complaints disclosed above)	0

Incidents of human rights discrimination

	2024
Number of severe human rights incidents related to own workforce Human rights incidents received	0
• Number of these incidents classified as human rights violations after an investigation	0
Total amount of fines, penalties and compensation for damages as a result of severe human rights incidents	0

No reports were received through the Ethics Channel in relation to possible human rights violations in the previous years.

2. ESRS S2. Workers in the value chain

The objective of this chapter is to specify the way in which ROVI has impacts on value chain workers connected with its own operations, its business relations or its products. Likewise, this chapter has the objective of addressing the risks and opportunities arising from the previously-identified material impacts.

Additionally, the actions taken to prevent, mitigate or remediate negative impacts and the results of these actions, as well as the Group's approach when addressing topics such as working conditions, equal treatment and opportunities, and other work-related rights.

This chapter will discuss the workers in the Group's upstream and downstream value chain, i.e. all workers who are not included in the "own workforce" (employees and non-employees).

a. Strategy

◦ Disclosure Requirement related to ESRS 2 SBM-2: Interests and views of stakeholders

The objective of this Disclosure Requirement is to enable an understanding of how the interests, views and rights of the workers in ROVI's value chain impact its strategy and business model.

At present, ROVI does not take account of the role that its business model may play in creating, exacerbating or mitigating material impacts on value chain workers. Likewise, the Group has not adapted either its strategy or its business model in accordance with the material impacts identified as a result of the double materiality assessment. Notwithstanding, ROVI operates mainly in Europe and its principal partners belong to the pharmaceutical sector. These circumstances mean that the regulatory environment and supervision of these counterparties are very demanding, thus ensuring an appropriate level of worker protection.

In addition, as a result of the reflection process arising from the new sustainability-related regulatory environment and aware that the impact of its activity may extend beyond its own operations, ROVI will incorporate the impacts and opportunities[48] identified as material when drawing up its next ESG Master Plan when the current Master Plan expires in 2025. In this respect, the strategic pillar "Responsible supply chain management" will be reinforced to include the actions necessary to mitigate negative material impacts and take the opportunities identified.

◦ Disclosure Requirement related to ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

The objective of this Disclosure Requirement is to provide an understanding of the material impacts and opportunities as they result from the Group's double materiality assessment in relation to value chain workers.

ROVI conducted a double materiality assessment in which it analysed the context, taking account of its strategy and business model, to find out the aspects that could impact its relations with value chain workers. The impacts and opportunities found to be material in relation to value chain workers as a result of said assessment are set out below:

Value chain level	Topic	Description IRO	Impact/Risk/ Opportunity	Actual/ Potential	Time horizon
Upstream	All topics	EcoVadis Platform: evaluates the ESG performance of suppliers in relation to the environment, human rights and labour practices, ethics, and sustainable purchasing.	Positive impact	Actual	< 1 year
Downstream	All topics	In 2023, only 18.3% of Group suppliers were evaluated on the EcoVadis platform.	Negative	Actual	< 1 year
Upstream	All topics	ROVI does not establish sustainable purchasing criteria.	Negative	Actual	< 1 year

[48] Take account of the fact that no material risks have been identified.

Value chain level	Topic	Description IRO	Impact/Risk/ Opportunity	Actual/ Potential	Time horizon
Across the value chain	All topics	Low percentage of signatures of Code of Ethics for Suppliers.	Negative	Actual	< 1 year
Across the value chain	All topics	Possibility of infringement of a human or work-related right by a supplier.	Negative	Potential	> 5 years
Across the value chain	All topics	ROVI does not currently have a Human Rights Due Diligence procedure.	Negative	Actual	< 1 year
Own operations	All topics	Implementing ESG audit programmes across the value chain.	Opportunity	Potential	1-5 years
Own operations	All topics	Implementing a sustainable purchasing policy.	Opportunity	Potential	1-5 years

Note: all the topics include the totality of the sub-topics and sub-sub-topics of the standard.

In relation to the material impacts and opportunities identified associated to labour conditions, equal treatment and opportunities, and other work-related rights, they indicate the absence of effective control mechanisms (apart from those that exist for subcontracted workers who work at the Company's facilities) that allow said rights to be correctly monitored across the value chain.

The absence of a Human Rights Due Diligence process hinders the identification of groups of value chain workers who are particularly vulnerable. Consequently, neither can it be determined whether there exists a material risk of child labour or forced or compulsory labour among the value chain workers in countries where respect for human rights may not be guaranteed. Notwithstanding, ROVI has a mandatory questionnaire for suppliers to complete before signing any contract, which addresses issues such as respect for the fundamental rights of their workers.

In addition, in relation to positive impacts, ROVI has identified a material positive impact derived from the processes the Company conducts to control its suppliers' performance in the social, environmental and governance areas through the EcoVadis platform. At present, 27% of the adhered suppliers have been evaluated but the Group's commitment is to increase that percentage in upcoming years.

Finally, material opportunities have been identified, such as the implementation of a sustainable purchasing policy, as well as performing sustainability audits across the value chain. Mention should be made of the fact that, in this respect, there are no material opportunities derived from impacts that affect specific groups of workers.

Regarding the main types of value chain workers that could be materially affected in general terms[49] by the impacts mentioned above, they are as follows:

First, we have workers who provide their services on ROVI sites but do not form part of the Group's own personnel. These are mainly workers who carry out subcontracted services of different types, such as cleaning services, engineering services to repair manufacturing equipment, logistics services, information technology and safety, among others.

It is important to mention that ROVI addresses safety on a comprehensive basis, performing the Coordination of Business Activities (CAE) functions in all the activities carried out by value chain workers who work on Group sites, irrespective of the type of task, job or location. Although no material risk has arisen in relation to this specific category of workers, the Group considers it essential to ensure protection of all workers in any work situation at their work centres.

In addition, we have the workers who provide their services in the upstream and downstream value chain:

[49] It has been determined that all the negative impacts are considered to be general, since they could affect a broad group of value chain workers and are not limited to specific individual cases.

Upstream value chain

In the upstream value chain, a distinction may be made between two large groups of value chain workers. First, we have the workers of Group suppliers and, second, the workers of the pharmaceutical laboratories with which ROVI holds in-licensing agreements, acquiring finished goods to be marketed.

Attention should be drawn to the fact that 90% of the suppliers with which the Group works are European Union members, which ensures that they are aligned with a set of minimum principles and rights, also highlighting the fact that, furthermore, a majority of these suppliers are from Spain. However, the remaining percentage includes suppliers from countries that could be considered critical due to their geographic location and which could be exposed to material risks related to child labour or forced or compulsory labour.

Downstream value chain

In the downstream value chain, a distinction can be made between four large groups of value chain workers depending on the activity or commercial relationship they have with ROVI.

- Workers of the companies that handle the distribution of finished goods.
- Workers of ROVI's main customers, such as hospitals and wholesalers, who form very broad categories that encompass a large volume of workers.
- Workers of the pharmaceutical laboratories for which ROVI manufactures medicines through its company ROVI Pharma Industrial Services.
- Workers of Punto SIGRE and companies responsible for the sanitary waste bins and dumps, as part of the largest category, which encompasses the end of the useful life or the reuse of part of the Company's products.

b. Impact, risk and opportunity management

◦ Disclosure Requirement S2-1: Policies related to value chain workers

The objective of this Disclosure Requirement is to enable an understanding of the Group's policies related to value chain workers.

In 2024, ROVI developed and implemented a Human Rights Policy, which was signed by the company chairman and sets out principles and rules derived from the Group's commitment to international regulations on respect for human rights, in order to prevent its activities and business relations from giving rise or contributing to negative human rights repercussions.

The scope of this policy encompasses ROVI Group workers, as well as the workers of its suppliers, distributors, consultants and other business partners in the value chain, who must ensure their compliance in all aspects related to human rights. In this respect, the aspects covered by the policy include the rights of the value chain workers, which are closely linked to the material impacts and opportunities derived from the double materiality assessment. Likewise, the main rights that the Group undertakes to guarantee in relations with each one of its stakeholder groups are addressed specifically.

Regarding the value chain, ROVI has developed a supplier evaluation procedure that includes metrics related to compliance with the principles set out in the aforementioned policy. This procedure is mandatory before any contract is signed. Additionally, as a mechanism to remediate impacts, ROVI has a confidential Ethics Channel for reporting irregular conduct or conduct that violates human rights.

Furthermore, ROVI considers its suppliers and customers to be an essential group and is committed to relations based on solvency, commitment and alignment with the Company's principles and values. These contractual relationships are based on financial criteria and ESG requirements,which are reflected in the following corporate policies of ROVI, in addition to the aforementioned Human Rights Policy:

- Supplier Evaluation and Approval Procedure, approved by the head of the Quality area.
- Environmental and Social Sustainability Policy, approved by the company chairman.
- Code of Ethics for Suppliers, approved by the company chairman.

Specifically, through the Code of Ethics for Suppliers, which is mandatory, the following principles are established in accordance with ROVI's human rights commitment:

i. Elimination of forced or compulsory labour.[50]
ii. Elimination of child labour.
iii. Respect for freedom of association and collective bargaining.
iv. Equal opportunities and non-discrimination.
v. Promotion of a work environment that is fair and free from any kind of violence.
vi. Respect for current legislation on working hours and remuneration.

Lastly, the Group undertakes to actively support the Universal Declaration of Human Rights and asks both its employees and all its business partners to respect these principles in their day-to-day activities. Furthermore, as a member of the United Nations Global Compact, ROVI promotes the adoption and dissemination of the principles of this Compact, as well as other international instruments, including the International Labour Organisation Fundamental Conventions, which refer to respect for freedom of association and the right to collective bargaining.

◦ Disclosure Requirement S2-2: Processes for engaging with value chain workers about impacts

The objective of this Disclosure Requirement is to disclose the processes that ROVI has in place to engage with value chain workers.

ROVI has an Ethics Channel as a communication mechanism applicable to all its value chain workers. Through this channel, its employees and any stakeholder, including suppliers and customers, may report any irregularity they observe in relation to regulatory compliance or ethics.

However, for non-employee workers on ROVI sites, there is a specific coordinator, designated by the entity that is collaborating with the Group, who acts are a point of contact between the worker and ROVI. This coordinator is the person to whom reports or requests are submitted in relation to the service provided by the worker.

With this type of worker, there is continuous collaboration during the whole of their stay at ROVI's facilities. For workers who provide services at the Group's industrial plants, the management of each complex is responsible for the collaboration with them. For those who work in the non-industrial area, it is the Human Resources Department. The corporate Health and Safety Department oversees compliance with Coordination of Business Activities in both cases.

Regarding interaction with workers who provide their services on ROVI sites, the Coordination of Business Activities procedure is applied, which ensures their health and safety at work. This procedure defines the exchange of information necessary before any job is begun and the safety measures that should be adopted depending on the type of work to be performed.

Additionally, ROVI has a platform that reviews all the documentation received from companies who have been hired or their workers and subsequently authorises external companies to access and work at Group facilities.

Furthermore, there is an incident investigation procedure, which states that, if any subcontracted worker suffers an accident at Group facilities, he or she is obliged to report and record it. To this end, ROVI establishes an accident rate target for workers who are working full time on company sites and, if they are exceeded, an action plan is developed.

In this respect, ROVI evaluates the efficiency of the collaboration on an ongoing basis through an access control monitoring system, the issue of specific work authorisations, safety inspections and internal audits, among other mechanisms.

[50] Forced labour is inherent to human trafficking.

◦ Disclosure Requirement S2-3: Processes to remediate negative impacts and channels for value chain workers to raise concerns

The objective of this Disclosure Requirement is to enable an understanding of the processes that ROVI has in place to remediate negative impacts and the channels available to value chain workers to raise their concerns.

Regarding processes to help remediate any negative impacts that may be caused, ROVI has the Ethics Channel, as mentioned previously. The Group has appointed an external Ethics Channel manager who receives all the communications, which allows the whistleblowers to remain anonymous if they so wish and provides a secure communications mailbox.

To ensure the privacy of the whistleblowers who use the Channel, ROVI has established the following procedures:

- Policy on the Internal Information System and Whistleblower Protection, approved by the Board of Directors and published on the Group's website. It recognises the confidentiality of all communications taking place through the Ethics Channel.
- Channel users are protected by the rights of confidentiality and non-retaliation.

Reports are subsequently investigated by the Ethics Channel Committee, formed by the Internal Audit Manager, the Head of Compliance and the Human Resources Manager. The Audit Committee is informed of the content of the Ethics Channel every four months and a summarised report is submitted to the Board of Directors annually.

The workers in ROVI's value chain are aware of the existence of this channel as well as the Policy on the Internal Information System and Whistleblower Protection, which was updated in 2024, since they are available on the ROVI Group's website in the "Ethics Channel" section. Additionally, suppliers can find a detailed explanation in the Code for Suppliers and some contracts include a specific clause in this respect.

◦ Disclosure Requirement S2-4: Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions

The objective of this Disclosure Requirement is to disclose actions related to impacts on value chain workers and the Company's approach to any material opportunities related to them.

As mentioned previously, ROVI does not have a Human Rights Due Diligence process and, therefore, has not identified any potential adverse impacts that it could be generating on value chain workers. Consequently, it has not taken any specific actions aimed to mitigate risks or take opportunities relating to these workers and neither has it described whether its actions are intended to prevent, mitigate or remediate the negative impacts identified in this area.

Notwithstanding, the Group is making progress towards ensuring the sustainability of the supply chain and preventing any negative impacts on value chain workers by controlling and monitoring its suppliers.

Firstly, it strives to ensure that its suppliers adhere to the Code of Ethics for Suppliers, which establishes the mandatory compliance requirements for any service provider that works with the Group. Its content is equivalent to the requirements of ROVI's internal Code of Ethics.

As a novelty, in 2024, a Sustainable Purchasing Questionnaire, intended for suppliers, was implemented, which, in future years, will help mitigate any potential adverse impacts derived from third parties in the ethical, social and environmental areas. In the supplier engagement process, it is mandatory for the supplier to complete a self-declaration questionnaire before the contract is signed. The questionnaire addresses aspects such as respect for its employees' fundamental rights and this part of the process is essential in order for the supplier to be engaged.

