

Laboratorio **REIG JOFRE, S.A.** and
Subsidiaries

Consolidated Non-Financial Statement and Sustainability Report

February 2026

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ESRS 2 – General information

Purpose of this report

On a voluntary basis, and in accordance with Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 on Corporate Sustainability Reporting (CSRD), as well as the European Sustainability Reporting Standards (ESRS) developed by EFRAG, and in compliance with the requirements set out in Law 11/2018 on non-financial information and diversity, this document presents the REIG JOFRE 2025 Sustainability Report. The report is included as a specific section within the Annual Management Report.

To ensure the accuracy and completeness of the information presented, this report has been subject to an independent verification process carried out by an external assurance services provider.

Although the ESRS disclosure requirements are more extensive than those established under Law 11/2018, certain specific details required by the latter are not explicitly covered by the ESRS. Therefore, organizations must take these additional requirements into account to ensure full compliance with the applicable regulatory framework.

BP-1: General basis for the preparation of the Report

This sustainability report covers the fiscal year of Laboratorio REIG JOFRE, S.A. (hereinafter, REIG JOFRE) from January 1 to December 31, 2025, and has been prepared in accordance with the consolidated scope of the Group, as defined in the Consolidated Annual Accounts for the 2025 financial year. This report covers the entirety of REIG JOFRE and its subsidiaries; therefore, no subsidiary of REIG JOFRE is exempt from providing such information in accordance with Articles 19a and 29a(8) of Directive 2013/34/EU.

However, due to the limited contribution of Syna and Leanbio, given that their acquisition was completed in December 2025, they have not been included in the consolidation of sustainability data, except in the European Taxonomy tables, where such information has been included to ensure consistency with the data reported in the Group's Consolidated Annual Accounts.

Furthermore, the report includes not only REIG JOFRE's own operations, but also the upstream and downstream stages of the value chain that are considered material. The value chain has been taken into account in the double materiality assessment to identify impacts, risks, and opportunities through interviews conducted across all departments and, where possible, through stakeholder surveys.

The main objective of sustainability regulation is to ensure that users of the report have access to transparent and reliable information regarding the positive and negative impacts that REIG JOFRE generates on society and the environment, as well as the risks to be mitigated and the opportunities to be leveraged. In this context, throughout the report we commit to specifying the extent to which the assessment of the materiality of impacts, risks, and opportunities (IROs) covers both our own operations and the upstream and/or downstream stages of our value chain.

Our corporate structure, considered within the consolidated scope of this report using the full consolidation method, is detailed throughout the document to ensure a complete and accurate understanding of our impact during the fiscal year under review

Laboratorios Reig Jofre, S.A	% ownership interest
Bioglan, AB.	100% direct ownership
Laboratoires Forte Pharma, SAM.	73.20% direct ownership and 26.80% indirect ownership
Forte Services, SAM.	100% direct ownership
S.A.,Laboratoires Forte Pharma Benelux	100% indirect ownership
Reig Jofre UK Limited	100% direct ownership
Reig Jofre Future Health, S.L.U	100% direct ownership
Geadic Biotec AIE.	63.69% direct ownership and 36.31% indirect ownership
Syna Therapeutics, S.L*	50% direct ownership and 42.35% indirect ownership
Reig Jofre SP z.o.o	100% direct ownership
Adapta-Care, S.L	70% direct ownership
Reig Jofre Czech Republic sro.	80% direct ownership
Leanbio, S.L*	84.69% direct ownership

As of December 1, 2025, the Group increased its ownership interest in Leanbio, S.L. (to 84.69%) and in Syna Therapeutics, S.L. (to 92.35%, both direct and indirect), thereby obtaining control over these entities. In the figures presented in the consolidated statement of financial position for the 2025 financial year of the REIG JOFRE Group, these companies have been consolidated using the full consolidation method.

However, due to the limited contribution of both entities, given that the acquisition was completed in December 2025, they have not been included in the consolidation of sustainability data. Nevertheless, for the purposes of the European Taxonomy tables, information relating to Leanbio, S.L. and Syna Therapeutics, S.L. has been included, due to the financial nature of these indicators and the requirement that the reported figures reconcile with those presented in the Group's Consolidated Annual Accounts.

We hereby declare that, in accordance with the provisions set out in Article 19a(3) and Article 29a(3) of Directive 2013/34/EU, as transposed into the applicable national legislation, we have not made use of the exemption that allows the omission of information relating to imminent developments or matters under negotiation during the reporting period. Consequently, no such information has been omitted, and the report includes all data required under the applicable regulations.

BP-2: Information regarding specific circumstances

The time horizons used in this report, as well as in the projects carried out that serve as the basis for the reported information, are consistent with those used in the financial statements and are in line with those set out in section 6.4 of ESRS 1. They are therefore as follows:

→ Short term: Less than 1 year.

→ Medium term: From 1 to 5 years.

→ Long term: More than 5 years.

If, for any reason, any information included in this report has used or departs from the specified time horizons, the corresponding explanation and details of the time horizons used in that case are provided.

Likewise, any estimate or assumption made for the calculation of any of the data included in this report will be duly specified in the corresponding section, indicating the methodology applied or the assumptions adopted. In cases where information is incorporated by reference, this will be expressly indicated.

Lastly, as this is the first year of reporting on the indicators required under the CSRD, a comparison with the previous year is provided for those indicators for which this is possible. At the same time, such comparison is provided in all cases for those indicators required under Law 11/2018, which had therefore already been reported previously, in order to ensure the consistency and comparability of the data. The corresponding sections include the relevant explanations where this year's variation compared with the previous year is significant.

Governance

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

At REIG JOFRE, we have a deeply committed Board of Directors whose role is vital in the company's strategic direction, ensuring that our efforts are aligned with our purpose. Its dedication to the company's values and objectives reflects our firm commitment to transparency, accountability and excellence in corporate management.

The Board of Directors performs a supervisory role, with particular emphasis on defining and approving the company's overall strategy, ensuring that it is aligned with the principles of sustainability and long-term value creation. It is also responsible for approving the sustainability strategy, which is closely linked to the overall strategy and serves as the main axis in the management of material impacts, risks and opportunities. In addition, it holds ultimate responsibility for approving the policies, actions and specific targets that are developed, defined and implemented in accordance with the provisions set out in the sustainability strategy, as well as approving the REIG JOFRE Code of Ethics and overseeing compliance with the values and objectives established therein. It is also responsible for the preparation of this sustainability report, ensuring that our sustainability practices and commitments are properly reflected.

On 28 July 2021, the Board of Directors approved the Environmental and Social Sustainability Policy, the objectives of which are:

- Promote the achievement of the Group's strategic objectives through responsible and sustainable practices.

- Maximize the creation of shared value among stakeholders and build long-term relationships based on trust and transparency.
- Prevent, minimize and mitigate potential negative impacts arising from the Company’s activities, while enhancing positive impacts.
- → Strengthen the reputation and external recognition of REIG JOFRE. Extend responsible principles and practices throughout the Company in order to collectively advance social and environmental progress.

To achieve these objectives, we adopt the following general principles:

- Support, through their adoption and dissemination, the integration of the principles of the United Nations Global Compact, as well as other international instruments, particularly in the areas of human rights, labor practices, the environment, and anti-corruption.
- Follow the guidelines set out in the Company’s Code of Ethics, which reflects REIG JOFRE’s commitment to the principles of business ethics and transparency across all areas of activity, and governs the responsible conduct of all Group professionals in the performance of their duties.
- Promote free market practices, rejecting any type of illegal or fraudulent conduct, and implementing effective mechanisms for the prevention, monitoring, and sanctioning of irregularities.
- Commit to transparency as a means of building trust and credibility among stakeholders.
- Foster communication and dialogue, as well as strengthen the Group’s relationships with its shareholders, investors, employees, customers, suppliers, and, in general, all its stakeholders.
- Preserve and promote the environment. We conduct our activities under a firm commitment to contribute to sustainability from an environmental perspective, materialized through the integration of environmental considerations across business areas, the preservation of biodiversity, pollution prevention, efficient resource management, and climate change adaptation and mitigation.
- Comply with Tax Responsibility. The taxes we pay in the jurisdictions where we operate constitute the primary contribution of Group companies to the financing of public expenditures and, therefore, one of our contributions to society.
- Comply with applicable laws and regulations in the jurisdictions in which we operate.

The Board of Directors is currently composed of eight members, of whom three are proprietary directors, one is an executive director, and the remaining 50%, that is, four members, are independent directors. In terms of gender diversity, two of the eight directors are women, representing 25% of the total. Although employees and other workers are not currently represented on the Board, we strive to promote diversity at all levels of the organization.

The members are detailed below, together with their position, education, and professional background. To enhance its effectiveness, the Board has established two committees: the Audit, Compliance and Conflicts of Interest Committee, and the Appointments, Compensation and Sustainability Committee.

Name	Position and Type of Director	Academic Background	Professional Experience
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Isabel Reig López	Proprietary Director	Degree in Pharmacy from the University of Barcelona	<ul style="list-style-type: none"> → Joined the Company in 1964. She has held the following positions: Technical Director (1971–2010) → Chair of the Board of Directors (2009–2014) → Chair of REIG JOFRE Investments (2014–2023) → Joint Director of REIG JOFRE Investments (2023–present)
Alejandro García Reig	Vice Chair – Proprietary Director	Degree in Business Studies from the University of Barcelona	<ul style="list-style-type: none"> → Joined the Administration, Accounting and Finance Department (1992) → Chief Financial Officer of REIG JOFRE (1995–2017) → Vice Chair of the Board of Directors (2017–present) → Joint Director of REIG JOFRE Investments (2023–present) → Member of the Board of Directors of ADVERO Properties SOCIMI, S.A. since 2018 and of AFFIRMA BIOTECH, S.L. since 2020.
Ignasi Biosca Reig	Chief Executive Officer – Executive Director	<p>Telecommunications Engineer from the Polytechnic University of Catalonia</p> <ul style="list-style-type: none"> → Master's Degree in Programming and Networks from Télécom ParisTech (France) → MBA from IESE Business School and the University of California, Berkeley (USA) 	<ul style="list-style-type: none"> → Chief Executive Officer of Media Contacts, the digital advertising division of Havas Media Group (2000–2006) → Chair of CataloniaBio (2014–2018) → Chief Executive Officer of REIG JOFRE (2006–present) → Member of the Governing Board → Member of the Board of Directors of Farmaindustria
Álvaro Ybarra Zubiria	Director representing ONCHENA, S.L. – Proprietary Director	Degree in Economics and Business Administration from the University of the Basque Country	<ul style="list-style-type: none"> → Member of the Board of Directors and member of the Strategy Committee and the Appointments and Compensation Committee at VOCENTO, S.A. → Chair of ONCHENA, S.L. → Chair and founding partner of ALWAYS Sports Management, S.L. → Deputy to the Director of Planning at Sener Ingeniería y Sistemas (Bilbao) (1978–1983) → Consulting Partner at ASFIN Asesores Financieros (Madrid) (1983–1989) → Founding Partner and Chief Executive Officer at COFIBER, S.A., a financing entity (1995–2007) → Executive Chair at COFIBER, S.A., a financing entity (1995–2007) → Chief Financial Officer at GRUPO BERGÉ (1995–2007) → Chair of Bodegas Castillo de Cuzcurrita, S.L. (1999–2007) → Chair of ISOFOTON, S.A. (2005–2006) → Member of the Board of Directors of Iberpapel Gestión, S.A.
Maria Luisa Francolí Plaza	Independent Director	<p>Degree in Economics from the University of Barcelona</p> <ul style="list-style-type: none"> → MBA in Finance from St. John's University, New York 	<ul style="list-style-type: none"> → Corporate Development Director at Media Planning (1993–1996) → Founder and Chief Executive Officer of Media Contacts (1997–2004) → Chief Executive Officer of Havas Media North America (2004–2013) → Member of advisory committees for various start-ups in Spain and the United States (2013–2014) → Member of the Board of Directors of Oak House Barcelona (2014–present)
Ramon Gomis i De Barberà	Independent Director	<ul style="list-style-type: none"> → Degree in Medicine → PhD in Medicine from the University of Barcelona 	<ul style="list-style-type: none"> → Member of the National Advisory Board for diabetes products at Boehringer → Member of the International Advisory Board for diabetes products at Merck

		<ul style="list-style-type: none"> → Postdoctoral training at the Free University of Brussels in endocrinology and obesity → Professor of Endocrinology 	<ul style="list-style-type: none"> → Senior Consultant in the Endocrinology Department at Hospital Clínic (1996–present) → Director of the August Pi i Sunyer Biomedical Research Institute (IDIBAPS) (2008–present) → Professor of Medicine at the University of Barcelona (2011–present) → Chair of the Board of Trustees of the Spanish Diabetes Society (SED) (2014–present) → Member of the Advisory Board for Philanthropy at Hospital Clínic of Barcelona → Chair of the Social Council of the Catalonia SUD Health Institute (Generalitat de Catalunya – Instituto de Salud Carlos III)
Ramiro Martínez-Pardo del Valle	Independent Director	<ul style="list-style-type: none"> → Degree in Economics and Business Administration from the Complutense University of Madrid → Certified Public Accountant, member of the Spanish Institute of Chartered Accountants → Degree in Law from the Complutense University of Madrid 	<ul style="list-style-type: none"> → Director General of Development and Head of the Market Participants Division at the CNMV (1989–2000) → Chair and Chief Executive Officer of Nordkapp Gestió, SGIC → Member of the Board of Directors of Audax Renewables, S.A. → Member of the Board of Directors of Grupo Ezentis
Emilio Moraleda Martínez	Independent Director	<ul style="list-style-type: none"> → Degree in Law from the Complutense University of Madrid → Diplomas in Human Resources and Business Management from Columbia University and Harvard University (USA) → Graduate in Labor Relations from the Social School of Madrid 	<ul style="list-style-type: none"> → Degree in Law from the Complutense University of Madrid → Diplomas in Human Resources and Business Management from Columbia University and Harvard University (USA) → Graduate in Labor Relations from the Social School of Madrid

Audit, Compliance and Conflicts of Interest Committee

The Audit, Compliance and Conflicts of Interest Committee is composed of three of the directors listed above: Ramiro Martínez-Pardo del Valle, who serves as Chair of the Committee; Ramon Gomis i de Barberà, who serves as Secretary; and Alejandro García Reig, who serves as Member.

The Audit Committee plays a crucial role in overseeing the risk and impact management process, ensuring that control and management systems function properly, and identifying, managing, and quantifying all significant risks that may affect the Company. This oversight includes the periodic evaluation of internal control and risk management systems, ensuring that key risks, including tax-related risks, are properly identified, managed, and reported.

The Committee also works closely with Management and external auditors to oversee and assess the integrity of the processes for preparing financial and non-financial information. It reviews compliance with regulatory requirements and the proper application of accounting principles, ensuring that our financial and non-financial information is accurate and transparent. In addition, it safeguards the independence and effectiveness of the internal audit function, overseeing its work with full access to its reports and recommendations.

The Audit Committee plays an essential role in our commitment to transparency and integrity across all our operations, continuously overseeing and assessing our control and risk management systems to ensure that we

operate responsibly. This approach allows us not only to comply with applicable regulations but also to strengthen our position as a reliable and committed company in the market.

Appointments, Compensation and Sustainability Committee

Lastly, the Appointments, Compensation and Sustainability Committee also plays a key role in shaping and balancing the Board of Directors and its committees. It is composed of María Luisa Francolí Plaza, Chair; Emilio Moraleda Martínez, Secretary; and Isabel Reig López, Member. This Committee advises on the most appropriate structure of the Board, periodically reviewing its composition and that of its committees. It also reports on and reviews the criteria for the selection of candidates, ensuring that they possess the necessary skills, knowledge, and experience.

This Committee is responsible for reporting to the Board on the sustainability policy, identifying principles, commitments, objectives, and strategies related to shareholders, employees, customers, suppliers, the environment, diversity, tax responsibility, human rights, and anti-corruption. It oversees compliance with these policies, the associated risks and their management, and establishes mechanisms for the supervision of non-financial risk, including ethical and business conduct aspects.

In addition, it organizes and oversees the annual evaluation of the performance of the Board and its committees, proposing action plans to address any deficiencies. It also reports on the compensation policy for directors and senior management, ensuring that remuneration is appropriate and aligned with the long-term interests of the Company and its shareholders

The Appointments, Compensation and Sustainability Committee is also responsible for annually verifying compliance with the director selection policy and reporting on this in the annual corporate governance report. This verification ensures that proposals for appointment or re-election are based on a prior analysis of the competencies required by the Board and promote diversity in knowledge, experience, age, and gender, in line with the Company's strategy and the recommendations of the Good Governance Code.

With regard to the specialized knowledge and capabilities of our administrative, management, and supervisory bodies, we seek to ensure that members of the Board of Directors possess, on the one hand, a deep understanding of our Company and the pharmaceutical sector, and, on the other hand, a solid background in accounting, auditing, and risk management, both financial and non-financial. We ensure that they have the relevant technical expertise related to our sector of activity, enabling us to address sustainability matters comprehensively within our risk oversight and internal control framework. In addition, the Appointments, Compensation and Sustainability Committee applies the Company's sustainability policy, which involves continuously assessing sustainability-related skills and competencies, ensuring access to the necessary expertise and training processes.

GOV-2: Information provided to the administrative, management and supervisory bodies of the company and sustainability matters addressed by them

At REIG JOFRE, we adopt a comprehensive approach to ensure that material impacts, risks and opportunities are effectively managed. In this context, the Appointments, Remuneration and Sustainability Committee, as explained in the previous section, plays a key role in informing the Board of Directors on the general sustainability policy through reports and assessments prepared by the Committee itself, ensuring that the Board is fully informed of progress towards sustainability objectives. The Board of Directors, with the support of the Committee, carefully considers impacts, risks and opportunities when overseeing the organization's strategy and in making significant decisions. This strategic approach includes principles, commitments and objectives in areas such as human rights, anti-corruption, diversity and the environment, ensuring that these aspects are reflected in key strategic decisions.

Periodic assessments of the corporate governance system and environmental and social policies are carried out to ensure that they promote the corporate interest and reflect the legitimate interests of all stakeholders. The Committee also plays a fundamental role in overseeing and evaluating relationships with these stakeholders, enabling a more inclusive and strategic approach to risk management. During 2025, although no formal meetings on sustainability were held, the administrative bodies, particularly in collaboration with the Audit Committee, focused their efforts on preparing the reporting in accordance with the CSRD, in line with the agreed planning.

The work carried out in 2024, when the sustainability policy was approved by the CEO and the action plan was communicated to the Committee, serves as the foundation for current efforts. Although the results of the analysis have not yet been formally presented (this is expected to take place in 2026 before the Board and the Committee), efforts during 2025 have been directed towards clarifying and strengthening the Group's principles, commitments and objectives with regard to shareholders, employees, customers, suppliers and the environment, in preparation for future sustainability actions.

In addition, efforts have focused on ensuring that communication with stakeholders is responsible and transparent, avoiding misinformation and safeguarding the integrity and reputation of the organization. Through this approach, the company seeks to continuously improve its positioning in terms of sustainability and corporate responsibility.

The Committee establishes monitoring systems to assess the effectiveness of sustainability-related policies and actions. These systems include the oversight of non-financial risk. Although communication with stakeholders is not subject to direct supervision, it is reviewed in annual meetings, ensuring transparent practices.

Through these systems, significant improvements have been observed, including closer alignment between the sustainability policy and corporate objectives, as well as an increased capacity to identify and leverage sustainable opportunities in the current environment.

GOV-3: Integration of sustainability-related performance into incentive systems

To date, we have not implemented a formal system that directly links sustainability performance to the financial incentives of our employees or executives. We currently do not have incentive schemes specifically related to sustainability for our leadership and, therefore, no defined design or features in place to incentivize sustainability performance. We recognize the importance of aligning sustainability objectives with the incentive structure in order to foster a more integrated and strategic approach to sustainability.

With regard to the existence of incentive systems and remuneration policies linked to sustainability matters for members of our administrative, management and supervisory bodies, we do not currently have such specific systems in place. As no sustainability-based incentive schemes exist, it is supposed that the performance of members is not assessed on the basis of sustainability objectives. Although our current remuneration policies are not explicitly linked to sustainability criteria, we are committed to continuous improvement and will explore the possibility of developing and integrating these aspects into our compensation and governance frameworks in the coming years.

At present, responsibility for determining and updating the rules governing sustainability-based incentives within the company lies with the Appointments, Remuneration and Sustainability Committee, in alignment with the Chief Executive Officer, although such incentives have not yet been implemented. In any case, the company is committed to exploring and integrating these aspects into its compensation and governance frameworks in the future.

GOV-4: Statement on due diligence

At present, we have not implemented a structured due diligence process specifically for managing sustainability matters. However, for 2026 we plan to carry out the necessary procedures to conduct due diligence across our entire value chain. This will enable us to prevent and mitigate the impacts identified as material for the company in the double materiality analysis. The starting point for this process is our own double materiality assessment, through which we have identified the main sustainability-related impacts, risks and opportunities across our own operations and value chain.

In this regard, one of our main areas of focus is the management of our supply chain. In practice, we already implement a number of measures that contribute to the objectives of due diligence across it:

- **Ethical and governance foundations in the value chain:** We strive to build a resilient value chain by establishing long-term relationships with our suppliers. Based on these principles, the prohibition of child and forced labor is a non-negotiable standard, and we ensure regulatory compliance through GMP audits of our key suppliers. Although these audits focus on quality, their rigor indirectly contributes to the oversight of responsible operational standards and the prevention of certain irregularities.
- **Codes and policies to mitigate impacts:** The introduction in 2021 of our Good Labor Practices Guide laid the foundations for raising sustainability and social responsibility standards among our supply chain partners. A key pillar, approved in 2024 and integrated into our Purchasing Conditions, is the Supplier Code of Conduct. This code sets out clear expectations regarding integrity, respect, legal compliance and human rights (including the prohibition of forced and child labor), as well as fair labor practices, environmental aspects and information protection, ensuring that our partners share and comply with these principles.
- **Supplier risk assessment and management:** In addition, we are currently assessing and qualifying our suppliers using ESG criteria. This questionnaire actively seeks to identify, prevent, mitigate and account for material negative impacts, both actual and potential, on the environment and people that we have identified upstream in our double materiality analysis. We are formally integrating new social and environmental criteria into supplier selection, including sustainability clauses in new contracts, and conducting more in-depth risk analyses.

This set of current actions and future commitments lays the foundation for the implementation of a more structured and comprehensive due diligence process to ensure the responsible management of REIG JOFRE's material impacts. For further information on our supplier management, please refer to section [G1-2: Management of supplier relationships](#).

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

We have implemented a robust risk management system that extends across all areas, subsidiaries, employees, units and processes of the organization. This system is based on internationally recognized standards and practices such as COSO ERM, ISO 31000 and the World Economic Forum Global Risks Report, ensuring a comprehensive and reliable approach to risk identification and mitigation. The system is designed to ensure transparency and accountability in sustainability reporting.

This internal control system for the accurate implementation of sustainability disclosures enables the detection and correction of irregularities, providing the Board of Directors with reasonable assurance in its role of preparing

the Annual Report, reflecting the organization’s governance commitment to sustainability. At the same time, we promote a long-term sustainable approach by categorizing risks into strategic, operational, reporting/financial and compliance risks, with a particular focus on environmental, social and human rights matters.

In this context, we ensure compliance with all applicable regulations, providing a solid and reliable basis for sustainability disclosures and thereby enhancing transparency and the engagement of all relevant stakeholders in the process.

Strategy

SBM-1: Strategy, business model and value chain

The objective of this disclosure requirement is to describe the key elements of REIG JOFRE’s overall strategy that relate to or affect sustainability matters, as well as the key elements of our business model and value chain, in order to understand exposure to impacts, risks and opportunities and where they originate.

Purpose

REIG JOFRE is a nearly century-old pharmaceutical company with a clear purpose: to universalize the science that matters. We develop, manufacture, market and distribute essential healthcare solutions that support people at every stage of life, from daily care and prevention to the most critical medical treatments, applying scientific rigor and a holistic approach to health to generate a real impact on patients and healthcare systems. Because health is essential, and so is our science.

Our corporate essence, “Science that matters”, reflects an international approach, prioritizing accessibility, clinical impact and industrial specialization, with a differentiated product portfolio and high value-added development and manufacturing services.

Strategy and business model

We are a long-term project based on sustained growth, continuous innovation and a global and collaborative model supported by strategic alliances and joint ventures.

We understand people’s healthcare needs and work to ensure that our solutions reach as many patients and markets as possible. Within this ambition, international expansion is a key and essential component.

We have a direct presence in Europe through eight commercial affiliates with in-house teams — Spain, Portugal, France, Sweden, the United Kingdom, Belgium, Poland and the Czech Republic — and a network of more than 150 partners through licensing and distribution agreements. Through this model, our essential healthcare solutions reach more than 70 countries.

With regard to employees by geographical area, the breakdown is shown in the following table:

Geographical area	Number of Employees (2025)
Spain	1,118
Sweden	141
Portugal	8
France	137

Belgium	9
Poland	18
United Kingdom	2
Czech Republic	8

We contribute to economic and industrial development by generating qualified employment in Europe. United by a shared purpose and culture, we seek to create a positive impact by combining team talent with the operational excellence of our plants and our commercial network.

We go beyond innovation; we transform science into scalable and accessible solutions for patients. Drawing on our pharmaceutical expertise and scientific knowledge, and supported by advanced manufacturing technologies, we develop solutions aligned with our key areas and brands, supporting the patient journey from prevention to intensive care.

Our strength is built on four pillars:

1. Applied science in health and wellbeing
2. Advanced technologies in pharmaceutical manufacturing and quality
3. Integrated global portfolio to maximize synergies
4. A sustainable, forward-looking approach

With a differentiated model, we work to ensure that the science that matters reaches patients efficiently, reliably and at scale. Our innovation model is structured around three areas: Medical Products, Healthcare Products and Technology. Pharmaceutical manufacturing is part of our DNA. We support a European industrial ecosystem in healthcare that is technological, efficient and sustainable, generating qualified employment and strengthening Europe's strategic autonomy.

Our production sites are dedicated to specialized pharmaceutical technologies:

1. Barcelona, Sant Joan Despí (Spain): sterile injectables and lyophilized hospital products. Strategic reserve capacity for the European Union.
2. Toledo (Spain): beta-lactam antibiotics derived from penicillin and cephalosporin (two plants and one distribution center).
3. Bioglan, Malmö (Sweden): semi-solid forms, topical formats and technologically advanced formulations (e.g. enteral gels).
4. Leanbio, Barcelona (Spain): production of biotechnological active ingredients (recombinant proteins, antibodies, plasmid DNA and mRNA). The plant is currently under construction.

This network allows us to combine proprietary products and CDMO services with high standards of quality, flexibility and regulatory compliance, supported by industrial know-how and specialized facilities.

Our portfolio includes science-based solutions for every stage of life, covering both pharmaceutical products and healthcare products.

We are organized into three business units, a structure that drives synergies between therapeutic areas and technology in terms of innovation, international growth and commercial reach, amplifying the impact of our science-based solutions:

1. **Pharmaceutical Technologies:** therapy-area agnostic approach, where technology is the differentiating factor. Includes injectables hospital medicine and antibiotics.
2. **Specialty Pharmacare:** medicines and healthcare products in dermatology and musculoskeletal health.
3. **Consumer Healthcare:** over-the-counter healthcare products focused on wellbeing, prevention and pharmacist recommendation under the Forte Pharma and REIG JOFRE brands, covering sleep, stress, energy, probiotics and ENT products.

In an increasingly demanding and globalized pharmaceutical environment, CDMO (Contract Development and Manufacturing Organization) outsourcing has become a key strategy to accelerate innovation and ensure quality across all stages of the product lifecycle.

We act as an end-to-end CDMO partner: we integrate drug substance and drug product to simplify development and manufacturing, reducing interfaces, risks, timelines and costs, particularly for biotech and emerging pharmaceutical companies that require agility and decision-making capacity to reach patients faster.

During 2024 and 2025, REIG JOFRE has worked on formalizing a sustainability strategy aligned with its purpose, corporate strategy, double materiality results and the main regulations and market best practices, with the aim of addressing current environmental and social challenges.

This strategy integrates responsible and ethical practices across all operations to minimize negative impacts, manage risks and maximize positive impact on people and communities, contributing to long-term value creation and sustainable business profitability. Rooted in its purpose of universalizing the science that matters and focused on innovation and social impact, the strategy is structured around four pillars: 360° Innovation, aimed at providing accessible healthcare solutions; Sustainable Operations, focused on efficiency, quality and climate transition; People and Culture, to attract and develop talent and promote values-based leadership; and Governance and Community, to integrate sustainability into decision-making, promote transparency and generate social impact in the territories where the company operates.

REIG JOFRE, a family-owned company with more than 90 years of history and listed on the Spanish Stock Exchange, maintains a stable and long-term commitment to value creation for its shareholders.

The shareholder structure is characterized by its solidity, with around 85% of the capital held by core shareholders with a long-term vision, together with more than 6,000 minority shareholders. The founding family retains a significant stake, reinforcing the company's strategic continuity.

Relations with the market are based on transparency and ongoing dialogue, supported by the Investor Relations function and the participation of management in specialized forums. The scrip dividend policy seeks to balance shareholder remuneration with reinvestment for growth.

Finally, in relation to requirement 40(d) of ESRS 2 under the CSRD, we state that REIG JOFRE is not involved in the production or commercialization of controversial weapons, the cultivation or production of tobacco, or the fossil fuel sector, including coal, oil and gas, nor does it offer products or services that are prohibited in certain markets. Accordingly, we do not generate revenue from any of these activities.

Summary of the year: business performance

During 2025, REIG JOFRE strengthened those areas with the greatest capacity to generate value — injectables, biotechnology, proprietary brands and innovation in product and technology — with the aim of preparing the company for its next phase of development and positioning it to face the coming decade with strength.

We have invested, focused and aligned the entire organization to maximize profitable growth and deliver high-value healthcare solutions that generate a real impact on patients, customers and healthcare systems. We have implemented decisions that reinforce our capabilities where we create the most value, integrating industrial quality and science as core pillars of the model.

The main focus has been on improving productivity, expanding industrial capacity and anticipating new regulatory requirements.

The main challenge has been linked to investments in efficiency and capacity — particularly at the antibiotics plant in Toledo — in a context of gradual recovery in demand for oral antibiotics towards pre-pandemic levels. This dynamic environment has required operational flexibility and disciplined planning.

At the Toledo plant, specialized in the production of penicillin-derived antibiotics, we carried out a planned shutdown of two production lines to adapt them to new GMP requirements. One line was halted for technical upgrades, while the other was fully refurbished. This decision temporarily reduced production capacity and had an impact on revenue and profitability in 2025. The new production line is expected to come into operation in 2026.