Additionally, since 2020, ROVI has adhered to the EcoVadis platform, a tool that evaluates the performance of the Company's suppliers who have registered with the platform in the following ESG aspects:

- Environment
- Human Rights and Labour Practices
- Ethics
- Sustainable Purchasing

Additionally, the ESG and Quality areas conduct an evaluation of the scores assigned to the suppliers and subcontractors on the EcoVadis platform. This check is specifically aimed at those classified as high-risk suppliers or subcontractors (with a score lower than 25 out of 100), regarding whom ROVI has undertaken to establish an action plan and monitor it continuously. In the event that, when the score is received, it represents a high risk and the contractual relationship with the supplier or subcontractor has not yet commenced, the Group will assess whether or not to begin working with it. The expense associated to the EcoVadis platform totalled €25,965.89.

In this respect, the consolidated CapEx figures for 2024 may be consulted in Note 6 “Property Plant and Equipment” and Note 7 “Intangible Assets” of the Consolidated Annual Accounts, while the OpEx figures may be consulted in Note 25 “Other Operating Expenses”.

Lastly, as in 2023, no problems or serious cases related to human rights were reported in the upstream or downstream value chain in 2024.

c. Metrics and targets

◦ Disclosure Requirement S2-5: Targets related to managing material negative impacts, advancing positive impacts and managing material risks and opportunities

The objective of this Disclosure Requirement is to enable an understanding of the targets set by ROVI to address the impacts and risks associated to value chain workers.

At present, the Group does not have any measurable time-bound and outcome-oriented targets that must be met in managing the material impacts and opportunities identified and does not plan to establish them in the short term. However, ROVI monitors the efficacy of the measures relating to the IROs identified by establishing future actions.

Regarding the Sustainable Purchasing Questionnaire implemented in 2024, it will be sent to suppliers with whom a business relationship already exists, in order to gradually increase the proportion of suppliers who complete it.

Additionally, as in previous years, in the years to come, ROVI undertakes to strive to achieve the adhesion of a higher number of suppliers to the EcoVadis platform, reviewing their respective scores annually.

Lastly, ROVI will monitor its Human Rights Policy is a similar way to the rest of its policies, identifying the need to revise and update it when necessary.

3. ESRS S4. Consumers and end-users

The objective of this chapter is to specify how ROVI impacts the consumers and end-users of its products, including both positive and negative, actual or potential impacts. Likewise, this chapter aims to explain the risks and opportunities derived from the material impacts.

Additionally, it describes the actions taken, and the result of such actions, to prevent, mitigate or remediate negative impacts and the Group's approach when addressing topics such as information, personal safety and the social inclusion of users and/or end-users.

a. Strategy

◦ Disclosure Requirement related to ESRS 2 SBM-2: Interests and views of stakeholders

The objective of this Disclosure Requirement is to provide an understanding of how the interests, views and rights of ROVI's consumers and end-users inform its strategy and business model.

ROVI's strategy and business model integrate the views, opinions and rights of the consumers and end-users from different perspectives. Group strategy is based on placing "safe, high-quality products that guarantee patient safety on the market". In this respect, the guarantee of product quality and safety is considered an essential pillar of ROVI's business model, encompassing not only the stages before the products are placed on the market, but also the period after they have been used by consumers and end-users.

This commitment materialises in the Quality Manual, which includes all the phases of the life cycle of the Group's products, and in the Quality Policy, where quality is defined as an essential aspect of the Company's activity, highlighting the consumers and end-users as its main priority. ROVI also has a Quality System that provides the Group with the resources necessary for it to work correctly, in order to satisfy the expectations placed on the development of its products at all times, while meeting legal, standard-setting and regulatory requirements.

Likewise, ROVI maintains active and efficient communication with healthcare professionals and patients, which is essential in order to achieve the highest levels of transparency and integrity in all its interactions. The Group, through its Pharmacovigilance procedures, identifies, assesses and prevents the risks associated to the use of the medicines after they have been marketed, in order to ensure end-user safety. Additionally, any safety information related to its products is taken into consideration in order to make any changes that may be necessary to its activity.

ROVI's commitment to the protection of the health and safety of the consumers and end-users of its products is also the basis for the professional development of Group employees, who receive continuous training in this respect. This commitment is likewise reflected in the internal and external audits that are conducted of these aspects, which may entail adjustments to the Company's activities.

Attention should be drawn to the fact that ROVI, in addition to considering the consumers and end-users of its products, also deems certain customers to be a stakeholder group of fundamental importance to the Company, since they make the end-users' access to ROVI's products possible. These include large pharmaceutical laboratories with which ROVI has strategic partnerships through contract manufacturing agreements and wholesale distributors of the products.

◦ Disclosure Agreement related to 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

The objective of this Disclosure Requirement is to provide an understanding of the material impacts, risks and opportunities derived from the Group's double materiality assessment in relation to its consumers and end-users.

ROVI conducted a double materiality assessment in which its context was analysed, examining its strategy and business model to detect the aspects that could affect its relationship with these stakeholder groups. As a result of the assessment, the following material impacts, risks and opportunities were identified in relation to consumers and end-users:

Value chain level	Sub- (sub-) topic	Description IROs	Impact/Risk/ Opportunity	Actual/ Potential	Time horizon
Own operations	Access to information (quality)	Informed Consent Form for participants in clinical trials reviewed by the Ethics Committee.	Positive impact	Actual	< 1 year
Own operations	Access to information (quality)	Possible lack of necessary information on a clinical trial in which a patient is going to participate.	Negative impact	Potential	< 1 year
Downstream	Access to information (quality)	Availability of information necessary on its products for patients and healthcare professionals.	Positive impact	Actual	< 1 year
Downstream	Access to information (quality)	Unavailability of necessary information on product use for patients and healthcare professionals.	Negative impact	Potential	> 5 years
Own operations	Access to products and services	Promotion of R&D&I: scientific and technological research in collaboration with universities and other bodies.	Positive impact	Actual	< 1 year
Own operations	Access to products and services	Heparin research and development of related medicines over the years.	Positive impact	Actual	< 1 year
Downstream	Access to products and services	Parallel imports of ROVI products released for certain markets at a higher price.	Positive impact	Actual	< 1 year
Downstream	Responsible marketing practices	Ethical Marketing Policy, adhesion to EFPIA Code and the Code of Good Practice for the Pharmaceutical Industry in Spain.	Positive impact	Actual	< 1 year
Own operations	Child protection	Through Terafront, ROVI is defining advanced therapies in all kinds of patients.	Positive impact	Potential	> 5 years
Upstream	Health and safety	Audits and follow-up controls on supplies to ensure product quality and safety.	Positive impact	Actual	< 1 year
Own operations	Health and safety	Investment in development of new products or technologies that have a positive impact.	Positive impact	Actual	< 1 year
Own operations	Health and safety	Clinical development of a new formulation of Letrozole LEBE for women with breast cancer.	Positive impact	Potential	1-5 years
Own operations	Health and safety	Research in the glycomics area of basic importance to knowledge of low-molecular-weight heparins.	Positive impact	Potential	1-5 years
Own operations	Personal safety	Quality Management Policy that ensures patient safety in clinical trials.	Positive impact	Actual	< 1 year
Own operations	Health and safety	Internationalisation of Okedi® for the well-being and quality of life or more people with schizophrenia.	Positive impact	Actual	< 1 year
Own operations	Health and safety	ROVI's strategic partnerships with the health authorities for public-private collaboration.	Positive impact	Actual	< 1 year
Own operations	Health and safety	Strategic partnership with Moderna to manufacture the mRNA COVID-19 vaccine.	Positive impact	Actual	< 1 year
Own operations	Health and safety	Strategic partnership with Moderna to develop future mRNA vaccines.	Positive impact	Potential	1-5 years
Own operations	Health and safety	Adhesion to the European Medicines Verification System: control and traceability of medicines.	Positive impact	Actual	< 1 year
Own operations	Health and safety	Pharmacovigilance system: monitoring to identify, assess and prevent medicine-related risks.	Positive impact	Actual	< 1 year
Own operations	Personal safety	Detection of quality problems in products manufactured and/or marketed by ROVI.	Negative impact	Potential	> 5 years
Across the value chain	Health and safety	Compliance with standards, audits and controls to guarantee customer and patient health and safety.	Positive impact	Actual	< 1 year
Across the value chain	Health and safety	Procedures to identify and handle falsified ROVI medicines in order to treat them correctly.	Positive impact	Actual	< 1 year

Value chain level	Sub- (sub-) topic	Description IROs	Impact/Risk/ Opportunity	Actual/ Potential	Time horizon
Own operations	Access to products and services	A competitor getting in first in the research and registration of products in ROVI's R&D projects.	Risk	Potential	< 1 year
Own operations	Access to products and services	A competitor getting in first in the research of products in ROVI's R&D projects.	Risk	Potential	1-5 years
Own operations	Access to products and services	Actions of the competition in approving medicines that replace ROVI products.	Risk	Potential	1-5 years
Downstream	Access to products and services	Loss of traceability due to parallel imports of ROVI products released in other markets.	Risk	Potential	< 1 year
Downstream	Access to products and services	Possible introduction of austerity measures to reduce pharmaceutical spending by the authorities.	Risk	Potential	1-5 years
Downstream	Access to products and services	To research and analyse the priority health needs and diseases in different countries.	Opportunity	Potential	1-5 years

All these impacts, risks and opportunities derive from ROVI's business model and its commitment to people, including the consumers and end-users of the Group's products. In this respect, in order to continue to work for the well-being of its stakeholders, ROVI will integrate matters such as personal safety, social inclusion or information on consumers and end-users into its strategy when the ESG Master Plan expires in 2025, although they are, in fact, intrinsic aspects of the Group's mission and vision.

Regarding positive material impacts, they result from the different activities carried on by the Company in all the geographical areas where it operates and have an equal impact on all the consumers and end-users of ROVI products. These activities include compliance with the commitments to the relevant codes of conduct and policies, effective communication with consumers, the guarantee of safety at all stages of the products through the Quality and Pharmacovigilance procedures and the execution of development projects to continue to provide patients with solutions, among others.

Among the negative impacts identified as material, the potential impact resulting from a possible lack of information on clinical trials and the use of ROVI products stands out, since it could jeopardise patient safety and trigger adverse incidents. Furthermore, parallel imports[51] jeopardise consumer complaints about adverse effects due to the lack of traceability and access to accurate information.

Regarding the types of consumers and end-users who may be materially affected on a generalised basis[52] by both the positive and negative impacts mentioned above, a distinction may be made between the following:

- Healthcare professionals: doctors, nursing staff or pharmacists responsible for prescribing and/or administering the Group's products.
- Patients: they are the end consumers of the products manufactured by ROVI and are one of the main groups.

No ROVI product is intrinsically harmful to people or has an adverse effect on the fundamental rights of the consumers and end-users. Additionally, the Group identifies children and persons with disabilities as consumers who are especially vulnerable to impacts on their health or marketing and sales strategies.

Regarding consumers and end-users who depend on accurate and accessible information in the leaflets and information of the ROVI products, they include both patients and healthcare professionals. In this respect, the packaging process is carried out strictly in accordance with the applicable legislation. The Registrations Department conducts a meticulous review of the packaging material of the products, including the labelling, pack, leaflet and technical data sheet. Subsequently, the Medicines Agency validates this documentation before the product is launched on the market.

[51] Situation in which a third party acquires a ROVI product in a market in order to market it in a different country or region.
[52] It has been determined that all the negative impacts are generalised, since they could affect an extensive group of consumers and/or end-users and are not limited to specific individual cases.

As regards risks and opportunities, several key factors have been identified, including: the possibility of competitors getting in first in the research and registration of products, which could jeopardise the profitability and viability of the R&D&I projects; the approval of substitute medicines, which could have an adverse impact on revenue; the impact of parallel importations on the market share; and the implementation of austerity measures by the public authorities to reduce pharmaceutical spending, with the potential to reduce Group sales significantly.

Most of these risks and opportunities depend on specific impacts. However, the possible risk of austerity measures is an exception, since it does not depend on impacts of the Group itself and is an external measure applied by the regulator.

In addition, ROVI has identified that certain groups of consumers and end-users may be exposed to a higher risk of being harmed by its products. These vulnerable groups include, for example, children and people with visual impairments. The fact that it operates in a highly-regulated sector ensures that ROVI complies with the applicable legislation, which establishes the implementation of specific measures when necessary, such as including information on the labelling or in the leaflet or technical data sheet indicating the specific dose for children and providing information in Braille for people with visual impairments. In this respect, during the manufacturing process, the products undergo various process controls to assess their possible impact on vulnerable groups. Although ROVI does not manufacture products specifically for children, it does produce medicines that can be used with paediatric doses, such as Polaramine®, Medicebran® and Medikinet®.

Lastly, attention should be drawn to the fact that, in the assessment of material risks and opportunities related to possible negative impacts on consumers and end-users, the negative impacts identified affected all users and none of them affected specific user groups.

b. Management of impacts, risks and opportunities

◦ Disclosure Requirement S4-1: Policies related to consumers and end-users

The objective of this Disclosure Requirement is to enable an understanding of the policies that ROVI has in relation to consumers and end-users. In line with its commitment to these groups, ROVI has the following policies, which may be accessed on the corporate website:

- Quality Policy: establishes quality as one of the Group's strategic pillars, highlighting the fact that the consumers and users of its products are its main priority. The policy likewise covers the activities of Medicine and Medical Device Development, Manufacture and Control and Medicine and Medical Device Distribution. This policy, signed by the Company chairman, applies to all Group companies.
- Code of Ethics: this document is the basis for all Group policies and guides the relations with stakeholders, including consumers and end-users. It specifies that ROVI has undertaken to offer its consumers innovative, high-quality products. This Code was signed by the Company chairman and applies to all Group companies.
- Policy on access to medicines: sets out the principles that govern society's access to ROVI's medicines and health services. This document, signed by the chairman and applying to the entire Group, reaffirms ROVI's commitment to access to health.
- Ethical Marking Policy: sets out the ethical criteria that must be incorporated into the marketing strategies to satisfy patient needs, foster social well-being and ensure responsible promotion of the products. This policy, approved by the Compliance Committee, is mandatory for all Group companies.
- Human Rights Policy: sets out the Group's specific principles for acting in relation to the human rights of all the persons who comprise its stakeholders, including consumers and end-users. Likewise, it establishes the means necessary to prevent and identify any human rights violation and lays down appropriate mitigation or remediation measures. Specifically, it describes ROVI's principles in relation to patients and healthcare professionals, pursuing the objective of ensuring the right to health. In line with this commitment, as a member of the United Nations Global Compact, the policy also sets out the responsibility the Group assumes with the International Human Rights Charter and the fundamental conventions of the International Labour Organisation (ILO). This commitment was signed by the Company chairman and is mandatory for all Group companies.
- Pharmacovigilance Policy: sets out the risks associated to use of the medicines marketed once they have been placed on the market, as well as the controls to keep these risks at the lowest level, and the relevant pharmacovigilance

system to detect any possible adverse reaction they may trigger. This policy, signed by the Head of Pharmacovigilance, is mandatory for all the Group companies.