This initiative responds to a clear objective: to ensure that our facilities are prepared to support the company's future growth. The investments made reinforce our commitment to delivering science-based healthcare solutions manufactured to the highest quality standards, particularly relevant in the field of antibiotics, where safety, efficacy and availability are essential for healthcare systems.

At the Barcelona (Sant Joan Despí) plant, investments have been directed towards Sterile Area 2, with the aim of increasing production capacity and achieving the highest standards of operational excellence, with commissioning expected in the second quarter of 2026.

In parallel, we have advanced in the development, diversification and consolidation of proprietary brands in strategic therapeutic areas, as well as in the innovation of existing products and new launches.

One of our competitive advantages is innovation, with a dual focus on technology and product. During the year, we received a grant for the EMINTECH project, which strengthens the future pipeline and accelerates the development of capabilities in innovative pharmaceutical technologies. With a duration of three years (June 2023 – June 2026), it enables us to enter earlier and more exploratory stages, assuming higher levels of risk that generate strategic knowledge to decide on the continuation of projects linked to two major global challenges: antimicrobial resistance (AMR) and rare diseases.

REIG JOFRE's selection as one of the six Spanish companies participating in the European IPCEI health project represents a significant milestone. The EMINTECH project, with a total budget of €25 million and an associated grant of €13 million, will run from 2023 to 2026. The full amount of the grant was received in the third quarter of 2025, providing not only a significant financial impact but also explicit recognition of our scientific, industrial and innovative capabilities at a European level.

The EMINTECH project aims to advance new therapies in the field of biotechnology, with a focus on rare diseases and the fight against antimicrobial resistance. It accelerates our capabilities, positioning us at the forefront of scientific innovation and preparing the company for higher value-added growth in the coming years.

In line with its growth and value creation strategy, REIG JOFRE has continued to advance in vertical integration with the biotechnology company Leanbio, S.L., a decisive step in our commitment to biotechnology — a field that

is directly connected to the future of medicine and to our ambition to deliver high scientific and clinical value solutions.

During 2025, REIG JOFRE invested €3.5 million in Leanbio, S.L., together with the capitalization of an existing convertible loan, increasing its stake to 84.69%.

This integration represents a strategic evolution of the business model, expanding our activity towards a biopharmaceutical structure capable of covering the research, design, industrial production and scaling phases of biological medicines. It positions us as an integrated partner for the development of biotechnological products, a distinctive capability in the European context.

Leanbio, S.L. is currently developing a new GMP facility for biotechnological active ingredients (drug substance) in Barcelona (Sant Quirze del Vallès), a site of approximately 4,000 m² equipped to produce recombinant proteins, antibodies, plasmid DNA and mRNA, as well as development laboratories, scaling areas, pilot plants and quality control. The facility is expected to begin operations by the end of 2026 and to exceed 100 employees at full capacity.

The integration of Leanbio, S.L. represents the natural evolution of a collaboration that has been consolidating for more than six years. The combination of capabilities enables the acceleration of new therapies and biosimilars to market, supporting clients throughout the entire process, from laboratory to finished product.

Overall, 2025 has been a year of investment, strategic focus and organizational alignment — a year in which we are laying the drivers that will drive REIG JOFRE's profitable growth and impact in the coming years, guided by our purpose and by the conviction that a strong company is one that prepares for the future while responding with rigor and excellence to present needs.

As a result of these developments, REIG JOFRE Group's revenue in 2025 amounted to €331.1 million, representing a 2% decrease compared to the previous year.

Commercial expansion and international growth

REIG JOFRE is today a company with a strong international outlook, aligned with our purpose of universalizing essential healthcare solutions and making them accessible to as many patients and markets as possible. This vision translates into a clear strategy: to consolidate our global presence through a structure designed to operate with scientific, industrial, technological and commercial coherence at an international scale, advancing towards a model that enables us to bring our science-based solutions to an ever-growing number of people.

In recent years, REIG JOFRE has progressively reduced its dependence on the Spanish market. Over the past decade, we have expanded our presence from 58 countries in 2015 to more than 70 in 2025. This evolution is directly aligned with our purpose and has been achieved through a combination of proprietary affiliates, licensing agreements and distribution partnerships that extend our global reach.

During the year, REIG JOFRE obtained new marketing authorizations for its products in more than 30 countries, further strengthening its global presence.

- The Pharmaceutical Technologies business unit obtained 61 approvals for commercialization through its affiliates and a further 20 that will be marketed by its commercial partners.
- Specialty Pharmacare added 12 new marketing authorizations to its portfolio, which will be distributed internationally through distributors and/or licensees, in addition to one for which the company itself is the marketing authorization holder.

During the year, REIG JOFRE obtained new marketing authorizations for its products in more than 30 countries, further strengthening its global presence.

Our value chain

These three business units share a common value chain, enabling us to operate in a cross-functional and collaborative manner. This integrated approach spans product development, manufacturing and commercialization, leveraging synergies across our manufacturing facilities, which are not exclusively dedicated to a single business unit. Our global development teams, located in Sant Joan Despí, Toledo, Malmö and Monaco, work closely together to drive innovation and optimize processes. In addition, we have commercial teams in our affiliates and across the eight countries in which we operate, with the capability to market products from more than one business unit, either through our affiliates or via distribution agreements.

Accordingly, the relationship between the business units and the activities that make up our operating segments is as follows:

1. “Pharmaceutical product sales”: includes revenue from product sales of the Pharmaceutical Technologies and Specialty Pharmacare business units, as well as Consumer Healthcare revenue from the ENT segment.
2. “Nutritional supplement sales”: includes revenue from the sale of nutritional supplements under the FORTE PHARMA brand, which forms part of the Consumer Healthcare business unit.
3. “Service provision”: includes revenue from marketing and promotion services, as well as any other services provided, including revenue from services to reserve vaccine manufacturing capacity in order to ensure the early availability of vaccines across the European Union and the European Economic Area in the event of a public health emergency.

Within our value chain, we cover every stage from sourcing to R&D, manufacturing, distribution and commercialization, reflecting our integrated approach across all operations. We organize this activity through our R&D centers, together with our manufacturing plants and commercial teams across our affiliates, supported by an international network of distribution partners. Specifically, we have four R&D centers in Europe, located in Sant Joan Despí, Toledo, Malmö and Monaco, and four manufacturing plants: two located at the same site in Toledo, one in Sant Joan Despí and another in Malmö. In addition, we operate a logistics center and warehouse in Toledo and a further warehouse in France, and we have a commercial presence in eight countries: Spain, Sweden, Portugal, France, Belgium, Poland, the United Kingdom and the Czech Republic.

Our three business units carry out a range of interrelated activities to optimize performance:

Upstream: sourcing of goods

We are responsible for procuring finished pharmaceutical products and excipients, as well as establishing strategic agreements with contract manufacturing service providers when production is not carried out internally. At our plants in Sant Joan Despí, Toledo and Malmö, we source raw materials and packaging materials for both proprietary and third-party products, using external logistics providers for transportation. Suppliers are concentrated in Europe, the United Kingdom and China, providing essential base materials such as APIs, excipients and packaging materials.

Own operations: R&D, manufacturing and commercialization

Internally, we develop and pre-manufacture medicines, complementing our capabilities through partnerships with research centers, hospitals and start-ups. We manufacture both proprietary and third-party products and promote them through commercialization, as well as by managing licensing and distribution agreements with third parties. Our R&D teams, located across different European cities, drive product development for our three business units.

At our manufacturing plants, we produce a wide range of products for Pharmaceutical Technologies, Specialty Pharmacare and Consumer Healthcare, while maintaining capacity for third-party production.

Downstream: logistics and distribution

Across our three business units, we carry out distribution using external logistics providers. Products are distributed directly from manufacturing plants or logistics centers and delivered to customers, distributors, affiliates and pharmacies, both hospital and retail, ensuring efficient global delivery.

We are focused on developing our commercial capabilities within our affiliates, continuously adjusting our plans to include the promotion and commercialization of all three business units, while continuing to provide marketing services for third parties within Specialty Pharmacare. This integrated structure and strategy enable us to respond effectively to market needs and maintain a high level of commitment to quality and innovation.

SBM-2: Stakeholder Interests and Views

At Reig Jofre, we understand sustainability as the ability to create value in the short, medium, and long term, and this requires actively listening to our stakeholders to ensure that our activities do not compromise their well-being. To this end, we have identified the organization's main stakeholders, which are:

- Patients
- Society
- Doctors
- Pharmacists
- Regulatory bodies
- Employees
- Shareholders
- Suppliers
- Customers
- Media

This importance is determined by their position and role in our value chain, or by their status as users of Reig Jofre's sustainability information.

Establishing commitments and communication channels that facilitate constant and transparent dialogue with these stakeholders is particularly significant for the development of our business, and integrating their opinions, needs, and expectations into our decision-making, to the extent possible, is key to ensuring that negative impacts on them are minimized while positive impacts are maximized.

Thus, the opinions, needs, and demands received through these channels are considered by the departments most closely linked to each stakeholder group and, ultimately, by the administrative, supervisory, and management bodies. These contributions serve as the basis for developing the company's overall strategy and sustainability strategy.

SBM-3: Material issues, risks, and opportunities and their interaction with the strategy and business model

This disclosure requirement aims to facilitate understanding of the material impacts, risks, and opportunities arising from our double materiality assessment.

Regarding material impacts, risks, and opportunities, at Reig Jofre we are committed to providing detailed information in the corresponding thematic NEIS. This information will include a brief description of the material impacts, risks, and opportunities identified through the assessment, specifying their location within the value chain and the relevant time horizons.

Furthermore, it is important to note that all material impacts, risks, and opportunities (IROs) originate from or are related to our strategy and business model, as our understanding of the company and the sector has been the primary basis for the analysis. Both the risks and opportunities identified in the double materiality analysis could negatively or positively affect the Group from an economic and financial perspective; therefore, it is essential to have control and mitigation mechanisms in place for risks and monitoring mechanisms to capitalize on opportunities.

The material IROs, along with their definitions, are presented below by sustainability topic:

Title	Description	Impact/Risk/Opportunity	Location in the value chain	Theme	Sub-theme/Sub-sub-theme
Droughts disrupt manufacturing	An increase in drought episodes could affect the manufacturing process of Reig Jofre's products or even cause temporary disruptions.	Risk	In-house operations	E1 – Climate change	Adaptation to climate change
Innovation helps address new climate-related needs	Reig Jofre's expertise in pharmaceutical technology and the development of innovative products represents an opportunity due to its ability to address new needs arising from climate change, such as the emergence of new diseases.	Opportunity	In-house operations	E1 – Climate Change	Adaptation to climate change
Energy consumption generates greenhouse gas emissions	Energy and other processes used in manufacturing, as well as heating, cooling, and electricity, generate greenhouse gas emissions, either directly within Reig Jofre's operations and/or indirectly when these energy sources are generated.	Negative impact	Own operations	E1 – Climate Change	Climate change mitigation
Energy use generates Scope 2 emissions	The generation of indirect emissions (Scope 2) resulting from energy consumption has an impact on the company's carbon footprint.	Negative impact	Own operations	E1 – Climate Change	Climate change mitigation
The combustion of fuels generates Scope 1 emissions	Scope 1 emissions are generated directly by fuel combustion and the vehicle fleet within the company's own operations.	Negative impact	Own operations	E1 – Climate Change	Climate change mitigation

Contracts with suppliers generate production emissions	Contracted suppliers and manufacturers generate greenhouse gas emissions as part of the production of goods and the provision of services.	Negative impact	Upstream	E1 – Climate Change	Climate change mitigation
Transportation activities generate emissions in the supply chain	Transportation activities within Reig Jofre's operations, as well as throughout its supply chain—both upstream and downstream—generate greenhouse gas emissions	Negative impact	Downstream	E1 – Climate Change	Climate change mitigation
Value chain activities generate Scope 3 emissions	The generation of Scope 3 emissions, which originate throughout the entire value chain, has a significant impact on the company's carbon footprint.	Negative impact	Upstream; Downstream	E1 – Climate Change	Climate change mitigation
The lack of ISO 14001 certification poses reputational risks	Failure to obtain ISO 14001 certification at Reig Jofre's factories may pose a reputational risk and could result in falling behind direct competitors in terms of sustainability and environmental management.	Risk	Own operations	E1- Climate Change	Climate change mitigation
Investments in energy-efficient technology reduce long-term costs	Investing in more energy-efficient technology and energy efficiency measures represents a clear opportunity for Reig Jofre. Although it may require higher upfront costs, the long-term benefits include reduced energy expenses and greater environmental sustainability. By adopting these advancements, companies can improve their competitiveness, reduce operating costs, and demonstrate their commitment to responsible resource management.	Opportunity	Own operations	E1- Climate change	Energy
Rising raw material costs reduce profits	Rising raw material costs from suppliers, due to higher energy prices (or other factors), could lead to a decline in Reig Jofre's profits.	Risk	Upstream	E1- Climate change	Energy
Emissions degrade air quality	The deterioration of air quality due to emissions can pose risks to health and the environment.	Negative impact	Direct operations	E2 – Pollution	Air pollution

<p>Pollutants enter the atmosphere from raw materials</p>	<p>Emissions of pollutants into the atmosphere resulting from the purchase of raw materials, research, development, and analysis activities, as well as from the production process of medicines, nutritional supplements, and cosmetics.</p>	<p>Negative impact</p>	<p>Own operations</p>	<p>E2 - Pollution</p>	<p>Air pollution</p>
<p>Water pollution resulting from improper chemical management leads to fines and penalties</p>	<p>Water pollution due to improper management of chemicals and waste in manufacturing occurs when harmful substances used in production processes are not handled, stored, or disposed of correctly. This can result in fines and penalties, as there are European regulations aimed at maintaining and improving water quality.</p>	<p>Risk</p>	<p>In-house operations</p>	<p>E2 - Pollution</p>	<p>Water pollution</p>
<p>Reducing the use of substances of concern improves reputation and health</p>	<p>Reducing the use of substances of concern in product design can have positive impacts on reputation, as well as on worker health and the environment.</p>	<p>Opportunity</p>	<p>Own Operations</p>	<p>E2 - Pollution</p>	<p>Substances of concern</p>
<p>Suppliers' water use increases the risk of water scarcity</p>	<p>Water consumption by Reig Jofre's suppliers may deplete local water supplies, increase water stress/scarcity, and/or affect a watershed's ability to recover.</p>	<p>Negative impact</p>	<p>Upstream</p>	<p>E3 – Water and marine resources</p>	<p>Water consumption</p>
<p>Water use restrictions increase business costs and reduce efficiency</p>	<p>The introduction of public policy restrictions related to water use, consumption, and/or discharge, which result in operational changes, can negatively affect business costs and production efficiency.</p>	<p>Risk</p>	<p>Own operations</p>	<p>E3 – Water and Marine Resources</p>	<p>Water consumption</p>
<p>Effective management of water discharges prevents environmental impacts</p>	<p>Effective management by Reig Jofre's suppliers of water discharges into the environment used for cooling, facility operations, and manufacturing processes.</p>	<p>Negative impact</p>	<p>Upstream</p>	<p>E3 – Water and marine resources</p>	<p>Water discharges</p>

Resource consumption leads to biodiversity loss	The consumption of resources from natural sources can lead to changes in the use of land, the sea, or freshwater, which can result in the loss of biodiversity in those ecosystems.	Negative impact	Own operations	E4 – Biodiversity and ecosystems	Factors directly affecting biodiversity loss—land-use change, freshwater-use change, and marine-use change
The sourcing of raw materials impacts resource availability	The purchase of raw materials, supplies, and virgin and/or non-renewable equipment to manufacture your products (including packaging) directly impacts the availability of resources in the natural environment.	Negative impact	Own operations	E5 - Resource use and the circular economy	Resource inputs, including resource utilization
The use of raw materials entails economic and reputational costs	The use of materials from primary sources (plastic and cardboard) for single-use packaging may have economic (taxes on single-use plastics) and reputational (social awareness) impacts.	Risk	Own operations	E5 – Resource use and the circular economy	Resource inputs, including resource utilization
Product waste generation leads to resource inefficiency	Waste generation resulting from the consumption of Reig Jofre’s products and services, including packaging.	Negative impact	Own operations; Downstream	E5 – Resource use and circular economy	Resource outflows related to products and services
Circular economy principles minimize environmental impact	Promoting circular economy principles for proper waste management, prioritizing recycled materials, aims to minimize environmental impact and foster resource efficiency and sustainability	Positive impact	Downstream	E5 – Resource Use and the Circular Economy	Waste
Quality employment promotes job satisfaction	Promoting quality employment fosters professional development and job satisfaction, supporting employee well-being and organizational success.	Positive impact	In-house operations	S1 – In-house staff	Working conditions - Secure employment
Fair labor practices support workers’ rights	Fair labor practices and the protection of workers’ rights promote equity and social justice, preventing job insecurity and exploitation.	Negative impact	Own operations	S1 – Own personnel	Working conditions - Secure employment

<p>Promoting collective bargaining improves morale and reputation</p>	<p>Empowering Reig Jofre employees to freely participate in collective bargaining activities presents an opportunity to strengthen morale, productivity, and reputation within the organization, demonstrating its commitment to employee empowerment and participation.</p>	<p>Opportunity</p>	<p>In-house operations</p>	<p>S1 – In-house staff</p>	<p>Working conditions – Collective bargaining, including the proportion of workers covered by collective agreements</p>
<p>Employee satisfaction improves morale and productivity</p>	<p>Improving employee satisfaction can boost morale and productivity, fostering a positive work culture and organizational success.</p>	<p>Positive impact</p>	<p>Own operations</p>	<p>S1 – Own staff</p>	<p>Working conditions – Work-life balance</p>
<p>Work-life balance improves retention and reputation</p>	<p>Offering working conditions that allow for a work-life balance demonstrates Reig Jofre’s commitment to employee well-being and satisfaction, increasing staff retention and enhancing the company’s reputation.</p>	<p>Opportunity</p>	<p>In-house operations</p>	<p>S1 – In-house staff</p>	<p>Working conditions - Work-life balance</p>
<p>Worker exposure to substances of concern leads to health risks and legal liabilities</p>	<p>Workers’ exposure to substances of concern can cause health complications, which may result in the risk of lawsuits and associated reputational and financial damage.</p>	<p>Risk</p>	<p>In-house operations</p>	<p>S1 – In-house staff</p>	<p>Working conditions – Health and safety</p>
<p>EHS monitoring improves safety and compliance</p>	<p>Proactive monitoring of environmental, health, and safety (EHS) practices presents an opportunity for Reig Jofre to improve safety and regulatory compliance, and prevent incidents that could harm employees or the environment, as well as the company’s own reputation.</p>	<p>Opportunity</p>	<p>In-house operations</p>	<p>S1 – In-house staff</p>	<p>Working conditions – Health and safety</p>

<p>Training employees improves retention and reduces recruitment costs</p>	<p>Training employees in new skills required for both their current role and future career opportunities within Reig Jofre can improve staff retention and reduce recruitment costs, while ensuring that REIG JOFRE employees can meet the business’s future needs more effectively and efficiently.</p>	<p>Risk</p>	<p>In-house operations</p>	<p>S1 – In-house staff</p>	<p>Equal treatment and opportunities for all - Training and Capacity Building</p>
<p>Failure to prevent violence affects workplace safety</p>	<p>Failing to implement processes to prevent violence and harassment at work can negatively affect physical safety and mental well-being.</p>	<p>Negative impact</p>	<p>Own operations</p>	<p>S1 – Own staff</p>	<p>Equal treatment and opportunities for all - Measures against violence and harassment in the workplace</p>
<p>Cultural exchange initiatives promote diversity</p>	<p>Reig Jofre’s participation in cultural exchange initiatives or in a multicultural workforce can promote diversity and intercultural understanding, enriching the social fabric and fostering mutual respect and appreciation among different cultural groups.</p>	<p>Positive impact</p>	<p>Own operations</p>	<p>S1 – Own staff</p>	<p>Equal treatment and opportunities for all - Diversity</p>
<p>Diversity, equity, and inclusion enhance reputation and resilience</p>	<p>Strong positioning and performance in diversity, equity, and inclusion enhance the brand’s reputation in the market, improve employee well-being and engagement, and support operational resilience.</p>	<p>Opportunity</p>	<p>Own operations</p>	<p>S1 – Own staff</p>	<p>Equal treatment and opportunities for all - Diversity</p>
<p>Suppliers’ practices affect employees’ human rights</p>	<p>The inadequate provision of diversity, equity, and inclusion programs by Reig Jofre’s suppliers may negatively affect the human rights of their employees.</p>	<p>Negative impact</p>	<p>Upstream</p>	<p>S2 - Workers in the value chain</p>	<p>Equal treatment and opportunities for all - Diversity</p>
<p>Violations of child labor laws jeopardize children’s rights</p>	<p>Child labor by Reig Jofre’s suppliers can have a harmful adverse impact on children, increase their vulnerability, and violate their fundamental human rights, particularly their right to health and to an adequate standard of living.</p>	<p>Negative impact</p>	<p>Upstream</p>	<p>S2 - Workers in the value chain</p>	<p>Forced labor - Child labor</p>

<p>Forced labor practices violate human rights</p>	<p>Forced labor in suppliers' production involves serious human rights violations, as workers are forced to work without fair compensation. This practice tarnishes the company's reputation and can lead to legal repercussions and financial losses.</p>	<p>Negative impact</p>	<p>Upstream</p>	<p>S2 - Workers in the value chain</p>	<p>Forced labor - Forced labor</p>
<p>Collaboration with suppliers stimulates community development</p>	<p>Reig Jofre's activities and its collaboration with local suppliers and vendors can stimulate economic growth, create employment opportunities, and foster community development, contributing to social cohesion by promoting equitable employment and income distribution.</p>	<p>Positive impact</p>	<p>Upstream</p>	<p>S3 - Affected groups</p>	<p>Economic, social, and cultural rights of communities</p>
<p>Employment opportunities reduce local unemployment</p>	<p>Reig Jofre's activities can help reduce local unemployment by providing job opportunities and stimulating economic growth in the areas where it operates.</p>	<p>Positive impact</p>	<p>Own operations</p>	<p>S3 - Affected communities</p>	<p>Economic, social, and cultural rights of communities</p>
<p>Human rights violations affect community autonomy</p>	<p>Reig Jofre's suppliers' ties to communities where human rights are not protected can negatively affect those communities.</p>	<p>Negative impact</p>	<p>Upstream</p>	<p>S3 - Affected groups</p>	<p>Civil and political rights of communities</p>
<p>Community engagement in the value chain builds trust</p>	<p>By actively engaging with communities in its value chain, Reig Jofre can gain crucial insights into global, regional, and local issues, strengthening relationships and building trust. Furthermore, by supporting freedom of assembly, it demonstrates its commitment to human rights and social responsibility.</p>	<p>Opportunity</p>	<p>Upstream; Own operations; Downstream</p>	<p>S3 - Affected communities</p>	<p>Civil and political rights of affected groups</p>
<p>Information gaps compromise data security</p>	<p>Loss of information due to breaches in information systems or the absence of preventive measures.</p>	<p>Risk</p>	<p>Downstream</p>	<p>S4 - Consumers and end users</p>	<p>Incidents related to information for consumers or end users - Privacy</p>

<p>Emergency vaccine infrastructure strengthens public health</p>	<p>Participation in the EU-FAB agreement and the establishment of infrastructure for emergency vaccine production position the company as a crucial contributor to public health preparedness. This enhances the company's reputation and fosters positive relationships with government agencies and the public, which can potentially lead to increased trust, credibility, and opportunities for collaboration.</p>	<p>Positive impact</p>	<p>Downstream</p>	<p>S4 – Consumers and end users</p>	<p>Personal safety of consumers or end users – Health and Safety</p>
<p>Forté Pharma ensures high safety standards</p>	<p>Although Forté Pharma's products are dietary supplements, they undergo pharmaceutical-level scrutiny due to the company's ties to the pharmaceutical sector. This involves more extensive testing procedures than are typically seen in the dietary supplement industry, ensuring higher standards of safety and efficacy.</p>	<p>Positive Impact</p>	<p>In-house operations</p>	<p>S4 – Consumers and End Users</p>	<p>Personal safety of consumers or end users – Health and Safety</p>
<p>Local research partnerships improve health outcomes</p>	<p>Increasing local capacity for health research (including capacity for clinical trials) and product development by investing in partnerships with entities (private or public entities, local universities, and industry research organizations) can improve health research and public health.</p>	<p>Positive impact</p>	<p>Own operations</p>	<p>S4 – Consumers and end users</p>	<p>Personal safety of consumers or end users – Health and Safety</p>
<p>Supply chain traceability improves patient safety</p>	<p>Failing to improve product traceability throughout the supply chain, failing to alert customers to the risks of counterfeiting, and/or failing to take legal action against manufacturers and distributors of counterfeit medicines can negatively impact community health and patient safety.</p>	<p>Negative impact</p>	<p>Downstream</p>	<p>S4 – Consumers and End Users</p>	<p>Personal safety of consumers or end users – Health and Safety</p>
<p>Concerns about drug safety impose recall costs and damage reputation</p>	<p>Safety concerns resulting in the recall of medicines impose significant costs on Reig Jofre, such as product recall expenses, regulatory fines, and reputational damage.</p>	<p>Risk</p>	<p>Downstream</p>	<p>S4 – Consumers and End Users</p>	<p>Personal safety of consumers or end users – Health and Safety</p>

<p>Participation in EU-FAB enhances the role in public health</p>	<p>Participation in the EU-FAB agreement offers an opportunity for the Reig Jofre plant to contribute to the manufacture of emergency vaccines during pandemics or health crises. This strategic initiative enhances the company's role in public health preparedness and emergency response efforts, which could potentially lead to further government partnerships and funding opportunities.</p>	<p>Opportunity</p>	<p>Downstream</p>	<p>S4 – Consumers and end users</p>	<p>Personal safety of consumers or end users – Health and Safety</p>
<p>Lack of information about medications can harm children</p>	<p>A lack of publicly available information about a medication can cause significant harm to children. Without adequate knowledge of potential side effects and appropriate dosages, parents and healthcare providers may inadvertently administer incorrect amounts or overlook dangerous reactions. This can lead to serious health complications, including allergic reactions, developmental problems, or even life-threatening conditions.</p>	<p>Negative Impact</p>	<p>In-house operations</p>	<p>S4 – Consumers and End Users</p>	<p>Personal safety of consumers or end users - Protection of children</p>
<p>Competitive pricing improves consumer access</p>	<p>Reig Jofre's efforts to maintain competitive prices in the market can benefit consumers by ensuring affordability and access for a wider range of demographics, thereby reducing financial barriers to access.</p>	<p>Positive impact</p>	<p>Own operations</p>	<p>S4 – Consumers and end users</p>	<p>Social inclusion of consumers or end users – Access to products and services</p>
<p>Emerging technologies address unmet medical needs</p>	<p>Using emerging digital technologies in R&D, product design, and manufacturing, and maintaining high levels of investment in the development of innovative medicines in target areas with identified gaps in treatment availability or a higher disease burden, can help address unmet medical needs.</p>	<p>Positive impact</p>	<p>Own operations</p>	<p>S4 – Consumers and end users</p>	<p>Social inclusion of consumers or end users – Access to products and services</p>
<p>Donations of medical supplies promote health equity</p>	<p>Reig Jofre's contribution to improving access to medical care for vulnerable groups through the donation of medical supplies to disadvantaged groups promotes health equity and addresses disparities in the provision of health services</p>	<p>Positive impact</p>	<p>Downstream</p>	<p>S4 – Consumers and end users</p>	<p>Social inclusion of consumers or end users – Access to products and services</p>

<p>Product supply processes improve health outcomes</p>	<p>Establishing a robust process to ensure the continuous supply of all Reig Jofre products within the scope of the Access to Medicines Index in low- and middle-income countries (LMICs), including stakeholder engagement, safety stock management, and technology transfer to local Contract Manufacturing Organizations (CMOs), can significantly improve public health outcomes in these regions.</p>	<p>Positive impact</p>	<p>Downstream</p>	<p>S4 – Consumers and end users</p>	<p>Social inclusion of consumers or end users – Access to products and services</p>
<p>Access to public health treatments improves reputation</p>	<p>Participating in supranational procurement of public health treatments expands access to treatments in underserved populations, creating social value and enhancing Reig Jofre’s reputation as a leader in corporate responsibility in global health.</p>	<p>Opportunity</p>	<p>Downstream</p>	<p>S4 – Consumers and end users</p>	<p>Social inclusion of consumers or end users – Access to products and services</p>
<p>Ethical marketing strategies benefit patients</p>	<p>Developing ethical and moral sales and marketing strategies can have positive impacts on patients, promoting responsible and transparent communication and marketing practices based on legal, decent, honest, and truthful information.</p>	<p>Positive impact</p>	<p>Downstream</p>	<p>S4 – Consumers and end users</p>	<p>Social inclusion of consumers or end users – Responsible marketing practices</p>
<p>EU supplier standards ensure product quality</p>	<p>Sourcing from suppliers within the European Union ensures compliance with strict quality and safety standards, optimizing the supply chain and minimizing disruptions, resulting in safe and reliable health products for consumers.</p>	<p>Positive impact</p>	<p>Upstream; Downstream</p>	<p>G1-Business Conduct</p>	<p>Corporate Culture</p>
<p>A healthy corporate culture improves employees’ lives</p>	<p>Fostering a healthy and ethical corporate culture, enforcing the code of conduct, and/or establishing reporting mechanisms can result in a positive work environment, improving the lives of employees and business partners.</p>	<p>Positive Impact</p>	<p>Own Operations</p>	<p>G1-Business Conduct</p>	<p>Corporate culture</p>
<p>Geopolitical instability disrupts operations and the value chain</p>	<p>Geopolitical and social instability can disrupt operations, jeopardize the value chain, and increase regulatory uncertainty.</p>	<p>Risk</p>	<p>Upstream; Own operations; Downstream</p>	<p>G1-Business Conduct</p>	<p>Corporate culture</p>

<p>Product recalls impose financial and reputational costs</p>	<p>Product recalls and other adverse events can have a negative financial impact on companies, such as higher operating costs, loss of revenue, and/or damage to their reputation.</p>	<p>Risk</p>	<p>Downstream</p>	<p>G1-Business Conduct</p>	<p>Corporate Culture</p>
<p>Participation in EU-FAB requires compliance with strict requirements</p>	<p>Participation in the EU-FAB agreement poses a risk to Reig Jofre, as the company is required to comply with strict requirements and audits. Revenues associated with this type of agreement are always contingent upon meeting these requirements and may be lost. Furthermore, relying on a specific agreement may expose the company to financial uncertainties if unexpected changes in demand or the regulatory environment arise.</p>	<p>Risk</p>	<p>Own operations</p>	<p>G1-Business Conduct</p>	<p>Corporate culture</p>
<p>The lack of ESG KPIs jeopardizes business partnerships</p>	<p>Failing to provide Key Performance Indicators (KPIs) related to Environmental, Social, and Governance (ESG) issues to business partners, where Reig Jofre acts as a Contract Manufacturing Organization (CMO), may pose a risk to the continuity of these collaborations and hinder the formation of new partnerships. This could affect the company's reputation and business growth, and increase scrutiny from stakeholders concerned about these issues.</p>	<p>Risk</p>	<p>Downstream</p>	<p>G1-Business Conduct</p>	<p>Corporate culture</p>
<p>Ethics reporting channels improve organizational transparency</p>	<p>Reig Jofre provides an ethics channel through which employees can report misconduct or ethical violations without fear of retaliation, ensuring transparency and accountability within the organization.</p>	<p>Positive impact</p>	<p>Upstream; Downstream</p>	<p>G1-Business Conduct</p>	<p>Whistleblower protection</p>
<p>Reliance on API suppliers puts production at risk</p>	<p>High dependence on suppliers, especially API suppliers, particularly those in Asia, can complicate the production of certain products in the event of supply disruptions (due to climatic, geopolitical, or economic reasons) and result in significant financial losses.</p>	<p>Risk</p>	<p>Upstream</p>	<p>G1-Business Conduct</p>	<p>Supplier relationship management, including payment practices</p>

<p>Academic collaborations foster innovation</p>	<p>Investing in academic research centers fosters strategic collaboration and innovation, and allows Reig Jofre to leverage the expertise, facilities, and resources of these centers to advance research and development initiatives.</p>	<p>Opportunity</p>	<p>Own operations</p>	<p>G1-Business Conduct</p>	<p>Corruption and bribery – Prevention and detection, including training</p>
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In this first exercise, although the specific characteristics of the various business models were taken into account, the impacts, risks, and opportunities were identified at the group level and therefore are not associated with a specific location within the business model; this exercise will be carried out in the coming years.