- Pharmacovigilance Privacy Policy: describes the processing of the personal data obtained for pharmacovigilance purposes as a result of the adverse reactions reported. This policy, available on ROVI's corporate website, is applicable to the whole Group and was approved by the Quality and Pharmacovigilance Departments.
- Environmental and Social Sustainability Policy: establishes the principles for acting in relation to ROVI's main stakeholders, which include patients. The commitments are encompassed within the principle of "offering a service based on quality and experience". This policy was signed by the Company chairman and is applicable to all Group companies.
- Policy on the Internal Information System and Whistleblower Defence: establishes, among other items, the guidelines and responsibilities for use of the Group's Ethics Channel. Additionally, it guarantees confidentiality and non-retaliation in relation to all the communications submitted through said channel. This policy was approved by the Board of Directors and is published on ROVI's corporate website.

Additionally, the Group bases its activity of medicine manufacturing and promotion on a series of codes and standards. First, ROVI follows the Quality Manual, which complies with Good Laboratory Practices (GLP). This manual defines the quality system necessary to develop products with the required attributes, in line with the applicable regulations. It also establishes an independent quality structure for the Marketing and Distribution Divisions, as well as Development, Manufacturing and Control This manual applies to the company Laboratorios Farmacéuticos ROVI.

The Company also has a Pharmacovigilance protocol that describes the basic concepts of this practice, such as the communication channels with the Pharmacovigilance Department if a person becomes aware of any possible adverse reaction or safety problem associated with a ROVI medicine. This protocol is applicable to the whole ROVI Group.

Furthermore, the Group follows the recommendations of the World Health Organisation set out in the document *Ethical Criteria for Medicinal Drug Promotion*. It has also adhered to the Code of Conduct of the European Federation of Pharmaceutical Industries and Association (EFPIA), the Code of the association AKG (*Arzneimittel und Kooperation im Gesundheitswesen*) and the Code of the Portuguese Association of the Pharmaceutical Industry (APIFARMA).

Finally, the Group has a series of protocols that regulate the way in which clinical trials for medicines for human use are conducted, based on the requirements of the health agencies. ROVI's quality system ensures compliance with the directives and standards applicable to the pharmaceutical industry in this context, applying the standards on Good Manufacturing Practices (GMP), Good Laboratory Practices (GLP) and Good Clinical Practices (GCP), the last of which is, specifically, an international ethical and scientific quality standard for designing, conducting, recording and reporting trials that involve the participation of human subjects, the objective of which is to provide assurance that the trials are conducted meeting the requirements of the protocol, in accordance with the standard operating procedures (SOPs) and in compliance with the applicable current legislation, seeking mutual recognition of results.

◦ Disclosure Requirement S4-2: Processes for engaging with consumers and end-users about impacts

The objective of this Disclosure Requirement is to enable an understanding of the processes that ROVI has for engaging with consumers and end-users in relation to material impacts, risks and opportunities.

ROVI has adequate and efficient channels for engaging with patients and healthcare professionals, since smooth and active communication is essential for achieving the Group's objective of providing the highest levels of product quality and safety with transparency and integrity in all its interactions. Special mention should be made of the fact that, through this engagement with its consumers and end-users, not only aspects related to negative impacts are addressed, but solutions are also provided to consultations, which make up a large part of the communications received.

In this context, the consultation and complaint control procedure, drawn up by the Quality area, sets out the responsibilities and the treatment that consultations and complaints should be given, indicating that Quality Department personnel are responsible for informing the Quality Manager and managing the investigation of the consultations and complaints in accordance with the

established guidelines. This includes providing solutions to the person making the consultation or complaint, informing them, if seen fit, on the causes and the measures taken, if seen fit, as far as this is possible.

In cases of complaints where patients are involved, it is crucial to notify the Pharmacovigilance Department within a period of no longer than 24 hours as of receipt of the complaint. Likewise, if necessary, the Product Management and the Incident Department are also informed, photographs and/or samples are sent to the manufacturer for inspection and analysis, the related documentation is reviewed and, finally, if necessary, the product would be removed from the market. To close the complaint, when the investigation report is received from the supplier, the Quality Department reviews it and notifies the outcome to the complainant. Furthermore, a weekly report including the complaints received and the status of all those received to date must be sent to the Quality Manager.

These responsibilities ensure systematic and efficient management of the consultations and complaints, guaranteeing adequate communication and accurate documentation on each case.

The relationship that ROVI establishes with healthcare professionals is conducted basically through visits by sales representatives and congresses and training sessions. The Marketing and Medical Departments are responsible for designing the training activities relevant to healthcare professionals. Likewise, all the activities proposed are submitted to a prior internal review to ensure compliance with the applicable internal and external regulations (for example, the Group Ethical Marketing Policy, the Medicines Act in Spain, advertising laws, or the Code of Good Practice for the Pharmaceutical Industry approved by Farmaindustria).

The review of the design of the training activities organised or sponsored by ROVI is assigned to the Deontological Supervision Department which, in turn, forms part of the Group's Regulatory Compliance Department, responsible for this activity.

Subsequently, ROVI conducts an evaluation of the efficacy of compliance with ethical marketing regulations in its interactions with healthcare professionals. This evaluation is twofold:

- The Deontological Supervision Department reviews of the execution of some of the activities approved previously (the activities to be reviewed are selected by sampling).
- The Internal Audit Department conducts quarterly audits to check compliance with the rules of the Code of Good Practice for the Pharmaceutical Industry in the activities carried out by ROVI's sales network. The reports setting out the results of these audits are presented to the Audit Committee, which forwards them to the Compliance Department.

In both cases, the Sales and Marketing Departments are informed of the results of the reviews to enable them to define improvement plans if necessary.

Additionally, ROVI identifies consumers with rare diseases as an especially vulnerable group due to the nature of its business. Thus, the Group has created Terafront Pharmatech, a business collaboration for pharmaceutical innovation with the Ministry of Science, Innovation and Universities, Innvierte Economía Sostenible SICC, SME, S.A. (an investment company of the Centre for the Development of Industrial Technology, CDTI, and Insu Pharma S.L., the purpose of which is the investigation and development of advanced therapies for little-known diseases.

◦ Disclosure Requirement S4-3: Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

The objective of this Disclosure Requirement is to enable an understanding of the processes that ROVI has in place to mitigate or remediate its negative impacts, as well as the channels available to consumers and end-users to raise their concerns.

For ROVI, the main negative impact it could cause is related to product quality, since this has a direct effect on patient health and safety. Therefore, the Group has a number of processes through which it addresses the possible problems that its consumers and end-users might encounter.

First, the Company has the pharmacovigilance processes necessary to adequate monitoring of the benefit/risk balance of the Company's medicines. At ROVI, the Group head of Pharmacovigilance is the qualified person responsible for ensuring this supervision and monitoring. Healthcare professionals, patients or any other person who wishes to report an adverse reaction to

one of the Company's medicines has several channels for contacting the Pharmacovigilance Department, such as telephone, fax, email or the postal service, which appear both on the corporate website and in the product leaflets.

The Pharmacovigilance Department collects this information, evaluates the possible involvement of the Company's medicine and notifies the health authorities when the regulations make this necessary. With the information compiled, if it were necessary, ROVI would contact the health authorities to propose the inclusion of possible new adverse reactions. These reports are monitored individually. The objective of pharmacovigilance is to monitor the safety of medicines to protect the patients, using the information obtained from these reports. In this context, at ROVI, no incident managed by the Pharmacovigilance Department has led to a change in the composition of medicines, the removal of medicines from the market or any related studies being conducted.

In cases of complaints related to adverse effects of products considered "parallel imports", they are handled in the same way as any other case provided they are received through the established channels. In these cases, the fact that it is a parallel import is indicated, in order to contact the importer and, if relevant, investigate whether the problem could have been caused by the conditions in which the product was kept during transport or storage.

Likewise, if the Pharmacovigilance Department of ROVI detects any problem related to its products, it is obliged to inform the health authorities before disclosing any information on the subject publicly.

Furthermore, the Company has a communication channel to allow any patient who has used a ROVI product to report any irregularity related to its use: the Ethics Channel of the ROVI Group, accessible through the corporate website. The way this channel is managed is set out in the Policy on the Internal Information System and Whistleblower Defence, which guarantees confidentiality and the right to non-retaliation of channel users. The tool used allows reports to be submitted anonymously and has a secure communication mailbox. Reports received through the channel are investigated by the Ethics Channel Management Committee, composed of the Internal Audit Manager, the Head of Compliance and the Human Resources Manager. Attention should be drawn to the fact that channel users are protected by the rights to confidentiality and non-retaliation. See Disclosure Requirement G1-1 of ESRS G1 on whistleblower protection.

Regarding the products that ROVI manufactures for third parties, any adverse effect must be notified directly to the pharmaceutical company for which the product is manufactured, unless the contract states otherwise.

Regarding the products that are licensed out,[53] ROVI holds quality and pharmacovigilance agreements with the companies that market its products.Communications related to Group products marketed by a company in a foreign country are managed by ROVI's pharmacovigilance area, ensuring that the Pharmacovigilance Department of the foreign country applies the procedures correctly and makes the appropriate notifications. All the foregoing is verified through periodic audits of their pharmacovigilance systems.

Notwithstanding, ROVI dos not evaluate the degree of trust that its consumers and end-users place in these mechanisms.

- ### Disclosure Requirement S4-4: Taking action on material impacts on consumers and end-users, and approaches to managing material risk and pursuing material opportunities related to consumers and end-users, and effectiveness of these actions

The objective of this Disclosure Requirement is to provide an understanding on actions related to impacts on consumers and end-users and the Company's approach to the related material risks and opportunities. The scope of these actions encompasses the entire value chain (upstream, downstream and own operations).

In this respect, ROVI has five main areas related to medicine development and production, all of which are oriented to meet the needs of the users of its products: the Quality area, the Intellectual Property area, the Pharmacovigilance area, the Regulatory Compliance area and the R&D&I area.

[53] The licensing-out activity consists of granting licenses to third parties for ROVI's own products, mainly in order to maximise the commercial potential of the R&D that ROVI carries on internally.

Quality area

In 2024, ROVI reviewed the quality-related action plans and objectives that the Group had set for 2023, following the indicators of the consultation and complaints control procedure of the Quality area and the reports prepared in this respect.

In 2024, the Group worked to achieve the objectives set for the year in the Quality area. One of the main objectives was the updating of the document management system OpenText - GxP Suite. This objective was attained through actions such as initial operating tests, the preparation of validation and execution documentation, and the implementation and review of both the related SOPs and employee training. The foregoing represented an expense of €296,000 for ROVI.

In addition, more than 1,000 quality-related training actions were carried out, both general and specific, in addition to the mandatory actions. This training addressed the following topics: regulation of healthcare products and ISO 13485, action in the event of consultations and/or complaints, management and operation of injectors, and Campus ROVI processes. The expense associated to this training was €5,990.

Furthermore, an objective was set consisting of improving the documentary support to respond to consultations by implementing a control of declarations of allergens by product. To this end, a review of the existing documentation was conducted to prioritise the request for the necessary information, product expiry dates were established and a monitoring tool was developed.

Regarding the negative impact related to a lack of necessary information on product use for healthcare professionals or patients, ROVI's Quality area ensures the protection of customer and patient health and safety throughout the life cycle of the products through strict compliance with the Company's internal requirements and the applicable legislation put in place by the regulatory bodies.

Intellectual Property area

The ROVI Group is continuously acting to address parallel importations of its products and ensure the safety of its consumers and end-users. The parallel importation of medicines is a legal practice recognised by the European Union. This practice allows specialised companies to benefit from the free circulation of goods within the European Union and take advantage of the regulated prices in the different European countries. Thus, these companies purchase medicines in countries where prices are lower and sell them in countries where the regulated prices are considerably higher.

ROVI, as a manufacturing laboratory and owner of the registered trade mark, should receive a prior notification from the importer, stating the product it intends to import and its formats, the country where it is acquiring it and the country or countries where it is going to market it. Since the medicine cannot be marketed as is in another European Union Member State if it is not adapted to the destination market, ROVI then requests physical samples of the products to analyse them, in order to ensure that the medicine arrives with the correct aesthetic attributes and that the way it is handled by the importer does not have a negative effect on the brand and, therefore, its owner. In particular, the imported product must have a label on the outside pack stating that it is a parallel import and identifying the importer, the name of the manufacturer and the holder of the marketing authorisation, as well as a unique identifier to verify the origin and authenticity of the product and the updated leaflets in the destination language. The product may not be re-packaged because the end-user must be able to identify the fact that it is imported. Furthermore, the outside pack must have a security seal that shows whether the pack has been opened or manipulated. If these conditions are not met, the Company will raise the relevant objections with the importer and, if the appropriate rectifications are not made, may request precautionary measures, thus preventing the product from being marketed.

Pharmacovigilance area

In 2024, in the Pharmacovigilance area, ROVI worked to ensure that the benefit/risk balance of its medicines remained favourable in order to protect patient health. Attention should be drawn to the fact that no changes were made in relation to procedures that affect the safety of ROVI products. If any notifications were to be received that indicated a change in the benefit/risk balance, the Pharmacovigilance Department would take the relevant measures after they had been notified to and evaluated and approved by the pertinent health authorities.

In addition, the Group carries out annual pharmacovigilance training programmes, which are mandatory for all employees. as part of its continuous training. The pharmacovigilance training courses imparted in 2024 entailed a total expense of €11,105.

Mention should be made of the fact that, if a product safety problem related to parallel imports were to arise, it would be notified directly to the importer, who is responsible for providing a response and, likewise, the Group Pharmacovigilance area would be informed.

International area

In licensing-in processes,[54] one of the main criteria when selecting a product is its safety profile. If, in the course of the evaluation of the clinical trials, any problems were to arise with the product safety data, ROVI would end the process.

Regulatory Compliance area

In 2024, the Group continued to supervise, on a recurring basis, the product promotion projects proposed by the Marketing or Sales areas in respect of ethical marketing. The Regulatory Compliance area conducts a review in which it assesses whether the concept of the activity is in line with the Group's Ethical Marketing Policy, the EFPIA Code, the Farmaindustria Code or, where applicable, the code of the relevant country, among others. Attention should be drawn to the fact that, although ROVI has not formally adhered to the specific codes of some countries, such as Italy or the United Kingdom, it complies with the standards they establish and has a consultant in each country who is an expert in local legislation. In France, the Group is governed directly by national legislation (taking into account regulations like the French Health Code, the Criminal Code and other administrative rules), since there is no specific code. Mention should be made of the fact that, in 2024, ROVI did not carry out any marketing activities in France.

Additionally, in 2024, the corporate Compliance Department conducted internal reviews related to ethical marketing in the Group subsidiaries in Germany, supplementing the supervision carried out by the compliance area in Germany. These reviews entailed an expense of €30,000 euros for ROVI.

In 2024, ROVI also continued with training on its Ethical Marketing Policy, which had been approved in 2023, as set out in one of the strategic goals of the ESG Master Plan. Significant effort was made to ensure that 100% of the employees who have relations with healthcare professionals and healthcare organisations, including those belonging to Group subsidiaries, received this training through the Campus ROVI training platform. Furthermore, training was also provided to recurring suppliers of the Marketing Department to ensure they complied with ROVI's ethical marketing requirements.

R&D&I area

During 2024, ROVI worked on a series of R&D&I[55] actions intended to improve what it offered to consumers and end-users:

First, the Group progressed with the clinical development of formulations of Letrozole LEBE and quarterly Risperidone. Both projects are in phase 1 and preliminary results are expected for February and the end of the first quarter of 2025, respectively. These results will be used to discuss the plan for the clinical trials with the health authorities in order to obtain registration.

Furthermore, there are potential formulations at an exploratory stage that have not yet been made public due to their incipient state.

Regarding the use of Artificial Intelligence (AI), ROVI has integrated this technology in various ways. It is possible to highlight the acquisition of the diagnostics company Cells AI, where AI tools are applied to improve diagnosis, as well as in pathological anatomy. Likewise, artificial intelligence was also used in various aspects of R&D&I projects in 2024.

ROVI has, firstly, begun an evaluation of the use of AI tools to improve the predictive models used in the efficacy studies of the clinical trials prior to registration of the product. It has also considered starting to work with AI tools in the use of production data and quality attributes of the raw and intermediate manufacturing materials in processing heparins, in order to assess whether there is any inter-relationship between the raw material attributes and certain metrics that maximises performance. Additionally, in 2024, the implementation of IA tools in the framework of epilepsy was considered, where collaboration agreements have been signed with companies engaged in seeking new pharmacological objectives for ROVI products in the development phase.

[54] The licensing-in activity consists of the acquisition by ROVI of rights over pharmaceutical products developed by other companies to market and distribute them under its own trade mark or in collaboration with the company that developed them.
[55] Attention should be drawn to the fact that information on R&D&I investments will not be disclosed due to its sensitive nature, in accordance with ESRS 1 (7.7.).

Secondly, with the creation of Terafront Pharmatech, ROVI has begun to work on development of advanced therapies. Attention should be drawn to the fact that the time horizons in this respect depend largely on the authorities, given the composition of the business collaboration. Notwithstanding, in 2024, the structuring of the company and the potential projects with a strong social impact commenced, such as, for example, oncological treatments that do not currently have other therapeutic alternatives.

Lastly, the glycomics area also worked on improving the production process, enhancing product performance and increasing the studies performed.

In relation to the potential negative impact of the possible lack of information on a clinical trial in which a patient is going to participate, ROVI has the following prevention measures:

- Quality Management Policy of ROVI's Development, Manufacturing and Control Division, specialised in the control of medicines from the time they are manufactured until they are placed on the market, including the preclinical phases and clinical trials, ensuring compliance with the relevant regulatory and safety requirements.
- Subject's Informed Consent Form: document in which the subjects and/or their representatives confirm that they agree to take part in a clinical trial. The term "informed" reflects the fact that the subject has received full information on the clinical trial at a prior interview, with the help of the Patient Information Sheet.
- Compliance with Good Clinical Practice (GCP),[56] which encompasses a series of rules intended to guarantee the rights of patients who take part in a clinical trial, ensuring the quality of the data and preventing errors in the clinical research.

The consolidated CapEx figures for 2024 may be consulted in Note 6 "Property Plant and Equipment" and Note 7 "Intangible Assets" of the Consolidated Annual Accounts, while the OpEx figures may be consulted in Note 25 "Other Operating Expenses".

Lastly, it should be noted that in 2024, as in 2023, no serious human rights problems or incidents were reported in relation to ROVI's consumers and end-users.

c. Metrics and targets

◦ Disclosure Requirement S4-5: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The objective of this Disclosure Requirement is to provide an understanding of the targets set by ROVI to address the impacts, risks and opportunities associated to consumers and end-users.

The Quality area analyses the results of the objectives when the previous year (2024) has finished and, in the first quarter of 2025, work is carried out to establish time-bound and outcome-oriented targets related to product quality, in order to address the material IROs related to consumers and end-users.

In relation to pharmacovigilance, the Group has internal metrics and indicators intended to measure compliance with the time periods for reporting incidents and other safety-related information to the heath authorities, subsidiaries and partners, as well as the compliance of other activities. Additionally, the Department monitors the efficacy of its processes through periodic audits, confirming that the risk-benefit balance of the Group's products remains favourable to the patients, as well as to keep the relevant marketing authorisation.

The final objective of pharmacovigilance is not only to protect users from possible adverse reactions, but also to guarantee safe use of the medicines in special situations, such as during pregnancy, in children, in cases of incorrect use or when a medicine is consumed after its expiry date.

Regarding ethical marketing, ROVI has set the objective of carrying out supervision activities in the subsidiaries of Portugal and Italy from the corporate Compliance Department. These reviews consist of the supervision of product promotion and marketing projects to ensure that they are conducted in line with the Group's Ethical Marketing Policy and the other applicable codes. They are additional to the reviews carried out by the Compliance Departments of the individual countries.

[56] See guide ICH E6(R2) https://www.ema.europa.eu/en/documents/scientific-guideline/ich-guideline-good-clinical-practice-e6r2-step-5_en.pdf

Lastly, in terms of R&D&I, specific time-bound and outcome-oriented objectives will not be disclosed because of the sensitive nature of said information. Notwithstanding, the projects in progress related to the ISM technology platform will continue to advance.

d. Entity-specific information: Digitalisation and artificial intelligence

The objective of this chapter is to provide detailed information on how ROVI takes digitalisation and the use of artificial intelligence (IA) into consideration in the course of its main activities: R&D and the manufacturing and marketing of pharmaceutical and healthcare products.

◦ Governance

The objective of this section is to describe how the Group integrates good governance into its digitalisation and artificial intelligence practices.

At ROVI, digitalisation and artificial intelligence are encompassed within the good corporate governance framework linked to its objective to contribute to the continuing improvement of healthcare and the development of solutions that improve the health of Group patients.

In the digitalisation area, the Company has internal rules and protocols for use of ICT (Information and Communication Technology) resources, backed by a multidisciplinary work team composed of the Head of Information Technology (IT), the Industrial Property Manager and the Compliance Manager. Likewise, the Digital Transformation area, the Industrial area and Automation are responsible for the improvement or development of digital processes. Specifically, the Transformation area detects, defines, designs and develops MVP (Minimum Viable Product)[57] solutions focused on the digital experience of the ROVI employee from the point of view of efficiency in time, procedure and traceability control and information security.

Likewise, regarding artificial intelligence, the Hospitals and Institutional Relations area has developed a digital healthcare project that provides a framework for different initiatives within this new field into which the pharmaceutical industry is expanding.

◦ Strategy

The objective of this section is to provide an understanding of how ROVI's strategy and business model integrate the interests, views and rights of both the consumers and end-users and the other stakeholders.

At a strategic level, digitalisation and artificial intelligence are in a process of development and implementation that will change in accordance with customer needs and the evolution of the sector.

ROVI has conducted a double materiality assessment, in which it analysed its context, examining its strategy and business model to detect the aspects that could impact its relations with stakeholders. The process followed by the Group to determine the material impacts, risks and opportunities related to digitalisation and artificial intelligence is set out under Disclosure Requirement IRO-1 of ESRS 2, where the four phases of the double materiality assessment are described: understanding, identification, assessment and determination.

As a result of said assessment, the opportunities[58] found to be material in relation to digitalisation and artificial intelligence are set out below:

[57] A Minimum Viable Product (MVP) is a simplified version of a product with essential characteristics, designed to validate an idea, obtain user feed-back and make improvements before full development.
[58] It should be noted that no material impacts or risks were identified.

Value chain level	Entity-specific topic	Description IRO	Impact/Risk/ Opportunity	Actual/ Potential	Time horizon
Own operations	Digitalisation and artificial intelligence	Use of AI to discover and develop drugs, improve research processes, reposition medicines and reduce studies (animals) and clinical trials (humans).	Opportunity	Potential	> 5 years
Own operations	Digitalisation and artificial intelligence	In pharmacology, AI optimises clinical trials, improves diagnoses and provide more personalised treatments.	Opportunity	Potential	> 5 years
Own operations	Digitalisation and artificial intelligence	Innovative measures (Pharma 4.0 measures) integrate industrial production with information and communication and create self-governed production processes.	Opportunity	Potential	1-5 years

- Management of impacts, risks and opportunities

Policies related to digitalisation and artificial intelligence

The objective of this Disclosure Requirement is to provide an understanding of the Group's policies related to digitalisation and artificial intelligence.

In this context, ROVI has a Policy on Use of ICT Resources, which sets out the rules of use and procedures that must be applied in the use of information technology and communication resources. The objective is to establish the obligations of the users in relation to security and the use of ICT resources, taking account of the Personal Data Protection regulations, cybersecurity, article 20 of the Workers' Statute on information systems, and the control obligations established in article 31 bis of the Spanish Criminal Code.

The scope of application of the policy covers all persons who work or collaborate with the Company and are ICT resource-users simply because they use them. It is also applicable to any person who processes personal data using the information systems.

This policy, which was approved by the chairman of ROVI, has an annex that Group workers must sign to confirm that they accept it.

Actions and resources related to digitalisation and artificial intelligence

The objective of this Disclosure Requirement is to provide an understanding of actions related to the use of digitalisation and artificial intelligence and ROVI's approach to the related material opportunities. Additionally, it should be noted that the consolidated CapEx figures for 2024 may be consulted in Note 6 "Property Plant and Equipment" and Note 7 "Intangible Assets" of the Consolidated Annual Accounts, while the OpEx figures may be consulted in Note 25 "Other Operating Expenses"

Information systems area

ROVI integrates digitalisation through its IT operations. First, the Group is focusing on reducing the user of paper through comprehensive document management system. This system, which has been implemented at several complexes, seeks to digitalise all procedure-related documents, records and forms, improving the efficiency of the review processes. The new RoviQMS tool surpasses its predecessor because it also manages document copies, marking a significant step in the digital transformation of ROVI's industrial processes. The associated investment totalled €269,000. In 2025, the functionalities of quality event management (change management incidents, CAPAs. etc.) were added.

In addition, the digitalisation initiative extends to the Electronic Batch Record (EBR) system. This system replaces the extensive paper documentation associated to each production batch by electronic records, capturing critical data such as temperatures and pressures. In addition to digitalising the dossier and record books, the EBR system automates processes by integrating with the Company's ERP, downloading the manufacturing orders and notifying the consumption of materials automatically, thus allowing the batch to be checked by exception, ending with the release of batches by the Quality Department in accordance with the regulatory requirements. The Escúzar complex has implemented this system successfully for two products, while, at the same time, development is progressing at the Granada complex and active work is taking place

to implement it at the San Sebastián de los Reyes and Julián Camarillo complexes to come into operation in 2025. The investment made in 2024 totalled €1,650,000.

Furthermore, the Laboratory Information Management System (LIMS) was extended to the Escúzar complex. This is a system for recording information on electronic analyses that facilitates the management of analysis samples and results at all the laboratories, reducing the dependence on paper even further. The scope of the LIMS was expanded at the rest of the complexes. The investment made in 2024 totalled €200,000. In 2025, the electronic notebook function will be incorporated at the Julián Camarillo complex.

Additionally, the integration of Industry 4.0 was another important point for ROVI, involving the capture of signals from different systems and equipment by work centre, including particle monitoring. All these data form part of the batch record[59] and can be used to prevent failures in equipment such as engines or valves through statistical analysis or artificial intelligence. However, no specific plan is yet in place to make use of these capabilities, which means there is room for future progress in predictive maintenance and operating efficiency.

Moreover, ROVI has digitalised a number of processes through tools like Workday or Campus ROVI, which incorporate the employee performance and training processes, respectively. The expense associated to Campus ROVI in 2024 totalled €12,500.

In the artificial intelligence area, attention should be drawn to the fact that ROVI has been exploring the application of non-generative AI for several years, particularly in relation to cybersecurity.

Hospitals and Institutional Relations area

In the AI area, ROVI has also developed a Digital Health project, through which it is undertaking initiatives to address this novel field into which the pharmaceutical industry is expanding. The Group is taking very specific actions that will lead to further development in this area.

The first initiative focuses on the agreement[60] with Cells IA, a start-up that has defined is value proposal in the pathological anatomy area, specialising in diagnostics with artificial intelligence algorithms. This discipline is undergoing a revolution that entails the digitalisation of these samples, which are scanned and converted into digital files. This digitalisation process brings a number of advantages, such as easy storage, task assignation and sharing cases among professionals. In this context, Cells IA develops algorithms that analyse the sample and deliver a diagnosis, which the anatomical pathologist must then review and validate. These algorithms improve the efficiency of the workflow, decreasing the decision-making time, while efficacy increases due to greater accuracy. At present, ROVI has a team of 15 developers working on this project.