Management of impacts, risks, and opportunities

IRO-1: Description of the processes for identifying and assessing material incidents, risks, and opportunities

In 2024, we conducted a double materiality analysis (DMA) to determine the sustainability issues relevant to our organization. This analysis considers, first, the “outside-in” perspective—that is, financial materiality—which takes into account how sustainability issues (specifically defined by the CSRD) may affect us financially, both positively and negatively; and second, the “inside-out” perspective, known as impact materiality, which considers how we currently and potentially impact society and the environment, both positively and negatively. The financial materiality analysis is conducted by identifying risks and opportunities, while the impact materiality analysis is conducted by identifying positive and negative impacts. To perform this analysis, we followed the methodology developed by EFRAG, the body that advises the European Commission on financial reporting and sustainability standards.

Below is a step-by-step breakdown of the methodology followed to arrive at the results that ultimately determined the sustainability topics addressed in this report.

Understanding the External and Internal Context

First, a scoping phase was conducted to analyze the regulatory context (the aforementioned CSRD, the *Corporate Sustainability Due Diligence Directive* or CSDDD, the EU Green Taxonomy, etc.) and the relevance of sustainability issues in the pharmaceutical sector and among ESG stakeholders. To this end, we considered the most relevant sustainability issues identified by various sustainability standard-setters (SASB, TCFD, CDP, IFRS, etc.), as well as information published in recent years—including public reports, websites, and other relevant publications—by the major pharmaceutical associations and groups of interest to us. Finally, we also analyzed public information from the sector’s leading companies. This comprehensive analysis has provided us with an initial understanding of the relevance and weight that each of the sustainability topics specified by the CSRD holds within the pharmaceutical sector.

Additionally, during the understanding phase, we identified the stakeholders relevant to our organization—those who may be impacted by the company’s activities and operations and who, therefore, were key to consider throughout the entire process—as well as the users of the company’s sustainability information. Details on the identified stakeholders can be found in the chapter *Stakeholder Interests and Perspectives (SBM-2)*.

Identification of Key Impacts, Risks, and Opportunities (IROs)

Taking into account all the information gathered during this first phase, considering our entire value chain, and involving various internal experts from the Group, we have identified a list of impacts (aspects of our operations

that affect or could affect sustainability issues, both positively and negatively), which have enabled us to assess the materiality of these impacts.

Thus, a comprehensive analysis was conducted of our operations and their potential positive and negative impacts for each of the sustainability issues, sub-issues, and sub-sub-issues (hereinafter, sustainability issues). In addition, we identified the location of these impacts within the value chain (*upstream, our own operations, or downstream*), whether they are current or potential, and the time horizon in which they would occur (*short-term, medium-term, or long-term*). Finally, we also identified whether these impacts have or may have an impact on human rights.

Similarly, we have identified risks and opportunities (aspects of sustainability topics that may impact our operations), which allow us to assess financial materiality; we have also identified their position in the value chain and the time horizon in which they would occur.

Assessment of the identified impacts, risks, and opportunities (IROs)

Once the list of IROs was confirmed—details of which can be found in the chapter “*Significant Incidents, Risks, and Opportunities and Their Interaction with the Strategy and Business Model (SBM-3)*”—we proceeded to internally assess the impact or financial materiality of each one. For impacts, we first assessed the scale (how severe or beneficial it may be), the scope (which measures how far it may extend), and, in the case of negative impacts, the irremediability (how difficult it is to remedy the impact). These three dimensions ultimately determined the severity of the impact, which, together with the probability of occurrence (based on when they might take place), determined the final score for that impact. In addition, the opinions of the stakeholders directly impacted (employees, patients, physicians, and pharmacies) were sought; they participated in this assessment, indicating the relevance of each of these impacts to them.

Regarding risks and opportunities, the potential magnitude of the financial impact on our operations and the probability of occurrence were assessed internally, which ultimately determined the final risk or opportunity score. Finally, for impacts as well as risks and opportunities, the associated time horizon was considered in the assessment, with the aim of reducing the final score for those IROs that will occur in the more distant future, thereby prioritizing those that will occur in the near term.

With all IROs evaluated internally by those internal experts who possessed sufficient knowledge and experience to assess each dimension, we proceeded to determine whether these were material from the perspective of impact or financial materiality, establishing a threshold for each perspective. These thresholds were determined based on the average of the lowest and highest scores for impact materiality and, in parallel, for financial materiality. Finally, a correction factor was applied to these thresholds to narrow down the number of material IROs and, consequently, material topics. At this stage, we assigned the topics the highest score among the IROs associated with each one, and all those that achieved an impact or financial materiality higher than the assigned threshold were determined to be material.

To ensure robustness and validate the results obtained through internal assessment and feedback from the primary affected stakeholders, other stakeholders—such as shareholders and the media—were also consulted via surveys.

Additionally, in 2025, a qualitative review of the process was conducted to keep it up to date and aligned with our company’s reality.

The following are the material topics resulting from our double materiality assessment:

Environmental:

Issue	Sub-issue
E1 - Climate Change	Adaptation to climate change
	Climate change mitigation
	Energy
E2 - Pollution	Air pollution
	Water pollution
	Substances of concern
E3 - Water and Marine Resources	Water consumption Water and marine resources: water discharges
E4 – Biodiversity and ecosystems	Factors directly affecting biodiversity loss
E5 - Circular Economy	Resource inputs, including resource use
	Resource outflows related to products and services
	Waste

Social:

S1 - Own personnel	Working conditions
	Equal treatment and opportunities for all
S2 – Workers in the value chain	Equal treatment and opportunities for all Forced labor Workers in the value chain: Working conditions
S3 – Affected groups	Economic, social, and cultural rights of groups Civil and political rights of groups
S4 – Consumers and end users	Issues related to information for consumers or end users Personal safety of consumers or end users Social inclusion of consumers or end users

Governance:

G1 - Business conduct	Corporate culture
	Whistleblower protection
	Political engagement
	Management of supplier relationships, including payment practices
	Corruption and bribery

In order to identify potential new impacts, risks, or opportunities associated with legislative changes, industry trends, business strategy, or the views of our stakeholders, we will continue to conduct an annual review of dual materiality and implement the relevant changes, modifications, and updates resulting from that review.

IRO-2: Disclosure requirements established in the NEIS covered by the company's report

The objective of this disclosure requirement is to define the criteria we must follow to ensure transparency in our Sustainability Report. These criteria are designed to facilitate understanding of the disclosure requirements included in the report and to highlight the topics that have been omitted because they were not considered relevant during the assessment process. The set of disclosure requirements is derived from a comprehensive assessment of all the themes, sub-themes, and sub-sub-themes established in AR 16 of NEIS 1, based on the principle of double materiality.

Of the total impacts, risks, and opportunities assessed in connection with the remaining topics and sub-sub-topics established by the NEIS, the following sub-sub-topics were excluded from the outset of the analysis for the reasons set forth below:

Sub-sub-themes:

- **E2 – Contamination of living organisms and food resources:** Our activity does not cause contamination that directly impacts living organisms or food resources. Our operations are meticulously designed to adhere to local environmental regulations, focusing on pharmaceutical production that avoids encroachment on critical natural ecosystems. Regarding our value chain, we primarily work with suppliers who comply with rigorous European environmental regulations, ensuring that our processes do not negatively impact biodiversity or food resources, both locally and in more remote areas.
- **E2 – Substances of Concern:** We are committed to using components that have been evaluated and approved for meeting safety standards, thereby eliminating the risk of incorporating hazardous substances into our production processes. We establish comprehensive safety protocols and utilize advanced personal protective equipment to ensure that any chemical agents used in our operations pose no significant risk, in addition to implementing containment systems and validation procedures to ensure that preventive controls are effective.
- **E3 – Water Discharges into the Oceans:** Our operations are focused on land-based industrial environments, where discharges are properly managed through efficient wastewater treatment systems, in compliance with applicable local and international regulations. Our focus on water resource management ensures there is no direct impact on oceans or extraction that affects marine resources, due to the location and nature of our main activities, which are not situated near any ocean and do not generate negative impacts on them.
- **E3 – Extraction and use of marine resources:** We do not participate in or depend on the extraction or use of marine resources for our operations, which eliminates the applicability of this issue to our business model. We source raw materials primarily from land-based sources regulated by standards that promote the sustainable use of resources, minimizing any potential impact on marine habitats. Our focus on pharmaceutical products ensures that our practices conserve marine resources and do not deplete these ecosystems.
- **E4: Direct drivers of biodiversity loss – Climate Change:** As we do not operate in areas of critical biodiversity, our actions do not directly contribute to the climate risks that could affect these sensitive ecosystems.

- **E4 – Direct drivers of biodiversity loss – Direct Exploitation:** We maintain a sustainability approach that avoids the exploitation of natural resources in areas that serve as habitats for unique or threatened species.
- **E4 – Direct drivers of biodiversity loss – Invasive species:** We do not introduce or work with invasive species, which could disrupt local ecological balances. By not participating in activities that promote the spread of these species, we help protect native wildlife.
- **E4 – Direct drivers of biodiversity loss – Pollution:** Our facilities and processes are designed with a preventive approach. We ensure that none of our operations are located near fragile ecosystems, thereby reducing any potential negative impacts.
- **E4 – Direct drivers of biodiversity loss – Other:** Our activities do not involve the use of methods or materials that could harm biodiversity. We have adopted an environmental management system that constantly seeks to improve our ecological impact through innovation and efficiency.
- **E4 – Impacts on the status of species:** We ensure that our operations do not pose a risk to vulnerable species. Through environmental audits and control measures, we verify that we do not contribute to land degradation or desertification.
- **S1 – Other labor-related rights – Child labor/Forced labor:** We maintain a firm commitment to the well-being of our employees, guaranteeing decent working conditions and conducting regular audits to ensure compliance with human rights. Our focus on occupational health and safety, as well as our policies on equality and inclusion, support a fair and safe work environment that respects these rights. The document details compliance with strict standards, confirming our commitment to promoting a culture of respect and personal development. Our operations are conducted in regions that have a robust legal framework for human rights.
- **S1 and S2 – Adequate housing:** We have no control over the availability of habitable housing of a size and design adequate to meet the minimum needs of our workers' families. We guarantee adequate wages for all workers, seeking to ensure this point. Regarding workers in the value chain, the Supplier Code of Ethics stipulates that the compensation provided by suppliers to their employees must guarantee, at a minimum, essential conditions such as adequate housing, access to drinking water, and access to sanitation facilities; however, we do not have direct control over this aspect either.
- **S4 – Impacts related to information for consumers and/or end users – Freedom of expression:** Our main activities focus on the development and distribution of pharmaceutical products, where communications are primarily scientific or technical. The nature of these products requires clear, evidence-based information regulated by health authorities, which limits certain expressions to ensure compliance with safety and efficacy standards.
- **S4 – Personal safety of consumers or end users – Personal safety:** Personal safety is ensured within our operations through rigorous quality and safety standards in the manufacturing of our products. As we are specifically focused on pharmaceutical products and highly regulated, personal safety is not exposed to significant risks throughout the supply chain. Our operations comply with well-defined safety measures that mitigate any significant risks associated with personal injury.

Furthermore, in the context of the approval of the measures in the Omnibus package, designed to simplify and lighten the administrative burden of the CSRD and NEIS, the European Commission has adopted the "Quick Fix" Delegated Act, launched in July 2025, which seeks to temporarily alleviate administrative requirements for companies classified as Wave 1, those in the first phase of implementing these regulations. It is important to note that the "Quick Fix" is not a permanent solution; it is a measure to address the delay in sustainability reporting, now postponed until the 2027 fiscal year.

The implementation of the "Quick Fix" entails a significant reduction in the number of mandatory *data points* in the standards, eliminating duplicates. Consequently, the content of the standards has been condensed. Additionally, the voluntary reporting category has been removed, leaving only the mandatory *data points*. In this regulatory context, this simplification affects the presentation of subtopics such as:

- **E1-9:** Anticipated financial effects.
- **E2-6:** Contamination of living organisms and food resources.
- **E3-5:** Water discharges into the oceans.
- **E4-6:** Biodiversity and ecosystems.
- **E5-6:** Use and management of marine resources.
- **S1-7:** Child labor.
- **S1-8:** Forced labor.
- **S1-11:** Adequate housing.
- **S1-12:** Other labor-related rights.
- **S1-13:** Training and education.
- **S1-14:** Health and safety.
- **S1-15:** Work-life balance.

These adjustments allow companies to focus on the most essential aspects of their sustainability reports during this transition period. Additionally, these measures also exempt reporting on the previously mentioned standards: NEIS E4 Biodiversity and Ecosystems, NEIS S2 Workers in the Value Chain, NEIS S3 Affected Communities, and NEIS S4 Consumers and End Users.

Regarding our strategy for defining the information to be disclosed on material IROs, we have established a materiality threshold. This threshold is detailed in disclosure requirement IRO-1. Based on this threshold, we have identified material topics and related IROs, involving internal stakeholders to ensure the consistency of the process.

Regarding the thresholds set to determine whether an IRO is material or not, EFRAG has not provided any guidelines on this matter. In this regard, to set thresholds, we used the average of the maximum and minimum scores of the evaluated IROs. A 10% correction factor was added to these values to ensure the correct and effective prioritization of the most relevant topics for our company. As a result, we have considered those IROs to be material that achieved a score of 60% or higher for financial materiality and/or a score of 68.6% or higher for impact materiality.

As a result of the procedure described, and taking into account the "Quick-Fix" Delegated Act, the following table presents the disclosure requirements that have been met in this Report:

Disclosure Requirement	Section in which it is reported	Pages
General Information - NEIS 2		

1. Basis for General Information	BP-1: General Basis for the Preparation of the Report	a) Basis for preparation	
	BP-2: Information regarding specific circumstances	a) Basis for preparation	
2. Governance	GOV-1: The role of the administrative, management, and supervisory bodies	b) Governance	
	GOV-2: Information provided to the company's administrative, management, and supervisory bodies and sustainability issues addressed by them	b) Governance	
	GOV-3: Integration of sustainability-related performance into incentive schemes	b) Governance	
	GOV-4: Statement on due diligence	b) Governance	
	GOV-5: Risk Management and Internal Controls for Sustainability Disclosure	b) Governance	
3. Strategy	SBM-1: Strategy, business model, and value chain	c) Strategy	
	SBM-2: Stakeholder Interests and Opinions	c) Strategy	
	SBM-3: Material risks, opportunities, and their interaction with the strategy and business model	c) Strategy	

Disclosure requirements		Section in which information is provided	Pages
E1 - Climate Change			
1. Governance	GOV-3: Integration of sustainability-related performance into incentive systems	NEIS 2 General Information Governance b)	

2. Strategy	E1-1: Transition plan for climate change mitigation	NEIS E1 Climate Change	
	NEIS 2 SBM-3: Climate-related incidents, risks, and opportunities of relative importance	NEIS 2 General Information c) Strategy	
3. Management of Impacts, Risks, and Opportunities	NEIS 2 IRO-1: Description of the processes for identifying and assessing climate-related incidents, risks, and opportunities of material significance	NEIS 2 General Information d) Management of impacts, risks, and opportunities	
	E1-2: Policies related to climate change mitigation and adaptation	NEIS E1 Climate Change	
	E1-3: Actions and resources related to climate change policies	NEIS E1 Climate Change	
4. Parameters and Targets	E1-4: Targets related to climate change mitigation and adaptation	NEIS E1 Climate Change	
	E1-5: Energy consumption and mix	NEIS E1 Climate Change	
	E1-6: Gross GHG emissions from Scopes 1, 2, and 3 and total GHG emissions	NEIS E1 Climate Change	
	E1-7: GHG removals and GHG mitigation projects financed through carbon credits	NEIS E1 Climate Change	
	E1-8: Domestic carbon pricing system	NEIS E1 Climate Change	
E2 - Pollution			
1. Management of Impacts, Risks, and Opportunities	NEIS 2 IRO-1: Description of the processes for identifying and evaluating climate-related incidents, risks, and opportunities of material significance	NEIS 2 General Information d) Management of Incidents, Risks, and Opportunities	

	E2-1: Policies related to pollution	NEIS E2 Pollution	
	E2-2: Actions and resources related to pollution	NEIS E2 Pollution	
2. Parameters and Targets	E2-3: Pollution-related targets	NEIS E2 Pollution	
	E2-4: Air pollution and water pollution	NEIS E2 Pollution	
E3 - Water and Marine Resources			
1. Management of Impacts, Risks, and Opportunities	NEIS 2 IRO-1: Description of the processes for identifying and evaluating climate-related incidents, risks, and opportunities of relative significance	NEIS 2 General Information d) Management of Incidents, Risks, and Opportunities	
	E3-1: Policies related to water and marine resources	NEIS E3 Water and Marine Resources	
	E3-2: Actions and resources related to water and marine resources	NEIS E3 Water and Marine Resources	
2. Parameters and Targets	E3-3: Targets related to water and marine resources	NEIS E3 Water and marine resources	
	E3-4: Water consumption	NEIS E3 Water and Marine Resources	
E5 - Resource Use and the Circular Economy			
1. Management of Impacts, Risks, and Opportunities	NEIS 2 IRO-1: Description of processes for identifying and evaluating climate-related incidents, risks, and opportunities of material significance	NEIS 2 General Information d) Management of impacts, risks, and opportunities	
	E5-1: Policies related to resource use and the circular economy	NEIS E5 Resource Use and Circular Economy	

2. Metrics and Targets	E5-2: Actions and resources related to resource use and the circular economy	NEIS E5 Resource use and circular economy	
	E5-3: Targets related to resource use and the circular economy	NEIS E5 Resource use and circular economy	
	E5-4: Resource inputs	NEIS E5 Resource use and circular economy	
	E5-5: Resource Outputs	NEIS E5 Resource Use and Circular Economy	
S1 - Own Staff			
1. Strategy	NEIS 2 SBM-2: Stakeholder Interests and Opinions	NEIS 2 General Information c) Strategy	
	NEIS 2 SBM-3: Significant Incidents, Risks, and Opportunities and Their Interaction with the Strategy and Business Model	NEIS 2 General Information c) Strategy	
2. Management of Impacts, Risks, and Opportunities	S1-1: Employee Management Policies	NEIS S1 Own Personnel	
	S1-2: Processes for collaborating with employees and employee representatives on incidents	NEIS S1 In-House Staff	
	S1-3: Processes for resolving negative incidents and channels for employees to express their concerns	NEIS S1 Own Staff	
	S1-4: Implementation of measures related to incidents of material significance involving in-house staff, approaches to mitigate risks of material significance and capitalize on opportunities of material significance related to in-house staff, and the effectiveness of such actions	NEIS S1 In-House Staff	

3. Parameters and Targets	S1-5: Targets related to the management of material negative incidents, the promotion of positive incidents, and the management of material risks and opportunities	NEIS S1 Own Personnel	
	S1-6: Characteristics of employees	NEIS S1 Own Staff	
	S1-9: Diversity Metrics	NEIS S1 In-House Staff	
	S1-10: Adequate Salaries	NEIS S1 In-House Staff	
	S1-16: Compensation Metrics (Wage Gap and Total Compensation)	NEIS S1 In-House Staff	
	S1-17: Incidents, complaints, and serious incidents related to human rights	NEIS S1 Own Staff	
G1 - Business Conduct			
1. Governance	NEIS 2 GOV-1: The role of the administrative, management, and supervisory bodies	NEIS 2 General Information Governance b)	
2. Management of Impacts, Risks, and Opportunities	NEIS 2 IRO-1: Description of the processes for identifying and evaluating incidents, risks, and opportunities of material significance	NEIS 2 General Information Management of impacts, risks, and opportunities d)	
	G1-1: Corporate culture and policies on corporate culture and business conduct	NEIS G1 Business Conduct	
	G1-2: Management of supplier relationships	NEIS G1 Business Conduct	
	G1-3: Prevention and Detection of Corruption and Bribery	NEIS G1 Business Conduct	

3. Metrics and Targets	G1-4: Confirmed cases of corruption or bribery	NEIS Conduct	G1	Business	
	G1-5: Political influence and lobbying activities	NEIS Conduct	G1	Business	
	G1-6: Payment Practices	NEIS Conduct	G1	Business	

NEIS - E Environment

European Taxonomy

Current Regulatory Framework

To meet the goal of carbon neutrality by 2050 and to ensure the EU's contribution to sustainable development, the European Commission has developed a comprehensive policy agenda on sustainable finance, which includes the Sustainable Finance Action Plan. At the heart of this Action Plan is the EU Taxonomy Regulation, which serves as a tool for classifying sustainable activities based on their potential contribution to one of the six environmental objectives defined in Taxonomy Regulation 2020/852, namely:

- Climate change mitigation.
- Climate change adaptation.
- Sustainable use and protection of water and marine resources.
- Transition to a circular economy.
- Pollution prevention and control.
- Protection and restoration of biodiversity and ecosystems.

Among the various goals the EU seeks to achieve with this regulation, the most notable are mobilizing capital flows toward environmentally sustainable activities and protecting private investors from greenwashing.

In addition to this Taxonomy Regulation (EU) 2020/852, there are other Delegated Regulations that set out the implementation requirements for the taxonomy itself, namely Delegated Regulations (EU) 2021/2139 and 2023/2485, which develop and expand the criteria for activities related to climate objectives (Objectives 1 and 2); Delegated Regulation (EU) 2023/2486, which sets out the criteria for activities related to environmental objectives (Objectives 3 through 6); and Delegated Regulation (EU) 2021/2178, which establishes the methodology for disclosing information regarding the taxonomy.

In this context, at Reig Jofre we are incorporating the taxonomy as a tool that will enable the group to begin working in the coming years on issues related to transparency, communication, and engagement regarding sustainability information, as well as a transformation that will allow us to embark on a path toward reducing environmental impact within the pharmaceutical sector in which the company operates.

Therefore, in 2025, Reig Jofre conducted an assessment of the company's current situation in relation to the criteria established by the regulations, as well as a roadmap, with the aim of beginning work and ensuring the alignment of Reig Jofre's eligible activities with the EU Green Taxonomy.

Consideration of Sustainable Activities

To classify an economic activity as sustainable, a series of concepts that determine this categorization must be taken into account. First, eligible activities are those listed in each of the various Delegated Taxonomy Regulations (RD 2021/2139; DR 2022/1214; DR 2023/2485; and DR 2023/2486), as these activities are considered capable of making a significant contribution to one of the six environmental objectives. Second, aligned activities, which are, from the list of activities described as eligible, those that, for the year in question, meet a series of established alignment criteria set forth in the same Delegated Regulations:

- **Criteria for substantial contribution** to the environmental objective for which the activity has been deemed eligible.

- **Criteria for not causing significant harm** to any of the other environmental objectives (referred to as DNSH criteria).
- Criteria to ensure **Minimum Social Safeguards**, including aspects related to human rights, taxation, corruption, and fair competition.

In 2025, eligibility and alignment must be reported both for activities eligible for climate objectives (Objectives 1 and 2), as was done in 2024; and for those eligible for environmental objectives (Objectives 3 through 6), for which only eligibility was reported in the previous report.

Furthermore, Delegated Regulation (EU) 2021/2178 establishes the methodology for disclosing economic information related to the taxonomy and specifies the content that must be disclosed regarding the eligibility and alignment of activities. The information to be disclosed in this case is:

- Percentage of eligibility and alignment of **revenue**.
- Percentage of eligibility and alignment of **capital expenditures (CapEx)**.
- Percentage of eligibility and alignment of **operating expenses (OpEx)**.
- Information regarding the methodology and justification for calculating key performance indicators.

At Reig Jofre, we consider the proportion of revenue, CapEx, and OpEx deemed eligible and aligned; eligible but not aligned; and ineligible, relative to the group's total revenue, CapEx, and OpEx, according to taxonomy, for the 2025 fiscal year. The proportion of revenue referred to in Article 8(2)(a) of Regulation (EU) 2020/852 has been calculated as the portion of net revenue derived from products or services, including intangible ones, associated with economic activities that comply with the taxonomy (numerator), divided by net revenue (denominator) as defined in Article 2(5) of Directive 2013/34/EU.

Likewise, revenue includes income recognized in accordance with International Accounting Standard (IAS) 1, paragraph 82(a), adopted by Commission Regulation (EC) No. 1126/2008; that is, it refers to the total income received by the company from the sale of goods or the provision of services during the financial year.

In the calculation of the indicator for Reig Jofre, net revenue is reported in [Note 4 of the Consolidated Financial Statements](#). With regard to CapEx, the proportion of CapEx referred to in Article 8(2)(b) of Regulation (EU) 2020/852 covers additions to tangible and intangible assets during the financial year in question before depreciation, amortization, and any revaluations, including those resulting from revaluations and impairment losses, corresponding to the relevant financial year, excluding changes in fair value. This calculation also includes additions to tangible and intangible assets resulting from business combinations. In other words, the indicator refers to the total of our investments made during the fiscal year for activities covered by the taxonomy.

In the case of our organization, these additions are reflected in [Note 6 on Property, Plant, and Equipment](#), [Note 7 on Leases](#), and [Note 5 on Other Intangible Assets in the Consolidated Financial Statements](#).

The proportion of operating expenses referred to in Article 8(2)(b) of Regulation (EU) 2020/852 limits the calculation of this KPI to non-capitalized direct costs related to research and development, building renovation measures, short-term leases, maintenance, and repairs, as well as other direct expenses related to the day-to-day maintenance of property, plant, and equipment, whether performed by the company or a third party to whom activities are outsourced, and which are necessary to ensure the continued and effective operation of such assets.

These indicators are presented in the tables established for reporting this type of information in accordance with Delegated Regulation 2021/2178 on disclosure and Delegated Regulation (EU) 2023/2486 amending it.

Analysis of Reig Jofre's Sustainable Activities

For the 2025 fiscal year, we have first conducted a review of the activities reported in the previous report, and second, once again, a comprehensive analysis of the potentially sustainable activities (i.e., aligned with all criteria) for each of the six environmental objectives in accordance with the requirements set forth in the EU Taxonomy Regulation. The scope of this analysis corresponds to the scope of activities of the companies consolidated by Reig Jofre, as detailed in [Annex I of the 2025 Consolidated Financial Statements](#).

In this context, at Reig Jofre we have analyzed the activities carried out within this scope, including both those that form part of our core business and are a source of revenue, and those that do not generate direct revenue for the company but are activities performed within our own facilities. This process has resulted in a distinction between eligible and ineligible activities for our organization, as detailed below.

For the Climate Change Mitigation objective, the following applicable activities have been identified:

- 5.3. Construction, expansion, and operation of wastewater collection and treatment systems (this activity will not be reported in the tables as it is not considered material).
- 6.5. Transportation by motorcycles, passenger cars, and light commercial vehicles, through the fleet of leased and owned vehicles we have at Reig Jofre dedicated to the commercial distribution of pharmaceuticals.
- 7.6. Installation, maintenance, and repair of renewable energy systems, through the installation and maintenance of the photovoltaic solar panels at the facilities in Sant Joan Despí and Toledo.

For the Pollution Prevention and Control objective, the following applicable activity has been identified:

- 1.2. Manufacture of pharmaceuticals, due to the pharmaceutical manufacturing activities we carry out at Reig Jofre in our production plants.

For the Transition to a Circular Economy objective, the following applicable activity has been identified:

- 3.2. Renovation of existing buildings.

To determine what is considered part of taxonomic activity 1.2 Manufacture of Medicines, an in-depth study was conducted of its corresponding description and the technical selection criteria established in Delegated Regulation (EU) 2023/2486, comparing it with the activities carried out by Reig Jofre and their reflection in the Annual Financial Statements. As a result, we have considered part of taxonomic activity 1.2 Manufacture of Medicinal Products to include only the main activities of our business lines at Reig Jofre related to the full-scale manufacture of medicinal products carried out at our facilities, specifically the Pharmaceutical Technologies and Specialty Pharmacare business lines. Excluded are the activities of the Consumer Healthcare business line, as they do not fall within the regulated category of medicines, and the activities complementary to the manufacture of medicines in the Pharmaceutical Technologies and Specialty Pharmacare lines, specifically the services offered that are not linked to production activities, as well as manufacturing carried out by third parties.

For each of the activities identified as eligible, we have conducted a review and validation of compliance with the technical selection criteria (which include the substantial contribution criteria and the DNSH criteria) and minimum social safeguards in order to classify these activities as eligible or aligned according to the taxonomy.

Specifically, regarding activity **1.2. (manufacturing of medicines)**, we consider the task of providing documented evidence of alignment with all criteria to be highly complex, due to the stringent nature of the criteria required by the taxonomy, which exceed the requirements of the integrated safety, occupational health, and environmental management system and the GMP certifications held by our production facilities. In this regard, all our manufacturing plants are located in the European Union, complying with the current European regulatory framework on environmental matters and in line with the guidelines of the European Medicines Agency,

conducting manufacturing under GMP standards and considering BATs wherever possible, which allows us to meet many of the required technical criteria. In 2025, we began analyzing the technical criteria for substantial contribution to pollution prevention and control and the Do No Significant Harm (DNSH) principle for this objective:

For each of the DNSHs and the technical selection criteria defined for this objective and this activity, we have assessed the requirements that Reig Jofre already meets and those where we still need to make progress to achieve full compliance and ensure the activity's alignment.