Additionally, in 2024, ROVI included non-standard third-party products in its marketing line, consisting of software programmes that, with the help of artificial intelligence, are able to detect, in only a few minutes, the location and severity of cardiac arterial stenosis, as well as characterising the plaque or carrying out virtual planning of the repair of the artery with stents, based on a CT image or angiogram. The Group distributes these software packages in Spain and Portugal. The expense incurred in 2024 totalled €88,410.60.

Furthermore, although ROVI does not currently have a formal AI strategy, ROVI has an IT Policy that governs the use of ICT resources and the use of sensitive information. This policy may require reviews to include references to AI, reflecting the technological panorama that is evolving. Likewise, in 2024, the Group obtained the ISO 27001 certification, that endorses the implementation, maintenance and continuous improvement of ROVI's Information Security Management System.

Transformation, Efficiency and Improvement area

The main objective sought by this area is to innovate and provide solutions based on emerging technologies in the areas of digital identity, change management, cybersecurity, AI, compliance, CSR and Industry 5.0 through the design of digital solutions that place people at the centre of technological development. In this context, technology is not seen as an end in

[59] Batch record refers to the document or system that records the entire manufacturing process of a batch, ensuring traceability and quality.
[60] ROVI has acquired a 26% interest in Cells IA.

itself, but as a means to achieve collective well-being, promoting equality, democracy and sustainability. In this context, ROVI worked on the development of the following initiatives in 2024:

- A digital signature governance model, which organises the different signature processes, the administration of risk, the parties involved, the organisation up to the roles level, responsibilities, presentation lines and communications. This model helps users to reply to day-to-day questions, establishes a system of control over signed documents and ensures they are kept correctly.
- Process mining, which consists of applying specialised algorithms to all digitalised back-office processes to identify trends, patterns and bottlenecks, in order to enhance work flows and other areas where there is room for improvement.
- Implementation of CLM (Contract Lifecycle Management), second version, a platform to review the Group's contracts where, as a result of the process mining initiative mentioned above, a data-based approach has been used to optimise the control management process and to identify points where improvements are required, which will be applied in 2025.

The total expense associated to these three actions in 2024 was €309,120.

◦ Metrics and targets

Targets related to digitalisation and artificial intelligence

The objective of this Disclosure Requirement is to describe the targets set by ROVI to address the opportunities related to digitalisation and artificial intelligence.

At present the Group does not have any measurable time-bound and outcome-oriented targets to manage the material opportunities identified in this respect. Notwithstanding, ROVI continuously monitors the efficacy of the measures implemented in the digitalisation and artificial intelligence area in order to consolidate and expand its activity in this field in upcoming years.

From the IT area, the Group aims to extend implementation of the EBR system to the rest of its industrial complexes, thus driving the batch record digitalisation. Additionally, ROVI is also working on different projects to continue to develop the application of artificial intelligence in its activities.

Furthermore, for 2025, the Hospitals and Institutional Relations area has other objectives, such as the development of the digital identity and the signature policy. This project covers the attributes necessary for a digital signature according to the different security levels, the criteria to be applied and the certification levels required for authorised signatories and/or representatives of the Group in accordance with the company and country. Likewise, it is planned to implement CLM version 3, incorporating artificial intelligence.

Governance information

1. ESRS G1. Business conduct

The objective of this chapter is to specify ROVI's strategy, approach, processes and procedures, as well as its performance in respect of business conduct.

Likewise, details are given of how the Company addresses ethics and corporate culture, including anti-corruption and bribery, management of relationships with suppliers, and the Group's activities and commitments related to exerting political influence.

a. Strategy

◦ Disclosure Requirement related to ESRS 2 GOV-1: The role of administrative, management and supervisory bodies

The objective of this Disclosure Requirement is to provide an understanding of the role and experience of the administrative, management and supervisory bodies in relation to business conduct.

ROVI, as an entity committed to transparency and good corporate governance, encourages its administrative, management and supervisory bodies to play an essential role in promoting ethical and responsible business conduct. ROVI's Board of Directors is responsible for establishing policies and strategies that provide guidance to the Company in meeting its corporate objectives, while, at the same time, ensuring that all the operations are carried out with integrity and in accordance with the applicable legislation. In turn, the management body implements these policies, ensuring that a corporate culture that prioritises social well-being in all its activities is maintained. Finally, the supervisory bodies, such as the Audit Committee and the Compliance Committee, have the task of independently monitoring and evaluating compliance with these policies and procedures, ensuring that ROVI's business conduct remains aligned with ethical and governance standards.

ROVI's internal corporate governance rules are in line with the Good Governance Code of Listed Companies approved by the National Securities Market Commission (CNMV) in 2015 and most recently updated in 2020. Likewise, it complies with the CNMV's Technical Guide 1/2024 on Audit Committees at Public-Interest Entities and Technical Guide 1/2019 on Nomination and Remuneration Committees.

As a result of this approach, ROVI promotes honest conduct in its interactions with its stakeholders, establishing a relationship of mutual trust that helps satisfy their interests, needs and expectations.

Likewise, both the governing bodies and senior management have the necessary experience in business conduct and the members of both were selected on the basis of their knowledge and experience in the specific areas covered by the bodies or committees to which they belong. Specifically, candidates for ROVI's Board of Directors are selected by the Nomination and Remuneration Committee based on their professional qualifications and integrity, as well as their capacity to perform the role and their compatibility status.

ROVI also reviews the training plan annually in order to ensure the directors knowledge is continuously updated. In this respect, the members of the governing bodies receive recurrent training in relation to regulatory compliance and business conduct, which ensures they have full knowledge of these aspects and keeps them updated.

b. Management of impacts, risks and opportunities

◦ Disclosure Requirement related to ESRS 2 IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities

The objective of this Disclosure Requirement is to provide an understanding of the material impacts and opportunities[61] derived from the Group's double materiality assessment in relation to business conduct.

ROVI conducted a double materiality assessment in which it analysed its context, taking account of its strategy and business model, to find out the aspects that could affect its business conduct. As a result of this assessment, the impacts and opportunities found to be material in this respect are set out below:

Value chain level	Sub-topic	Description IRO	Impact/Risk/ Opportunity	Actual/ Potential	Time horizon
Upstream	Animal welfare	Guarantee of animal welfare in research and supplier compliance with Good Laboratory Practice.	Positive impact	Actual	< 1 year
Own operations	Animal welfare	Replacement of studies using animals with in vitro studies or mathematical models. Only engages organisations that ensure animal welfare.	Positive impact	Actual	< 1 year
Own operations	Political commitment and activities of lobbies	Commitment to the free market and compliance with the rules that regulate it.	Positive impact	Actual	< 1 year
Own operations	Corruption and bribery	"Zero tolerance" policy in relation to bribery and corruption to satisfy private interests.	Positive impact	Actual	< 1 year
Across the value chain	Corruption and bribery	Procedures to fight against money-laundering depending on the stakeholder group to which they are applicable.	Positive impact	Actual	< 1 year
Own operations	Corporate culture	The Code of Ethics includes ROVI's commitment to the principles of business ethics and transparency.	Positive impact	Actual	< 1 year
Own operations	Corporate culture	Regulatory compliance framework that promotes standards of ethics, quality, professionalism and know-how in the pharmaceutical industry.	Positive impact	Actual	< 1 year
Own operations	Corporate culture	Competition Policy: achieve the best result with fair competition and without practices that affect the free market.	Positive impact	Actual	< 1 year
Own operations	Corporate culture	Completely transparent tax policy ensures meeting tax obligations with ethical and responsible practices.	Positive impact	Actual	< 1 year
Own operations	Corporate culture	ESG aspects integrated into ROVI's ESG Master Plan, involving the Board of Directors' approval.	Positive impact	Actual	< 1 year
Own operations	Corporate culture	Ethics channel available to all employees to report any irregularity.	Positive impact	Actual	< 1 year
Own operations	Corporate culture	Safeguarding of and respect for the intellectual and industrial property of ROVI and third parties.	Positive impact	Actual	< 1 year
Own operations	Corporate culture	Protection of minority shareholders through the Board.	Positive impact	Actual	< 1 year
Own operations	Corporate culture	Mechanisms to avoid conflict: non-executive directors, policies.	Positive impact	Actual	< 1 year
Own operations	Corporate culture	Sustainability objectives of the business, linked to the Board's variable remuneration. ESG Master Plan.	Positive impact	Actual	< 1 year
Own operations	Management of relations with suppliers, including payment practices	Procedures for contracting suppliers required by ROVI in relation to quality and the environment.	Positive impact	Actual	< 1 year

[61] Note that no material risks were identified.

Value chain level	Sub-topic	Description IRO	Impact/Risk/ Opportunity	Actual/ Potential	Time horizon
Own operations	Management of relations with suppliers, including payment practices	Ethics channel available to suppliers and other business partners to report non-compliant conduct.	Positive impact	Actual	< 1 year
Own operations	Management of relations with suppliers, including payment practices	Policy on Supplier Contracting and Payment, homogeneity and efficiency in keeping supplier accounts.	Positive impact	Actual	< 1 year
Own operations	Corporate culture	R&D area: projects for automation of ISM® technology and improvement in heparin manufacturing.	Opportunity	Potential	1-5 years

In relation to the complete double materiality process followed by ROVI to determine the material impacts, risks and opportunities related to the administrative, management and supervisory bodies, see Disclosure Requirement IRO-1 of ESRS 2.

◦ Disclosure Requirement G1-1: Business conduct policies and corporate culture

The objective of this Disclosure Requirement is to enable an understanding of the policies of ROVI with respect to business conduct and corporate culture.

The values on which ROVI's corporate culture is based are established in the corporate Code of Ethics and, to ensure an understanding of and compliance with this Code, the Group promotes these values through specific training and communications. In 2024, online training was carried out through the Campus ROVI platform, which makes learning both easy to access and flexible. Attention should be drawn to the fact that, each year, the Company develops a compliance training plan that specifies the people who will be trained and the aspects on which they will receive training, thus ensuring a personalised and effective approach.

Likewise, the Group has an Ethics Point at all the work centres, where informational leaflets on relevant topics are available, such as the Code of Ethics and the Ethics Channel. Additionally, a communication campaign on compliance is carried out annually. In 2024, this campaign focused on data protection and was disseminated by emails and in messages on the screens located at the work centres. Mention should be made of the fact that these screens show changing information, including content from previous campaigns, thus ensuring continuous access to key topics.

In 2024, ROVI, in collaboration with the consulting firm Lukkap, conducted a study on employee experience. This study was carried out using questionnaires addressed to a number of company workers in order to find out their views on different human resource-related aspects. In this respect, in terms of active listening, individual manager-employee meetings are held annually to share, among other things, the views and alignment of the workers in relation to Group corporate culture.

ROVI also has both physical and digital mailboxes to receive suggestions for improvement or complaints in accordance with the requirements of the standard SA-8000. The Group likewise has an Ethics Channel, consisting of a communication channel available to both employees and any other stakeholders, through which any irregularity concerning regulatory compliance or ethical conduct must be reported.

Furthermore, each year, the Group's Corporate Social Responsibility (CSR) area organises different corporate volunteering activities to encourage the workers to get to know non-profit entities whose work is aimed at integrating persons with disabilities through inclusive leisure activities. These activities favour a closer bond with the entities to which ROVI has made a commitment and promote employee alignment with these charitable causes.

Another initiative organised by the CSR area to foster corporate culture concerns the charity sports events, such as charity runs and walks in Granada and Madrid, or the charity padel tournament organised for the first time in 2024 in collaboration with Fundación A la Par in Madrid. All these activities are received positively by the employees since, in addition to allowing them to

collaborate with charity causes, they provide them with the opportunity to meet workers from other locations or work teams and exchange experiences.

Lastly, within the framework of different awareness campaigns, the CSR area organised contests open to all the workforce, such as:

- Green Ideas, for World Environment Day, in which employees provide advice to contribute to the protection and care of the natural environment.
- Design of the ROVI T-shirt, held in the last quarter of the year for the Companies Race that takes place in December. The participants have the opportunity to submit their proposal for a T-shirt representing the Group's values to be used for volunteering activities the following year.
- "Hidden Goblin", a campaign executed within the framework of raising energy efficiency awareness derived from ISO 50001 for the Granada Complex in the Health Technology Park. In order to raise worker awareness of the impact of day-to-day activities on the complex's energy performance and encourage participation in both proposing ideas for improvement and detecting possible inefficiencies, a campaign was conducted that led to over 40 notifications from ROVI workers, detecting improvement opportunities in the air-conditioning and lighting areas of the complex, which will be studied and included in the Energy Management System.

In relation to business conduct matters and corporate culture, ROVI has the following internal policies associated to its good governance commitment:

- Director Remuneration Policy.
- Policy on the Composition of the Board of Directors.
- Environmental and Social Sustainability Policy.
- Policy on Related-Party and Intragroup Transactions.
- Policy on Communication of Economic-Financial and Non-Financial Information, and Communication and Contacts with Shareholders, Institutional Investors and Proxy Advisors.
- Senior Management Remuneration Policy.
- Anti-Bribery and Anti-Corruption Policy.[62]
- Supplier Evaluation and Approval Policy.
- Order Management and Supplier Payment Procedure.
- Succession Plan for the Chairman, Chief Executive Officer and Senior Management.
- Policy on the Internal Information System and Whistleblower Defence (Ethics Channel).
- ROVI Group Policy on Rules of Use of ICT Resources.
- Regulatory Compliance Policy.
- Information Security Policy.
- Competition Policy.
- Policy on Access to Medicines.
- Animal Testing Policy.
- Policy on Prevention of Conflicts of Interest.
- Human Rights Policy.
- Data Protection Policy.

Among these, the Animal Testing Policy states that, although studies using animals cannot be completely eliminated because, even though their impact on research is low, it is essential, ROVI undertakes to apply replacement, reduction and refinement policies when animal testing is carried out, in order to reduce any impact to a minimum.

[62] ROVI's Anti-Bribery and Anti-Corruption Policy is consistent with the United Nations Convention against Corruption.

In this respect, the Group ensures that all its studies using animals are approved by an external Animal Experimentation Ethics Committee, thus guaranteeing animal welfare and minimising stress and suffering. Furthermore, ROVI has voluntarily adhered to the Spanish Agency for Medicines and Medical Devices' (AEMPS) Programme for Compliance with Good Laboratory Practice and, since 2021, has held the certificate for compliance with this Programme, subsequent to inspection and verification by the competent authorities.