- For the DNSHs on climate change mitigation and the protection and restoration of biodiversity and ecosystems, we meet all the defined specific requirements.
- For the DNSH on climate change adaptation, we will work on completing the climate risk analysis to comply with the criteria established in Appendix A.
- For the DNSH on water and marine resources, we meet the vast majority of requirements, with the requirement related to point 3 (Water consumption) still pending—specifically, the assessment of operators' water footprint in accordance with ISO 14046:2014.
- For the DNSH on the transition to a circular economy, we meet virtually all requirements, with the requirement associated with design for high durability, recyclability, easy disassembly, and adaptability of manufactured products being partially met. In this regard, in the dosing and packaging of injectable products, we ensure the durability of the packaging to maintain the quality and safety of the medication throughout its shelf life. The materials used (glass, aluminum, and rubber) are recyclable, contributing to sustainability. However, for regulatory and safety reasons, we do not apply designs oriented toward easy disassembly or adaptability, so the requirement is considered partially met.

Regarding the technical criteria for substantial contribution to pollution prevention and control, we conducted an initial compliance assessment using one of the most significant medications in the antibiotic family. We have reviewed each of the requirements and identified those that Reig Jofre already meets, and we have made the necessary observations regarding those that are not met, with the aim of continuing to work on them to ensure compliance, first for this drug and subsequently expanding to the most relevant ones in our portfolio, provided that there is a regulatory possibility of meeting these requirements.

Looking ahead to 2026, the plan is to continue working with the Group's operational units to compile documentation demonstrating alignment with the taxonomy for the drug manufacturing activity across all relevant production facilities, and for each of the applicable **technical selection criteria** (both **substantial contribution** and **DNSH**).

For the remaining activities, the following has been carried out:

Regarding the Do No Significant Harm (**DNSH**) principle for the **Climate Change Mitigation** objective, we worked throughout 2025 on a comprehensive calculation of the Group's carbon footprint, as well as on a decarbonization plan, to quantify and demonstrate compliance with the requirements.

Likewise, regarding the **DNSH** criterion for **Climate Change Adaptation**, we are working to comply with the criteria established in Appendix A, and in 2026 we will develop the timeline for the climate risk analysis project and the Group's corresponding adaptation plan.

Regarding the **DNSH** criteria on **Protection of Water and Marine Resources, Transition to a Circular Economy, and Protection and Restoration of Biodiversity and Ecosystems**, we have worked throughout 2025 and will continue in 2026 to compile all necessary documentation to demonstrate compliance. Obtaining this information centrally is complex, as not all documents are yet available in digital format, and we do not yet have a centralized tool for monitoring and tracking all these aspects.

Likewise, we are evaluating the feasibility and available resources to carry out some of the actions included in the DNSH criteria, which require a high level of compliance exceeding current regulations, such as the assessment of the water footprint using a full life-cycle approach, among others.

Regarding **minimum social safeguards**, at Reig Jofre we have also conducted an assessment of each requirement, concluding that the Group complies with the requirements regarding corruption prevention, responsible taxation, and fair competition. In this regard, we have a Code of Ethics and an anonymous reporting channel, an Anti-Corruption Policy, a Crime Prevention Policy, and an Anti-Fraud Policy. Furthermore, regarding responsible taxation, we assess and monitor tax risks through the SCIIF, which establishes mechanisms to ensure the reliability of financial information, including the identification, assessment, and mitigation of tax risks.

Regarding fair competition, our Code of Ethics, approved in July 2025, includes a reference to free competition and our commitment not to engage in corrupt or fraudulent activities within the scope of our business relationships. Furthermore, this Code of Ethics, approved in July 2025, includes a specific section on “Fair Competition and the Defense of Competition” that explicitly states that the Group acts in a fair, honest, and transparent manner, avoiding any practice that could distort the market or harm free competition, categorically rejecting actions such as price manipulation or the artificial division of markets, and is committed to a fair competitive environment that fosters innovation, respects consumer rights, and contributes to the ethical and sustainable development of the sector.

Regarding human rights and due diligence requirements, at Reig Jofre we are working in accordance with the provisions of section GOV-4, Declaration on Due Diligence.

Finally, regarding the minimum social safeguards required by the Taxonomy, we have not been convicted of corruption, bribery, human rights violations, tax evasion, or anti-competitive practices, and we maintain a firm commitment to responsible conduct.

Based on the foregoing, for the 2025 fiscal year, the taxonomy activities considered eligible for Reig Jofre cannot be deemed aligned; therefore, they are reported as such in the tables of this Annex.

Next Steps

Having assessed Reig Jofre’s current status regarding the EU Taxonomy requirements and defined the roadmap to implement the necessary measures and actions to comply, first, with the minimum social safeguards; second, with the DNSH; and, finally, with the specific criteria for each of the eligible activities. We are working internally on a strategic roadmap to address these requirements, with a focus on implementing actions, measures, and management mechanisms that will increase the proportion of aligned economic activities in the coming fiscal years.

NEIS E1 – Climate Change

At Reig Jofre, we understand the priority of caring for the environment, which is why we strive to reduce pollution resulting from our industrial activities. Our environmental strategy includes specific actions to address climate change, integrating sustainability and reducing the impact of our operations, in line with the Sustainable Development Goals. We thus incorporate climate change adaptation and mitigation into our governance model and business strategy, enabling us to identify, assess, and prioritize environmental risks that may affect our business areas.

E1-1: Transition Plan for Climate Change Mitigation

At Reig Jofre, we demonstrate our commitment to the environment by integrating sustainable practices into all our operations. Although we do not currently have a formal Transition Plan with detailed greenhouse gas (GHG) reduction targets and decarbonization levers, we have established a corporate framework to reduce these emissions while strengthening our mitigation initiatives. In Sant Joan Despí, one of the objectives of our ISO 14001-certified Environmental Management System (EMS) is to comprehensively calculate our corporate carbon footprint. Based on this calculation, we have drawn up a plan with targets to reduce emissions, scheduled to begin in January 2026, which will be monitored periodically. This planning is based on a detailed understanding of which areas require reduction, thanks to the prior analysis of our Carbon Footprint. Our priority focus is on reducing energy consumption and mitigating emissions from our operations, particularly those from fossil fuels.

Meanwhile, at the Bioglan plant in Malmö, targets have been set to reduce emissions by 50% by 2035, supported by initiatives such as the use of renewable energy and improvements to HVAC (heating, ventilation, and air conditioning) systems.

E1-SBM-3: Material incidents, risks, and opportunities and their interaction with strategy and the business model

At Reig Jofre, we have undertaken a preliminary qualitative analysis of the climate risks relevant to our business and our sector, including both physical and transition risks, which could significantly impact our operations and business strategy. This exercise focuses on identifying and assessing these climate change-related risks. As we move forward in 2026, we will continue to deepen this analysis and propose mitigation actions to manage these risks, recognizing that the current analysis is preliminary and subject to evolution as we incorporate new data and best practices.

Assessment of Climate Risks and Opportunities for Reig Jofre

In the context of double materiality, climate change adaptation and energy management have been identified as material aspects from a financial perspective for Reig Jofre.

Therefore, and in order to explore these results in greater detail, an initial assessment has been conducted of the climate risks to which Reig Jofre is exposed in its direct operations and value chain. This assessment is based on the main applicable regulations and standards, such as Law 7/2021 on Climate Change and Energy Transition, Regulation (EU) 2020/852, the requirements of EFRAG's ESRS E1, and the TCFD recommendations.

This assessment identifies two main categories of climate risks:

- **Physical risks**, related to natural events associated with climate change that may affect assets and operations.
- **Transition risks**, linked to sociopolitical, technological, and regulatory changes resulting from the transition to a low-carbon economy.

Physical climate risks

Physical climate risks manifest through extreme weather events, such as heat waves, storms, floods, or wildfires, as well as through gradual changes in climate conditions, such as rising average temperatures, variability in precipitation patterns, or desertification. These risks can be classified as acute or chronic, depending on the speed and duration of their impacts:

- Acute physical risks refer to climate events that occur intensely over a short period of time, causing significant and immediate damage to the operations and assets of the organization in question.

- Chronic physical risks involve gradual and continuous changes in climate patterns that unfold over time (in the long term). These risks progressively affect a company's strategic and operational planning, requiring sustained adaptations to ensure resilience.

These risks can affect operations, assets, the value chain, and business continuity, generating economic, environmental, and social impacts.

To identify physical climate risks, a comprehensive list of climate hazards was considered, selecting those most relevant to companies and their suppliers. The analysis focused on two climate scenarios: SSP2-4.5 and SSP5-8.5:

1. **SSP2-4.5 Scenario:** This scenario, known as the "Intermediate Path," projects a temperature increase of up to 2.7°C by 2100, under moderate development of environmental and socioeconomic policies.
2. **SSP5-8.5 Scenario:** Known as "Business-as-Usual," this scenario suggests a temperature increase of up to 4.4°C by 2100, characterized by rapid development dependent on fossil fuels and few climate policies.

The results of the analysis have identified several material risks:

- **Water stress (chronic):** Water stress, which occurs when water demand exceeds availability or the required quality, is a potentially severe physical risk to our operations and our sector. Since water is a crucial resource in the pharmaceutical industry, water stress could severely affect production by disrupting the water supply or increasing its costs, thereby critically impacting operational continuity and production costs.
- **Heatwave (acute):** Heatwaves, intensified by climate change, can significantly impact Reig Jofre's production. These events increase the energy and water costs required to maintain optimal production conditions at our facilities and those of our partners. They also affect working conditions and processes sensitive to temperature and humidity. This risk is primarily relevant to our own operations in Spain, presenting as material in the long term under a moderate scenario, and in the medium term under high-emission scenarios, highlighting the need for adaptation strategies to ensure operational continuity and staff well-being.
- **Storms and heavy rainfall (acute):** The increase in the number of abnormally heavy rainfall events, as well as the increase in the severity and duration of intense rainfall episodes, could cause disruptions in manufacturing and damage to our production centers and supply chain. Among our locations, the Sant Joan Despí plant is situated in an area where rainfall and severe storms are more frequent, due to its geographic location, where Mediterranean weather patterns can generate heavy rains and severe storms. In contrast, the Toledo plant is located in a drier climate, which reduces the likelihood of exposure to heavy rain. This situation underscores the need to implement effective adaptation strategies in Sant Joan Despí.
- **River flooding (acute):** The increase in the frequency and intensity of extreme rainfall and flooding could impact our facilities. The Toledo plant, located next to the Tagus River, faces a higher risk of flooding that could cause temporary production shutdowns, generating additional operating costs due to the potential relocation of operations to unaffected sites. Furthermore, these disruptions could reduce revenue due to limitations on production capacity.
- **Drought (acute):** Drought poses a major challenge with potential impacts on water and energy supply and increased raw material costs. In Toledo, the location in a dry corridor means a high risk of drought, partially mitigated by the local topography. Meanwhile, Sant Joan Despí faces water-related risks that could affect operational continuity.

At the Malmö plant, these events do not constitute a significant risk, presenting a very different situation from that observed at the Sant Joan Despí and Toledo plants.

Climate transition risks

Transition risks stem primarily from regulatory, technological, market, and consumer behavior changes, as well as from evolving stakeholder expectations. These risks can result in cost increases, shifts in demand, asset obsolescence, reputational impacts, or loss of competitiveness for organizations that fail to adapt their business model to this new context. To mitigate these risks and capitalize on emerging opportunities, climate scenarios aligned with the Paris Agreement have been considered, aiming to limit climate change to 1.5°C. These scenarios include references such as those developed by the International Energy Agency for a comprehensive and robust approach to physical and transition risks in the short, medium, and long term.

As a result of the analysis, the following risks were identified as having a moderate risk level:

1. Uncertainty in market signals:

- Volatility in international energy prices, driven by geopolitical uncertainty, destabilizes profit margins.
- Rising supply and distribution prices disrupt the value chain due to changes in energy consumption patterns.
- Lack of clarity in sustainability reports and the inability to respond quickly to information requests diminish market confidence and can negatively impact corporate reputation.

2. Shortages and rising costs of raw materials:

- Volatility in the international energy market increases procurement costs.
- Regulations requiring product changes add pressure to the supply chain and raise operating costs. The energy transition could intensify raw material shortages, requiring adaptation to new technologies.

3. Legal/reputational risk:

- Failure to meet GHG reduction targets could damage corporate reputation and increase compliance costs.

4. Costs of transitioning to a low-carbon economy:

- The transition costs associated with implementing new low-emission technologies impact operating margins.

5. Rising price of GHG emissions:

- Increased operating costs due to carbon taxes and stricter legislation.
- Additional financial pressure due to the rising cost of the corporate carbon footprint.

Climate opportunities:

Finally, this analysis also reveals significant opportunities for Reig Jofre in the context of climate change. Identifying and capitalizing on these opportunities allows us to protect ourselves against adverse impacts while also driving sustainable growth and securing a competitive advantage in our sector.

The opportunities identified are:

- **Investments in energy-efficient technology reduce long-term costs:** Investing in more energy-efficient technology and energy efficiency measures presents a clear opportunity for Reig Jofre. Although it may require higher upfront costs, the long-term benefits include reduced energy expenses and

improved environmental sustainability. By adopting these advancements, companies can increase their competitiveness, reduce operating costs, and demonstrate their commitment to responsible resource management.

- **Innovation helps address new climate-related needs:** Reig Jofre's expertise in pharmaceutical technology and innovative product development presents an opportunity due to our ability to address new needs arising from climate change.

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

To manage incidents, risks, and opportunities related to climate change, we have integrated these concerns into the Environmental Management System, which is already ISO 14001 certified in Sant Joan Despí (obtained in 2025) and Malmö. Additionally, we expect to achieve certification in Toledo by 2026. This system includes a comprehensive Risk and Opportunity Analysis and a Context Analysis (SWOT), which allows us to proactively identify challenges and adapt our strategies to minimize impacts and maximize opportunities.

This framework is complemented by our Environmental Policy, approved by the Group CEO and applicable to all Reig Jofre facilities and subsidiaries, which reflects a commitment to optimizing the use of resources such as water and energy, thereby promoting the use of renewable energy and energy efficiency. It also seeks to replace conflict-related raw materials and minimize waste generation, thereby indirectly contributing to environmental protection and climate change mitigation.

Additionally, the Sustainability Policy, approved by the Board of Directors, integrates environmental conservation into our core business areas, prioritizing the preservation of biodiversity, pollution prevention, adaptation to climate change, and efficient resource management.

Meanwhile, at the Bioglan plant, we have adopted our own Environmental Policy to manage the impacts, risks, and opportunities associated with climate change mitigation and adaptation specific to this company and its geographic location. Some of the measures implemented to address these challenges include operating with renewable energy and reducing the risk of releasing APIs into the environment.

In terms of energy efficiency, in Sant Joan Despí we continue to make significant investments in renewable energy systems, which helps us reduce fossil fuel consumption and increase the production of alternative energy. Although we have observed a partial decrease in gas consumption and an increase in renewable energy generation, we are still working on defining specific policies with clear objectives and monitoring metrics that will allow us to track and communicate our progress effectively. Specifically, regarding the use of renewable energy, we have signed strategic agreements to ensure that 100% of the energy at our plants in Spain comes from renewable sources.