Likewise, to apply its Animal Testing Policy correctly, ROVI has a Quality Manual that defines the procedures necessary to ensure compliance with these practices.

The Policy on the Internal Information System and Whistleblower Protection sets out the mechanisms that govern ROVI's ethics channel, including the principles for taking action, the responsibilities and the rights and duties of the whistleblower. This policy guarantees the principle of non-retaliation or threat of retaliation derived from a report submitted in good faith and, therefore, ROVI considers any retaliation to be a serious violation of the Group's principles and values and its Code of Ethics.

In this respect, to ensure the proper operation of the Code of Ethics, ROVI has a communication tool managed by an external manager, the Ethics Channel, which guarantees the confidentiality of all communications, enabling both internal and external reports to be made either anonymously or with identification of the sender. All reports reach the external manager, meaning that the Company never knows the whistleblower's identity, except if the whistleblower him or herself so requests. The external manager makes a preliminary examination of the report and forwards it to the Group's Ethics Channel Committee, which investigates the report in order to reach a conclusion on the report, adopt a decision and notify the decision to the parties involved. This Committee is composed of ROVI's Internal Audit Manager, the Head of Compliance and the Human Resources Manager.

Additionally, every four months, a summary of the reports submitted through the Ethics Channel, their current status and the decisions adopted is sent to the Audit Committee, guaranteeing the confidentiality of the parties. Furthermore, a summary report is submitted to the Board of Directors annually. In 2023, ROVI launched a communication campaign to inform employees of the changes made to the Ethics Channel to adapt it to the provisions of Law 2/2023 of 20 February, regulating the protection of persons who report regulatory violations and the fight against corruption. This campaign took place by email, leaflets and information broadcast on the screens at the work centres. In 2024, this information continued in leaflets and on the screens at the centres and, additionally, online training on the Channel was launched. Likewise, in the onboarding pack for people joining the Company, ROVI also provides the Code of Ethics and specific information on the Ethics Channel. This ensures that all employees acquire proper knowledge and the necessary skills in relation to business conduct.

It should be noted hat ROVI has Internal Regulations on the Ethics Channel, which set out how investigations are conducted and, in general, the entire process for handling the reports received.

Lastly, specific anti-corruption training is provided annually to the groups identified as having the highest risk exposure, in particular, the Sales Network, the Management Committee, the Industrial Committee and the key positions that report to them.

◦ Disclosure Requirement G1-2: Management of relationships with suppliers

The objective of this Disclosure Requirement is to provide an understanding of ROVI's management of its relationships with its suppliers and its impacts on the supply chain.

ROVI recognises the key role of its suppliers in its activity and, therefore, undertakes to establish relationships with them based on solvency, commitment and alignment with the Company's principles and values. These contractual relationships are based on financial requirements, as well as environmental, social and governance criteria, which are set out in ROVI's corporate policies. In this respect, the Group has a mandatory Code of Ethics for Suppliers, which establishes the principles to be followed in accordance with ROVI's commitment to human rights protection.

In this connection, ROVI has a Supplier Evaluation and Approval Procedure, which sets out the criteria that must be applied when selecting the suppliers with whom the Group is going to work, including an initial evaluation of the supplier and further periodic evaluations, in addition to checking the relevant certifications of the suppliers and the raw materials.

In the initial supplier evaluation, a risk assessment is conducted based on the type of activity the supplier will be carrying on, since this may have a significant effect on product quality and/or compliance with the regulations for both the products themselves and ROVI's internal processes. In these cases, the risk assessment may entail audits at the supplier's facilities and/or the inclusion of specific clauses in the quality agreements established between the parties. This leads to the creation to a list of approved suppliers with GMP impact, which is managed by the Quality Department.

The Group does not only assess its suppliers in terms of quality, but also encourages good practices through two main mechanisms:

First, from a quality perspective, ROVI carries out both physical and remote audits to ensure strict control over suppliers who have a direct impact on product quality and safety. This audits allow continuous monitoring of compliance with ROVI's requirements and regulatory standards. Additionally, the Group has an Annual Plan based on a risk assessment, which is used to manage these audits, assessing various metrics of the suppliers. Furthermore, through an annual evaluation, the potential impact of the suppliers on the Company's reputation and the quality of the batches produced are assessed.

Furthermore, from a sustainability perspective, since 2020, ROVI has been using the EcoVadis Platform to evaluate the sustainability performance of its suppliers, covering aspects such as the environment, human rights and work-related practices, ethics and sustainable purchasing. The suppliers complete an extensive questionnaire and the platform makes an external analysis, In order to assign a score of between 0 and 100 to each supplier, which allows ROVI to identify violations and request improvements. The Group's ESG Master Plan includes the goal of increasing the number of suppliers evaluated in accordance with environmental, ethical and good governance criteria, prioritising those located in regions that are sensitive in terms of human rights and invoicing volume. Likewise, in 2024, ROVI implemented a mandatory Sustainable Purchasing Questionnaire for the new suppliers with which it was going to work. In upcoming years, this will help minimise possible negative impacts related to third parties in the ethical, social and environmental spheres. The Supplier Evaluation and Approval Policy includes a self-declaration questionnaire before signature of the contract, which addresses topics such as guaranteeing respect for the fundamental rights of the supplier's employees, as well as ethical conduct and respect for the environment. Completion of this questionnaire is mandatory before ROVI enters into contract with the supplier.

The Group also has the Order Management and Supplier Payment Procedure, which states that suppliers whose annual revenue exceeds 100,000 euros must always have a formally-signed contract and, likewise, specifies how invoices should be sent and recorded and the accepted payment methods, thus ensuring consistency and efficiency in the accounting with suppliers and avoiding payment delays.

In this respect, in 2024, ROVI launched a sustainability-linked confirming programme in collaboration with BBVA to promote these aspects across its value chain. This programme offers financial incentives to suppliers who meet environmental, social and governance criteria evaluated through the EcoVadis Platform. The suppliers who obtain a scores of between 45 and 74 points on this platform will obtain a reduced discount rate on the early payment of invoices and those will scores between 75 and 100 points will receive an even lower rate. Suppliers with scores lower than 45 and those who have not been evaluated will continue with their current financial terms.

To monitor these scores, ROVI will review them twice yearly and decide which suppliers are eligible for the incentives. Suppliers must update their evaluations annually to continue to be eligible. Lastly, the Group will notify the verified scores to BBVA, which will include the eligible suppliers in the incentives programme.

◦ Disclosure Requirement G1-3: Prevention and detection of corruption and bribery

The objective of this Disclosure Requirement is to provide information on ROVI's system to prevent, detect and address allegations or cases related to corruption and bribery.

The Company carries on its activity under the principle of "zero tolerance" of bribery and corruption, ensuring that any action that includes these practices as a way to obtain its own interests is rejected. To tis end, it has two main mechanisms: the Ethics Channel and the Crime Prevention Model. The latter was developed considering ROVI's two principal activities, which are the promotion and sale of medicines and the manufacturing of its own and third-party products. Additionally, every two years, the Group engages an independent third party to review the correct operation of this Model.

In relation to investigation into reports managed through the Ethics Channel Committee, in the event that any member of said body were involved in the process, he or she will be excluded from the relevant investigation. ROVI has an internal model that regulates this type of specific situation. Likewise, communications received from the Ethics Channel are notified to the Audit Committee every four months and a summary report is submitted to the Board of Directors each year.

Regarding policies related to the prevention and detection of corruption and bribery, such as the Anti-Bribery and Anti-Corruption Policy, all ROVI workers are duly informed using a number of mechanisms. First, the relevant information on the policies is shared in the onboarding pack for people joining the Group and, likewise, the policies can be found on the website. Additionally, an information campaign is launched each time a new policy is approved and, if it is complex, specific training is provided if so required.

In this context, in 2024, anti-corruption training was provided to 85.95% of the employees identified as belonging to the group exposed to a risk of corruption. These employees were selected on the basis of the position they hold and also the functions they perform. In particular, in 2024, anti-corruption training was imparted to the Management Committee, the Industrial Committee, all department managers and heads, and persons who, although they report to department managers and heads, have budgetary and decision-making autonomy. Likewise, training was given to all members of the Sales Network and Purchasing Department. The training programme covered topics such as the Anti-Corruption and Anti-Bribery Policy, the Code of Good Practice for the Pharmaceutical Industry, the Code of Ethics and the Crime Prevention Model.

As mentioned previously, ROVI's Management Committee, Audit Committee, Nomination and Remuneration Committee and Board of Directors have training plans that cover regulatory compliance, including aspects related to preventing and detecting corruption and bribery.

In addition, ROVI has a number of anti-money laundering mechanisms designed to ensure that all the Group's financial operations are transparent and legal, in spite of the fact that the Company is not subject to the provisions of article 2 of Law 10/2010 on the Prevention of Money Laundering and Terrorist Financing. These mechanisms address relationships with new customers and suppliers and policies on the daily allowances and expenses of employees.

Lastly, attention should be drawn to the fact that the organisation of congresses by the Group is strictly controlled, specifically following the recommendations of the Code of Good Practice of Farmaindustria, to avoid any possible breaches of anti-corruption or anti-bribery laws. Before any congress is held, ROVI's Deontological Supervision Department (the department responsible for supervision in relation to the Code of Good Practice for the Pharmaceutical Industry) reviews all aspects in detail, ranging from the material that is to be projected or provided to the fees paid to the doctors who provide their services as speakers.

c. Metrics and targets

◦ Disclosure Requirement G1-4: Incidents of corruption and bribery

The objective of this Disclosure Requirement is to provide information on incidents of corruption or bribery during 2024. In this respect, ROVI has not received any convictions or sanctions for infringing the anti-corruption and anti-bribery laws. Notwithstanding, in 2024, the Ethics Channel received a report that could include acts of corruption between individuals and may have caused financial damage to ROVI. At the date of presentation of this Report, the investigation into this incident is still in progress.

◦ Disclosure Requirement G1-5: Political influence and lobbying activities

The objective of this Disclosure Requirement is to provide information on ROVI's activities and commitments related to exercising political influence, including the activities of lobbies related to its impacts.[63]

ROVI carries out this type of activity through Farmaindustria, the national business association for the pharmaceutical industry in Spain, which groups together most of the innovative pharmaceutical laboratories established in Spanish territory, accounting for

[63] Note that no material risks or opportunities have been identified related to political influence and lobbying activities.

practically all sales of patented prescription medicines in Spain. Through this collaboration, ROVI has a positive impact on all its stakeholders, particularly patients and healthcare professionals.

ROVI's CEO, Juan López-Belmonte, as the Group's chief representative, is responsible for supervising ROVI's activities related to Farmaindustria. The aspects covered by this association concern pharmaceutical regulation, in which ROVI collaborates as a member of the association, which makes decisions on a collective basis.

Likewise, ROVI is registered in the EU Transparency Register, due to the Group's intention to adhere to a European Commission working group that deals with matters related to essential medicines. In this case, the contact person is the Group's Head of Communication and Corporate Social Responsibility. Additionally, the Company has adhered to the codes of ethics of the different countries in which it operates, specifically those of Portugal (APIFARMA) and Germany (AKG), in addition to following the recommendations issued by the WHO and EPFIA.

Attention should be drawn to the fact that, in this context, ROVI does not make any direct or indirect contributions to political campaigns, political parties or candidates. Neither does the Group have any member of its administrative, management or supervisory bodies who held a comparable position in the Public Administration in the two years prior to their appointment in their current term of office.

◦ Disclosure Requirement G1-6: Payment practices

The objective of this Disclosure Requirement is to provide an understanding of the Group's payment practices.

In order to ensure sustainability in the supply chain, ROVI monitors its value chain and, consequently, its suppliers and other value chain participants. In 2024, the Company was in constant contact with all its suppliers to ensure proper management and prompt payment of their invoices

In this respect, the Group works with over 2,076 suppliers from 32 different countries. In 2024, the average payment period was 47.48 days, having been 54.70 days in 2023. The Group's usual payment periods are between 30 and 60 days, 90% of payments being made within 60 days, in accordance with the maximum legal periods provided for in Law 3/2004 of 29 December and subsequent amendments thereto, which established measures to fight against late payment in commercial transactions. This figure was calculated applying the criteria set out in the third additional provision of Law 15/2010 of 5 July, amending Law 3/2004 of 29 December whereby measures to combat late payment in commercial transactions were established. Likewise, in 2024, ROVI had no legal proceedings pending due to payment delays of this type.

ANNEX I Additional information

Information on social and work force-related matters

1. Total number and distribution of employees

a. By professional category

	2024
Manual workers	818
Administrative	52
Technical specialists	1,052
Supervisors	158
Managers	78
Directors	26
Management Committee	13
Total	2,197

In this Report, the categories have been adjusted and, therefore, the data are not directly comparable with previous years.

	2023	2022
1	7	7
2	94	123
3	389	382
4	294	289
5	761	658
6	248	237
7	174	185
8	2	4
0	22	17
Filiales	120	91
Total	2,111	1,993

2. Number of dismissals by gender, age and professional category

a. By gender

Unlike previous years, this Report includes the additional categories of “Other” and “Not reported”.

	2024	2023	2022
Men	36	21	18
Women	32	18	15
Other	0	ND	ND
Not reported	0	ND	ND
Total	**68**	**40**	**33**

Note: Gender as specified by the employees themselves.

b. By age

	2024
<30	21
30-50	37
>50	10
Total	**68**

In this Report, the age brackets have been adjusted to meet CSRD requirements and, therefore, the data are not directly comparable with previous years.

	2023	2022
18-30	8	4
31-40	12	10
41-50	13	11
51-60	7	7
>60	0	1
Total	**40**	**33**

c. By professional category

	2024
Manual workers	32
Administrative	2
Technical specialists	26
Supervisors	6
Managers	1
Directors	1
Management Committee	0
Total	68

Note: Gender as specified by the employees themselves.

Unlike the previous year, in this Report the professional categories have been adjusted and, therefore, the data are not directly comparable.

	2023	2022
1	0	0
2	6	2
3	18	1
4	4	1
5	7	5
6	3	1
7	2	1
8	0	0
0	0	0
Subsidiaries	0	0
Total	40	33

3. Absence rate

	2024	2023	2022
Absence rate[64]	4.37%	3.67%	3.41%

[64] The figure reported relates only to Spain

4. Average remuneration and its evolution, disaggregated by gender, age and professional category or equal value

When calculating the average remuneration for 2024, the additional item of remuneration in kind was included, which had not been considered in previous years except for the Management Committee. This may affect the interpretation of the evolution of this indicator.

a. By gender

Unlike previous years, this Report includes the additional categories of “Other” and “Not reported”.

	2024	2023	2022
Men	44,070	39,980	38,385
Women	42,104	37,439	35,647
Other	-	ND	ND
Not reported	-	ND	ND
Total	**43,037**	**38,710**	**37,016**

Note: Gender as specified by the employees themselves.

b. By age

	2024
<30	29,996
30-50	42,759
>50	57,165

In this Report, the age brackets have been adjusted to meet CSRD requirements and, therefore, the data are not directly comparable with previous years.

	2023	2022
18-30 years	27,469	25,460
31-40 years	34,960	32,874
41-50 years	42,113	39,895
51-60 years	54,127	52,181
>60 years	52,303	46,791

c. By professional category and gender

Unlike previous years, this Report includes the additional categories of “Other” and “Not reported”.

2024	Men	Women	Other	Not reported	Total
Manual workers	25,461	25,654	-	-	25,562
Administrative	30,918	34,569	-	-	34,218
Technical specialists	43,532	47,011	-	-	45,304
Supervisors	62,857	58,067	-	-	60,007
Managers	93,593	95,619	-	-	94,580
Directors	143,390	126,175	-	-	138,093
Management Committee	338,323	177,355	-	-	288,794

Note: Gender as specified by the employees themselves.

In this Report, the professional categories have been adjusted and, therefore, the data are not directly comparable with previous years.

	2023		2022	
	Men	Women	Men	Women
1	17,420	18,658	17,935	18,266
2	18,820	19,083	18,207	18,397
3	20,622	21,415	20,084	21,022
4	27,930	26,641	26,989	26,475
5	34,982	34,752	35,244	34,230
6	49,763	43,752	46,540	41,051
7	66,470	59,821	62,801	57,793
8	120,569	110,188	123,418	108,276
0	256,707	139,692	282,829	147,637
Subsidiaries	89,570	72,852	88,937	67,397

5. Average remuneration of the Management Committee

Unlike previous years, this Report includes the additional categories of “Other” and “Not reported”.

	2024	2023	2022
Average remuneration of women (thousand euros)	177,355	187,432	177,258
Average remuneration of men (thousand euros)	338,323	348,301	344,711
Average remuneration of "Other” (thousand euros)	-	ND	ND
Average remuneration of “Not reported” (thousand euros)	-	ND	ND

Note: Gender as specified by the Management Committee members themselves.

Note: The total remuneration paid in 2024 to members of senior management (including the Internal Audit manager) and excluding the remuneration of the executive directors was 2,588 thousand euros (1,926 thousand euros in 2023 and 1,877 thousand euros in 2022).

6. Average remuneration of the Board of Directors

Unlike previous years, this Report includes the additional categories of “Other” and “Not reported”.

	2024	2023	2022
Average remuneration of women (thousand euros)	80	80	135
Average remuneration of men (thousand euros)	848	105	496
Average remuneration of "Other” (thousand euros)	-	ND	ND
Average remuneration of “Not reported” (thousand euros)	-	ND	ND

Note: Gender as specified by the employees themselves.

Explanation of the remuneration difference between men and women on the Board:

Apart from the Chairman, all the board members receive the same remuneration for performing their functions on the Board and there is no discrimination based on gender, age, culture, religion or race. The Executive Directors receive remuneration for their functions consisting of a fixed component and a variable component, the latter of which depends on attaining a series of objectives, both individual and pertaining to the Company, that are evaluated and concern both business and financial aspects and the sustainability area. Inasmuch as the Executive Directors of ROVI are all male, no gender differences are applicable. However, if the total director remuneration is considered (in their capacities as both directors and executives) broken down by gender, there are necessarily differences between the remuneration of men and women directors given that, at present, ROVI has no female executive directors.

Explanation of the remuneration difference between 2024 and 2023

The 2023 remuneration figures of the members of the Board of Directors include only their remuneration in their capacity as directors. Given the requirements of the CSRD Directive, the 2024 calculation includes, in addition to their remuneration as directors, the following items of the remuneration of the Executive Directors: salary, short-term variable remuneration and long-term variable remuneration. This information may be consulted in more detail in the 2024 Annual Director Remuneration Report.

7. Total hours of training by professional category

2024	Total hours of training by professional category	Average hours of training by professional category
Manual workers	23,035.08	27.62
Administrative	1,127.31	21.27
Technical specialists	30,806.31	29.09
Director	4,552.17	28.63
Manager	2,240.80	28.01
Supervisor	491.92	18.92
Management Committee	232.70	17.90
Total	**62,486.29**	**171.44**

In this report, the professional categories have been adjusted and, therefore, the figures are not directly comparable with previous years.

	2023	2022
1	23.85	21.86
2	24.78	18.14
3	30.51	19.59
4	29.84	21.68
5	28.61	31.74
6	30.88	37.24
7	35.76	37.16
8	24.00	25.00
0	11.77	26.76

Information on the fight against corruption and bribery

1. Contributions to foundations and non-profit entities

	2024	2023	2022
Donations (€)	430,418	222,081	125,747

Regarding donations, in 2024, ROVI continued to support solidarity initiatives such as the Serendipia Project of Fundación Empresa y Juventud (Aldeas Infantiles) of Granada (€20,000) or the Liberta Project of Proyecto Hombre Granada (€21,900). Likewise, it continued to collaborate with Fundación para el Desarrollo Integral de los Pueblos (€36.000), Beyond Suncare in its

work to protect the population with albinism and prevent skin diseases in Africa (27.518,40 €), and Fundación Recover (€25,000), by supporting its Telemedicine Programme: Health that Connects, or the Change-m Project.

The Group also implemented the second edition of ROVI + Solidario, an initiative whereby the employees propose non-profit projects and entities to which a total amount of €50,000 euros will be donated. In 2024, thanks to the participation of 495 employees, the winning NGOs were Fundación Síndrome de West, Fundame, Cienciaterapia, Babies Uganda and Fundación 38 Grados.

Additionally, in 2024, the Donations Committee approved aid of €250,000 for the Autonomous Government of the Valencian Community for the victims of the flooding and the repair of the damages it caused. ROVI also signed a collaboration agreement with the entity Colegios del Mundo Unido to provide a scholarship for a Spanish student to study an International Baccalaureate during 2025-2027.

Information on the company

1. Associative and sponsorship actions

	2024	2023	2022
Collaboration agreements (€)	178,381	134,540	56,840
Sponsorhsip (€)	56,000	23,549	43,000

Regarding Social Action sponsorships and collaborations in 2024, ROVI took part in the campaign of Fundación Casa del Corazón to raise awareness of heart failure, “Don’t let it go out” (€5,000), an initiative to raise awareness of the risks of this disease, which affects almost a million people in Spain, by distributing material aimed at early identification of the most frequent symptoms on social media.

In this context, ROVI continued its co-operation with the Digital Mental Health Chair in collaboration with the Universidad Pontificia de Comillas (€60,000), as well as its support for the Summer Integration Campus organised by Unión Deportiva de San Sebastián de los Reyes (€15,000) and the work carried out by the Granada Red Cross through its Flag Day (€4,000). The Group also collaborated with Fundación Cofares in its Charity Golf Tournament and Charity Christmas Concert for a total amount of €28,000.

Additionally, ROVI collaborated with Fundación España Salud and the Official Association of Pharmacists of Madrid for the inclusion of the Alcalá de Henares City Council in the Network of Cardio-Protected Pharmacies (€37,690). With this agreement, 24 defibrillators were installed in pharmacies with extended opening hours, as well others located in areas where there are no other health centres close-by. Likewise, pharmacy employees received training on how to act in an emergency.

Lastly, the Group maintained its agenda of volunteering activities with non-profit entities like Fundación También (skiing campus in Sierra Nevada - €8,500), the Adaptive Descent of the River Sella (€4,500), the Madrid También Solidario Race (€3,000), Fundación Deporte y Desafío (Eco-Hiking and Multi-Activity Days in Madrid and the cycling route through the Lecrin Valley in Granada for a total amount of €14,140), Fundación Granada Integra (Churriana Integra Inclusive Race and canoeing in the Cubillas Reservoir, for a total amount of €1,320) and Fundación Manantial (Mental Health Race in Madrid, for €30,000). Furthermore, in 2024, the first Charity Padel Tournament for ROVI employees took place in collaboration with Fundación A la Par, which attracted approximately a hundred employees from the Madrid centres for a weekend of games and competition (€5,230.90).

2. Complaints received from customers and consumers

	2024
No. of complaints closed	979
No. of complaints inthe process of solution	287

Prior years' figures are not comparable due to a change in the reporting scope. In previous years, only the complaints received by Laboratorios Farmacéuticos ROVI were reported and only at national level. However, in 2024, the scope reported encompasses the whole Group at both national level and at the level of the subsidiaries. 142 complaints were received in 2023 (112 in 2022).

3. Supervisory and audit systems and their results

	2024	2023	2022
Suppliers evaluated (%)	30.27%	18.30%	ND

Other: financial performance

1. Tax information by country (thousand euros)

2024	PBT	CIT	Grants
Spain	256,219	-43,951	840
Portugal	140	-103	0
Poland	-227	0	0
German	758	-281	0
United Kingdom	584	-144	0
Italy	918	-577	0
Switzerland	-15	0	0
France	193	0	0
Total	**258,570**	**-45,056**	**840**

	2023			2022		
2023	**PBT**	**CIT**	**Grants**	**PBT**	**CI**	**Grants**
Spain	197,475	-44,470	781	259,813	-58,545	2,112
Portugal	3	2	0	-132	-20	0
Poland	-172	0	0	-248	0	0
German	1,008	-239	0	988	-241	0
United Kingdom	131	0	0	-110	0	0
Italy	932	-550	0	766	-334	0
Switzerland	-7	0	0	-75	0	0
France	152	0	0	114	0	0
Total	199,522	-45,257	781	261,116	-59,139	2,112

Annex II: Content Index Law 11/2018 and ESRS

Information required by Law 11/2018	Reporting criteria	Location	Page
General information			
Business model			
Business environment Organisation and structure Markets in which the Group operates Objectives and strategies Main factors and trends with may affect future evolution Main policies applied by the Group	ESRS 2 ESRS E1-2; E1-4 ESRS E2-1; E2-3 ESRS E3-1; E3-3 ESRS E5-1; E5-3 ESRS S1-1; S1-5 ESRS S2-1; S2-5 ESRS S4-1; S4-5 ESRS G1-1	ESRS 2. General Information	1
		ESRS E1. Climate change	63
		ESRS E2. Pollution	79
		ESRS E3. Water and marine resources	83
		ESRS E5. Resource use and circular economy	88
		ESRS G1. Business conduct	140
Main risks and impacts identified			
Internal Control and Risk Management System Analysis of risks and impacts related to key issues	ESRS 2 GOV 5 ESRS 2 IRO-1 ESRS 2 SBM-3	ESRS 2. General Information	1
Environmental topics			
On the current and foreseeable effects of the company's activities on the environment and, where applicable, health and safety	ESRS 2 GOV 5 ESRS 2 IRO-1 ESRS 2 SBM-3	ESRS 2. General Information	1
On the environmental evaluation or certification procedures.	ESRS E1-1	ESRS E1. Climate change	63
On resources dedicated to environmental risk prevention.	ESRS E1-3	ESRS E1. Climate change	63
On the application of the precautionary principle	ESRS E1-2 ESRS E2-1 ESRS E3-1 ESRS E5-1	ESRS E1. Climate change	63
		ESRS E2. Pollution	79
		ESRS E3. Water and marine resources	83
		ESRS E5. Resource use and circular economy	88
On the amount of environmental risk provisions and guarantees	ESRS E1-3; ESRS E1-2 ESRS E3-2 ESRS E5-2	ESRS E1. Climate change	63
		ESRS E3. Water and marine resources	83
		ESRS E5. Resource use and circular economy	88
Pollution			
Measures, to prevent, reduce or repair emissions that seriously affect the environment, taking into account any form of atmospheric pollution specific to an activity, including noise and light pollution	ESRS E2-2	ESRS E2. Pollution	79
Circular economy and waste prevention and management			
Measures for waste prevention, recycling and reuse and other forms of waste recovery and disposal; actions to combat food waste.	ESRS E5-2	ESRS E5. Resource use and circular economy	88
Sustainable use of resources			
Water consumption and water supply in accordance with local limitations	ESRS E3-4	ESRS E3. Water and marine resources	83
Consumption of raw materials and measures adopted to enhance efficiency in using them.	ESRS E5-4	ESRS E5. Resource use and circular economy	88
Direct or indirect energy consumption.	ESRS E1-5	ESRS E1. Climate change	63
Measures taken to improve energy efficiency.	ESRS E1-3	ESRS E1. Climate change	63

Information required by Law 11/2018	Reporting criteria	Location	Page
Use of renewable energies	ESRS E1-5	ESRS E1. Climate change	63
Climate change			
Important elements of greenhouse gas emissions generated as a result of the company's activity, including the use of the goods and services it produces	ESRS E1-4; ESRS E1-6	ESRS E1. Climate change	63
Measures taken to adapt to the consequences of climate change	ESRS E1-3	ESRS E1. Climate change	63
Medium- and long-term reduction goals fixed voluntarily to reduce greenhouse gas emissions and the means implemented for this purpose.	ESRS E1-4	ESRS E1. Climate change	63
Biodiversity protection			
Measures taken to conserve or restore biodiversity		Not material	
Impacts caused by the activities or operations in protected areas		Not material	
Social and employee topics			
Employment			
Total number and distribution of employees, applying criteria that represent diversity (gender, age, country, etc.)	ESRS S1-6	ESRS S1. Own workforce	99
		ANNEX I Additional information	148
Total number and distribution of types of employment contract, annual average of permanent contracts, temporary contracts and part-time contracts by gender, age and professional category	ESRS S1-6	ESRS S1. Own workforce	99
		ANNEX I Additional information	148
Number of dismissals by gender, age and professional category	ESRS S1-6	ANNEX I Additional information	148
Average remuneration and the evolution thereof broken down by gender, age and professional category or equal value	ESRS S1-16	ANNEX I Additional information	148
Wage gap, remuneration for the same jobs or average remuneration in the company	ESRS S1-16	ESRS S1. Own workforce	99
Average remuneration of directors and management, including variable remuneration, daily allowances and indemnities.	ESRS S1-16	ANNEX I Additional information	148
Implementation of disconnection-from-work policies.	ESRS S1-1	ESRS S1. Own workforce	99
Employees with disabilities.	ESRS S1-12	ESRS S1. Own workforce	99
Organisation of work			
Organisation of working time	ESRS S1-1	ESRS S1. Own workforce	99
Number of hours of absence	ESRS S1-14	ANNEX I Additional information	148
Measures aimed to facilitate reconciliation of family life and work and foster the co-responsibility of both parents.	ESRS S1-15	ESRS S1. Own workforce	99
Health and safety			
Workplace health and safety conditions	ESRS S1-11	ESRS S1. Own workforce	99
Work-related accidents, in particular their frequency and severity, as well as work-related illnesses, broken down by gender.	ESRS S1-14	ESRS S1. Own workforce	99
Social relations			
Organisation of social dialogue, including procedures to inform and consult the personnel and negotiate with them	ESRS S1-2	ESRS S1. Own workforce	99

Information required by Law 11/2018	Reporting criteria	Location	Page
Percentage of employees covered by collective agreement by country	ESRS S1-8	ESRS S1. Own workforce	99
The balance of the collective agreements, particularly in the workplace health and safety field	ESRS S1-1	ESRS S1. Own workforce	99
Mechanisms and procedures of the company to promote worker engagement in the company management, in terms of information, consultation and participation.	ESRS S1-2	ESRS S1. Own workforce	99
Training			
The policies implemented in the training field	ESRS S1-2	ESRS S1. Own workforce	99
Total number of hours of training by professional category	ESRS S1-13	ESRS S1. Own workforce	99
Universal accessibility for persons with disabilities			
Universal accessibility for persons with disabilities	ESRS S1-12	ESRS S1. Own workforce	99
Equality			
Measures adopted to promote equal treatment and opportunities for women and men	ESRS S1-4; ESRS S1-9	ESRS S1. Own workforce	99
Equality Plans (Chapter III of Organic Law 3/2007, of 22 March, for the effective equality between men and women), measures adopted to promote employment, protocols against sexual and gender harassment, integration and universal accessibility for persons with disabilities	ESRS S1-1; ESRS S1-4; ESRS S1-9; ESRS S1-12	ESRS S1. Own workforce	99
The policy against all kinds of discrimination and, where applicable, diversity management policy	ESRS S1-1	ESRS S1. Own workforce	99
Respect for human rights			
Application of due diligence procedures in respect of human rights; prevention of risks of violation of human rights and, where applicable, measures to mitigate, manage and provide reparation for any possible abuses committed.	ESRS 2 GOV 4 ESRS S1-4 ESRS S2-4 ESRS S4-4	ESRS S1. Own workforce ESRS S2 Workers in the value chain ESRS S4. Consumers and end-users	99 120 126
Reports of cases of violations of human rights	ESRS S1-17	ESRS S1. Own workforce	99
Promotion of and compliance with the provisions of the fundamental conventions of the World Labour Organisation related to respect for freedom of association and the right to collective bargaining; the elimination of discrimination in respect of employment and occupation; the elimination of forced or compulsory labour; and the effective abolition of child labour.	ESRS S1-1 ESRS S2-1	ESRS S1. Own workforce	99
Fight against corruption and bribery			
Measures adopted to prevent corruption and bribery	ESRS G1-3	ESRS G1. Business conduct	140
Anti-money laundering measures taken	ESRS G1-3	ESRS G1. Business conduct	140
Contributions to non-profit foundations and entities	ESRS G1-5	ANNEX I Additional information	148
Information about society			
Company's commitments to sustainable development			
The impact of the company's activity on local employment and development.	ESRS 2 SBM 3	ESRS 2. General Information ESRS S1. Own workforce ESRS S4. Consumers and end-users ANNEX I Additional information	1 99 126 148

Information required by Law 11/2018	Reporting criteria	Location	Page
The impact of the company's activity on the local population and the population of the territory	ESRS 2 SBM 3	ESRS 2. General Information	1
		ESRS S1. Own workforce	99
		ESRS S4. Consumers and end-users	126
		ANNEX I Additional information	148
Relations maintained with local community players and methods for dialogue with them	Company's criteria	ESRS S4. Consumers and end-users	126
Partnership or sponsorship actions	Company's criteria	ANNEX I Additional information	148
Subcontracting and suppliers			
The inclusion of social, gender equality and environmental issues in the purchasing policy	ESRS S2-1	ESRS S2. Workers in the value chain	120
In relations with new suppliers, consideration of their social and environmental activities	NEIS S2-2 NEIS S2-3 NEIS S2-4	ESRS S2. Workers in the value chain	120
	NEIS G1-2	ESRS G1. Business conduct	140
Oversight and audit systems and the results thereof	ESRS S2-2 ESRS S2-3 ESRS S2-4	ESRS S2 Workers in the value chain	120
	NEIS G1-2	ESRS G1. Business conduct	140
Consumers			
Consumer health and safety measures	ESRS S4-1; ESRS S4-4	ESRS S4. Consumers and end-users	126
Complaints system, complaints received and the solution thereof	ESRS S4-3; ESRS S4-5	ESRS S4. Consumers and end-users	126
Tax information			
Tax policy	GRI 207	ANNEX I Additional information	148
Profits obtained by country	GRI 207	ANNEX I Additional information	148
Income taxes paid	GRI 207	ANNEX I Additional information	148
Public grants received	GRI 207	ANNEX I Additional information	148
EU Taxonomy			
EU Taxonomy	Own methodology based on compliance with Regulation UE 2020/852 ESRS E1	Environmental information	47

Annex III. ESG Master Plan 2023-2025

In 2022, ROVI drew up its ESG Master Plan 2023-2025, which was approved by the Board of Directors in December. This Plan has allowed the company to establish the strategic priorities to be established in relation to sustainability, transparently demonstrating the commitment to stakeholders as defined in both the Group's Sustainability Policy and ROVI's Mission, Vision and Values.

With a three-year horizon, from 2023 to 2025, the Master Plan focuses on 5 priority pillars, which are composed of 19 strategic goals that materialise in 45 indicators. These goals and indicators were defined by the ESG Department in close collaboration with the heads of ROVI's different areas in order to ensure their integration into the Company's strategy. Furthermore, by creating an ESG Committee, the Plan defines the processes for monitoring the follow-up indicators and the Board is informed annually on the progress made.

The starting point of the Master Plan is the double materiality assessment updated in 2022 (see Chapter 4.4 Materiality), which identified the priority ESG topics that were relevant for the Group and its main stakeholders.

With the information resulting from (i) the double materiality analysis, (ii) the ESG aspects evaluated by the rating agencies, (iii) the disclosure requirements within the different non-financial reporting frameworks, and (iv) present and future regulations, ROVI drew up its Master Plan 2023-2025 with the intention of driving sustainability in the company, highlighting its contribution to attainment of 11 of the 17 Sustainable Development Goals (SDGs) of the United Nations Agenda 2030

The following table shows the extent to which the KPIs were attained in 2023 and 2024. During 2025, work will continue to achieve the pending KPIs of the 2023-2025 Master Plan, while working to develop the new master plan, taking the impacts, risks and opportunities resulting from the double materiality assessment conducted in 2024 as a reference.

Pillar 1: Leadership in governance committed to sustainability			
Strategic goal	**Description of KPI**	**KPI status 2023**	**KPI status 2024**
Drive sustainability in the governance model	Create an ESG Committee that supervises implementation of the Master Plan and reports to the Nomination Committee on its execution. (2023)	Completed	
	Maintain the link between the executive directors' variable remuneration and the non-financial performance. (2023 – 2025)	Completed	Completed
Implement efficient ESG risk management	Integrate ESG risks into the corporate risk map and management (2023)	Completed	In progress[65]
	Identify and quantify the transition-related climate risks. (2023-2024)	In progress	Completed
	Reporting of climate-related risks and opportunities in accordance with TFCD recommendations. (2024)	Completed	
Ensure the quality and reliability of the non-financial information	Implement a System for Internal Control over Non-Financial Information. (2023)		
Adaptation to new sustainable financing models	Increase engagement with ESG rating agencies and achieve constant improvement in the evaluations. (2023 – 2025)	Completed	In progress

[65] In 2025, a further review will be made of the integration of ESG risks into the corporate risk map derived from the results of the update of the double materiality assessment carried out in 2024.

Strategic goal	Description of KPI	KPI status 2023	KPI status 2024
Promote good practices in ethical conduct and compliance	100% of the ROVI Group's employees and the contractors and consultants who provide their services on an ongoing basis trained in the Code of Ethics. (2023 – 2024)	In progress	Completed
	Prepare and distribute an internal Ethical Marketing Policy. (2023)	In progress	Completed
	Establish mechanisms that ensure correct implementation of ethical marketing practices in Spain and the subsidiaries through an audit by an independent third party. (2023 - 2024)	In progress	In progress
	Provide ethical marketing training to 100% of the employees who have relations with healthcare professionals and healthcare organisations. (2023 – 2024)	Completed	
	Provide training to recurrent marketing suppliers to ensure compliance with ROVI's ethical marketing requirements. (2023 – 2024)	Completed	
	Distribute the Anti-Corruption Policy and train 100% of the ROVI Group employees to whom it is applicable in both the content of the Policy and the specific anti-corruption rules in each country. (2023 – 2024)	Pending	Completed
	100% of ROVI Group employees trained in the prevention of harassment. (2023 – 2024)	Completed	

Pillar 2: Sustainable management to combat global environmental challenges			
Strategic goal	**Description of KPI**	**KPI status 2023**	**KPI status 2024**
Attain climate neutrality	In 2023, analyse alternatives for replacing the current fuels in order to study measures to reduce Scope 1 emissions in 2024 and 2025.	In progress	In progress
	Reduction in Scope 2 emissions by installing LED technology in 100% of the outdoor lighting of the production plants. (2025)	Completed	
	Extend the Scope 3 certification to include the emissions of the subsidiaries. (2023)	Completed	
	Install EV chargers at all the work centres. (2023)	Completed	
	Prepare a Sustainable Transport to Work Plan in 2023 to study measures to reduce Scope 3 emissions in 2024 and 2025.	Pending	Pending
	Achieve self-consumption of 7% of the energy produced in 2025 (considering the consumption basis of 2021).	In progress	In progress
	Continue to offset 100% of the Scopes 1 and 2 CO_2 emissions that it has not been possible to avoid or reduce in each period. (2023 – 2025)	Completed	Completed
	Study the possibility of offsetting the Scope 3 CO2 emissions that it has not been possible to avoid or reduce in each period. (2023 – 2025)	Completed	Completed
Integrate circularity into the activities and waste management	Prioritise recycling over recover of non-hazardous waste. (2023 – 2025)	Completed	Completed
	Prioritise the recovery of hazardous waste over destruction treatments. (2023 – 2025)	Completed	Completed
	Study the possibility of replacing the PVC packaging of the vial presentation of ROVI products by recyclable PET: (2023)	In progress	In progress
	Study the possibility of replacing PVC packaging in the syringe presentation of ROVI products in the Hospital/Pharmacy lines by recyclable PET. (2023)	In progress	In progress
Promote sustainable water management	Analyse water consumption at the ROVI plants in 2023 in order to study measures to reduce it in 2024 and 2025.	In progress	In progress

Pillar 3: Key player in caring for persons and integrating specialised and diverse talent			
Strategic goal	**Description of KPI**	**KPI status 2023**	**KPI status 2024**
Ensure that specialised and diverse talent is attracted and retained	Increase the number of hours of training in the programme to develop young talent. (2023 – 2025).	Pending	Pending
	Increase the investment in training young talent. (2023 – 2025)	Pending	Pending
	Implement new protocols in the selection process aimed at responsible hiring. (2023 – 2025)	Completed	
Ensure employee safety, health and well-being	In 2023, analyse and budget programmes to promote employee well-being with the goal of establishing KPI's for the years 2024 and 2025.	Pending	Pending
	Certify the health and safety at work system in the non-industrial area . (2024 – 2025)	In progress	In progress
Promote the continuous development and training of employees	Prepare and implement an employee training plan for each area of the company. (2023 - 2024)	Completed	
	Increase the number of employees who have received some kind of training (2023 — 2025)	Completed	Completed
Ensure equality, diversity and inclusion	100% of the personnel involved in selection processes trained in equality. (2023 – 2025)	Completed	
	Increase the number of women on the Management Committee. (2025).	Completed	Completed
	Take the measures derived from the Equality Plan to avoid pay gaps. (2023 – 2025)	In progress	In progress
Ensure product quality and safety	Increase the number of hours of training in Quality and Pharmacovigilance. (2023 – 2025)	Completed	Completed
Promote access to medicines programmes	Identify organisations that facilitate the supply of medicines in low-to-middle income countries in situations of catastrophe or conflict. Sign collaboration agreements in 2023 and take actions in 2024 and 2025.	In progress	In progress

Pillar 4: Responsible management of the supply chain, ensuring ethical and environmental standards in each one of its links			
Strategic goal	**Description of KPI**	**KPI status 2023**	**KPI status 2024**
Promote supplier alignment with the Company's Sustainability Policies	Gradually increase the number of suppliers evaluated in accordance with environmental, ethical and good governance criteria. (2023 - 2025)	Completed	Completed
Implement due diligence procedures in relation to supply chain sustainability	Annually review the status of the sustainability evaluations received by the suppliers and monitor those in whom deficiencies have been detected. (2023 – 2025)	In progress	Completed
	Implement internal controls for human rights protection, sustainability and due diligence in the supply chain. (2024 – 2025)	Pending	Completed

Pillar 5: Promotion of R&D activities by establishing partnerships with key players			
Strategic goal	**Description of KPI**	**KPI status 2023**	**KPI status 2024**
Establish and renew strategic partnerships	Establish and renew collaboration agreements with research centres and universities in order to drive the R&D of novel therapies and medicines.	Completed	Completed
Increase investment in R&D	Increase R&D expense by 20% compared to the average expense for the period 2020-2022.	In progress	In progress
Promote transparency in the results of clinical trials	Formalise ROVI's position in relation to the transparency of clinical trial results by preparing and distributing a policy. (2023)	Completed	