However, these aspects of climate change management have yet to be fully integrated into a comprehensive sustainability strategy, representing an opportunity for future improvement. These efforts reflect our commitment to sustainability, and we will continue to monitor our progress toward the adoption of clean energy through our Environmental Management System. We consider climate change to be an important component of our operational context analysis, so we continue to work on integrating these aspects into our daily operations to maximize our positive impact on the environment.

E1-3: Actions and resources related to climate change policies

At Reig Jofre, we have implemented a series of concrete actions to advance the implementation of our policies related to climate change mitigation and adaptation, ensuring that these actions are sustainable and have a measurable impact. As part of our approach to sustainability, we have prioritized reducing energy consumption. In this regard, we have implemented various specific measures aimed at optimizing the efficiency of our vehicle fleet, as well as reducing fossil fuel and electricity consumption.

To address these challenges, we have installed photovoltaic solar panels at our plants in Sant Joan Despí, Toledo, and Malmö, thereby reinforcing our commitment to the use of renewable energy.

Specifically, at Bioglan, we have installed photovoltaic panels with energy storage, optimized the efficiency of HVAC equipment, and switched to more efficient LED lighting. In line with our environmental commitment, we have taken an important step in the transition of our fleet, which consists of two vehicles: one fully electric and the other running on HVO diesel and renewable fuel. We have also established a similar agreement for hydroelectric power in Malmö, where we are conducting comprehensive energy audits to identify areas for improvement. Currently, 91.3% of our electricity at this plant comes from hydroelectric sources, and the remaining 8.7% comes from non-fossil sources. It is important to note that recovered energy and other renewable sources are applied to the district heating system. Although this heating system is not yet fully renewable, we are considering the possibility of achieving this goal in the coming years, reflecting our ongoing commitment to sustainability.

In line with these efforts, at our Toledo plant we are working to implement a project by 2026 aimed at increasing energy efficiency and reducing emissions. The initiative involves installing an electric booster system designed to generate hot water by utilizing energy recovered from the condenser tower. Instead of consuming additional energy from conventional sources, the equipment uses energy recovered from the cooling system, integrating it into the plant's thermal chain to reduce net primary energy demand.

This approach offers multiple operational and environmental benefits: it reduces fossil fuel consumption and additional electricity demand, lowers the facility's direct CO₂ emissions, and optimizes the overall performance of existing thermal and cooling systems. By recovering and reusing energy that would otherwise be dissipated into the atmosphere, the electric booster will contribute to greater energy efficiency per unit of production and a smaller environmental footprint for the plant.

Meanwhile, in Sant Joan Despí, in 2024, following mobility surveys conducted in 2023, we launched a Pilot Program on sustainable mobility that introduced a car-sharing app for employees, incentivizing carpooling initiatives.

Management of our vehicle fleet is limited exclusively to the sales team. At the Sant Joan Despí and Toledo plants, we do not have a sales fleet as such; we only have a few corporate vehicles for executive use. For this reason, we manage our vehicle fleet at the national level for the sales team. The financial and logistical coordination of the Spanish fleet, in this case, is centralized in Sant Joan Despí, which allows us to optimize the renewal and organization of vehicles used in various geographic areas.

Regarding this fleet, across our entire sales network in Spain, we apply rigorous environmental criteria to select hybrid vehicles for leasing, evaluating aspects such as power, the year of launch without a facelift, exterior dimensions, trunk capacity, engine type and horsepower, fuel type, and average fuel consumption under different conditions (city, highway, and combined). We also consider CO₂, NO_x, unburned HC, and PM (particulate matter) emissions, as well as the choice between manual and automatic transmissions. In this way, we ensure our commitment to sustainability not only in Sant Joan Despí and Toledo, but at all our commercial locations across the country.

In addition, in Sant Joan Despí, we have designated two specific areas for parking bicycles and electric scooters since October 2025. We also have a charging station for electric vehicles, with weekly time slots reserved exclusively for employees with electric or plug-in hybrid vehicles. These concrete actions reinforce our commitment to cleaner mobility alternatives, and the allocated resources are part of our strategy to not only comply with current regulations but also anticipate future regulations and lead in environmental innovation.

However, we still lack detailed information on the significant amounts of CapEx and OpEx and their relationship to the required financial and regulatory elements, but we are committed to understanding and correlating these figures to position ourselves favorably for future regulatory compliance and to lead in environmental innovation.

E1-4: Goals related to climate change mitigation and adaptation

We recognize climate change as a crucial element of our strategy. To date, we have implemented initiatives such as sustainable mobility and the use of renewable energy, driven by the installation of solar panels and hybrid technology in our vehicles. These actions, mentioned above, are part of our ISO 14001-certified Environmental Management System, which is essential for addressing climate impacts, risks, and opportunities in our operations.

In terms of specific objectives and targets, it is worth noting that we are developing a Corporate Decarbonization Plan, which we will finalize shortly. This plan is designed to ensure alignment with the global goal of limiting warming to 1.5 °C. It will consider climate scenarios and underlying policies, enabling the establishment of a structured framework for emissions reduction with continuous monitoring from its implementation in 2026, including relevant and measurable targets.

In Malmö, furthermore, a target has been established—with 2023 as the base year—to reduce Scope 1 and 2 emissions by 50% by 2035, for which various initiatives have been launched that aim to successfully achieve this goal. These initiatives include:

- Formalization of an agreement for the supply of district heating certified with the “Special Environmental Choice” label.
- Investigating conditions and measures to reduce the climate footprint associated with transportation.
- Studying and implementing climate emissions offset measures, with the goal of implementing them by December 31, 2028.
- Periodically implementing energy efficiency measures to ensure that relative energy consumption decreases annually. In this regard, during 2025, ventilation motors were replaced with more efficient models, heat recovery was improved, and control systems were optimized. Additionally, solar panels were installed.

Although the decarbonization levers planned for our other plants have not yet been specified, we are focused on integrating these levers into our Decarbonization Plan. Target values are planned for 2030 and potentially for 2050, with updates every five years. For this reason, we aim to ensure that our GHG reduction targets reflect future developments such as changes in sales volumes, customer preferences, regulatory factors, and new technologies, which is essential to our corporate strategy.

E1-5: Total Energy Consumption

The following information details the total energy consumption of our operations, broken down by total energy consumption from fossil and renewable sources, as well as the percentage by energy type in the overall energy mix. We also emphasize that 100% of the electricity used by all our plants in Spain comes from renewable sources with a guarantee of renewable origin.

		2024	2025
TOTAL RENEWABLE ENERGY CONSUMPTION	MWh	27,450	27,270.20
- Purchased (with GdO and non-renewable consumption mix)	MWh	27,166	26,658
- Self-generated	MWh	278	605.20
- Fuel from other renewable sources	MWh	6	7
TOTAL NON-RENEWABLE ENERGY CONSUMPTION	MWh	17,150	17,237

- From fossil fuels	MWh	17,024	17,108
- Nuclear	MWh	126	129
TOTAL ENERGY CONSUMPTION¹	MWh	44,600	44,506
% renewable energy		61.5%	61.3%
% fossil fuel		38.2%	38.4%
% nuclear energy		0.3%	0.3%

In 2024, our total energy consumption was 44,600 MWh, while in 2025 consumption stood at 44,506 MWh, a decrease of 0.2%. This total includes both renewable and non-renewable energy, providing a comparative overview between the two years. Of the consumption in 2024, 27,450 MWh came from renewable energy, broken down into 27,166 MWh of energy purchased with a guarantee of origin, 278 MWh of self-generated energy, and 6 MWh from other renewable sources. In contrast, non-renewable energy consumption totaled 17,150 MWh in 2024, derived from fossil fuels. A total of 126 MWh of nuclear energy was consumed, all of it in Sweden.

During 2024, we achieved savings of 176.3 MWh at the Toledo plant. The photovoltaic panels installed at the Sant Joan Despí plant began operating in the fourth quarter of 2024, generating 57,871.42 kWh of renewable energy and achieving savings of €7,181. In 2025, we achieved 27,270.20 MWh in consumption from renewable sources, distributed as follows: 26,658 MWh purchased with a guarantee of origin, 605.20 MWh self-generated (more than double the 2024 figure), and 7 MWh from renewable diesel. In terms of non-renewable energy, 17,237 MWh from fossil fuels were recorded. Finally, nuclear energy consumption also remained at levels similar to 2024, totaling 129 MWh.

This analysis highlights the variations in consumption across different energy sources and demonstrates our ongoing commitment to transitioning toward a more sustainable energy model. We also highlight our renewable energy production through solar panels located at our plants in Sant Joan Despí and Toledo, fulfilling our commitment to increasing sustainability at our facilities. These optimization efforts are indicative of our dedication to improving energy efficiency while contributing to global sustainability.

E1-6: Total GHG Emissions (Scopes 1, 2, 3, and Total)

The objective of this disclosure requirement is to break down our company’s total greenhouse gas (GHG) emissions by scope, providing a comprehensive view of how our operations impact the environment. The information presented covers total GHG emissions, which are generated directly from our internal activities (Scope 1), along with those derived from indirect sources, such as electricity consumption (Scope 2), and emissions related to our value chain (Scope 3).

	Retrospective			Milestones and Target Years			Annual % Target/Base Year
	2024	2025	Change 2024–2025	2025	2030	2050	
Scope 1 GHG Emissions							
Gross Scope 1 GHG emissions (tCO2eq)*	4,641.76	3,919.31	-15.56%	-	-	-	

¹ Energy consumption at the Toledo plant has been estimated for November and December because actual data was not available at the time of this report’s publication.

Percentage of Scope 1 GHG emissions from regulated emissions trading schemes (%)*	-	-	-	-	-	-	-
Scope 2 GHG emissions							
Location-based Scope 2 gross GHG emissions (tCO ₂ eq)**	3,237.21	2,581.32	-20.26%	-	-	-	-
Market-based Scope 2 GHG emissions (tCO ₂ eq)	109.37	25.39	-76.79%	-	-	-	-
Scope 3 GHG emissions							
Total gross indirect GHG emissions (Scope 3) (tCO ₂ eq)	23,882.17	25,369.53	6.23%	-	-	-	-
1 Purchased goods and services	13,906.99	13,085.99	-5.90%	-	-	-	-
(Optional subcategory: cloud computing and data center services)	-	-	-	-	-	-	-
2 Capital assets	185.45	156.69	-15.51%	-	-	-	-
3 Activities related to fuels and energy (not included in scopes 1 or 2)	2,153.69	1,666.72	-22.61%	-	-	-	-
4 Transportation and distribution in previous phases	2,721.25	2,913.51	7.07%	-	-	-	-
5 Waste generated during operations	404.72	412.78	1.99%	-	-	-	-
6 Business trips	446.39	372.67	-16.51%	-	-	-	-
7 Commuting by wage earners	1,531.48	1,529.65	-0.12%	-	-	-	-
8 Assets leased in previous phases	-	-	-	-	-	-	-
9 Transportation and distribution	913.42	5,226.05	472.14%	-	-	-	-
10 Cost of goods sold	-	-	-	-	-	-	-
11 Use of Products Sold	-	-	-	-	-	-	-
12 End-of-life treatment of products sold	1,618.78	5.46	-99.66%	-	-	-	-
13 Leased assets in later phases	-	-	-	-	-	-	-
14 Franchises	-	-	-	-	-	-	-

15 Investments	-	-	-	-	-	-	
Total GHG emissions							
Total GHG emissions by location (t CO2eq)	28,633.30	29,314.23	2.38%	-	-	-	
Total market-based GHG emissions (t CO2eq)	31,761.14	31,870.16	0.34%	-	-	-	

GHG intensity per net revenue	2024	2025	Change
Total GHG emissions (location-based) per net revenue (tCO2eq/monetary unit)	0.08	0.09	7.81%
Total GHG emissions (market-based) per net revenue (tCO2eq/monetary unit)	0.09	0.1	5.37%

The table details emissions for the years 2024 and 2025, broken down between the market-based method and the location-based method under Scope 2, ensuring a robust comparative analysis. These metrics allow us to understand the overall impact of our operations and guide our actions toward a more sustainable model.

At the scope level, these are the plants considered in the calculations

Scope	Carbon Footprint 2024	2025 Carbon Footprint
Barcelona Plant, Sant Joan Despí (1)	Included	Included
Toledo plants (2)	Included	Included
Malmö plant (1)	Included	Included
Spain Office	Included	Included
Sweden Office	Included	Included
Poland Office	Included	Included
Portugal Office	Included	Included
Belgium Office	Included	Included
Monaco Office	Included	Included
UK Office	Included	Included
Czech Republic Office	Not included	Not included
Logistics Warehouse Spain	Included	Included
Logistics Warehouse France	Included	Included

This year, total Scope 1 GHG emissions amount to 3,919 tCO2eq, reflecting our direct emissions. For Scope 2, 25.39 tCO2eq are reported using the “market-based” method and 2,581.32 tCO2eq using the “location-based” method. For Scope 3, 25,369.53 tCO2eq are recorded, incorporating emissions associated with our value chain, which underscores the importance of activities outside of direct operations on the total environmental impact. Combined emissions totals amount to 29,314.23 tCO2eq using the “market-based” approach, and 31,870.16 tCO2eq using the “location-based” approach.

By adding these values, a comparison of total emissions based on the market-based and location-based approaches is established. The emissions intensity, which is 0.09 tCO₂eq/thousand € for the market-based method and 0.10 tCO₂eq/thousand € for the location-based method, provides a clear perspective on our efficiency relative to net revenue.

We observe a scenario of emissions stabilization. In 2025, we made progress in reducing Scope 2 emissions, approaching 0 tons according to the market-based method, reflecting our commitment to purchasing electricity with a Guarantee of Origin. Emissions have also been reduced using the location-based method. With regard to Scope 3, the overall trend is downward, with the exception of category 3.9.

To calculate these emissions, we have selected the most relevant and specific emission factors available, ensuring they align with the consistent methodologies for each source. These factors have been provided by the Catalan Office for Climate Change (OCCC), MITERD, DEFRA, Ecoinvent, ADEME, and our own suppliers.

Regarding biogenic emissions under Scopes 1 and 2, we declare that we do not generate this type of emissions.

E1-7: GHG removal and mitigation projects financed through carbon credits

During 2025, we did not carry out any GHG removal and mitigation projects financed through carbon credits.

E1-8: Internal carbon pricing

In 2025, we did not have an internal carbon pricing system.

NEIS E2 – Pollution

Air, water, and soil pollution represent one of the greatest threats to human health, the vitality of ecosystems, and the acceleration of climate change. At Reig Jofre, we are committed to addressing its impact in a proactive and conscious manner. We identify, manage, and report on pollutants generated by our operations that could affect air and water quality.

E2-1: Policies Related to Pollution

The purpose of this disclosure requirement is to communicate Reig Jofre's policies regarding pollution. Currently, we do not have a corporate policy specifically dedicated to pollution prevention and control. This includes identifying pollutants emitted by industrial activity and the actions necessary to move toward the goal of creating an environment free of toxic substances, as outlined in the EU's "Zero Pollution for Water, Air, and Soil" action plan. Although we do not have a specific corporate policy to reduce pollution, we have implemented a comprehensive approach to the prevention and control of environmental impacts throughout our operations and value chain. Likewise, we have implemented key measures in our Environmental Policy to minimize the use of hazardous substances and phase out high-risk substances in our products. This policy establishes guidelines and objectives to respect and protect the environment, contributing to the Sustainable Development Goals (SDGs).

We are committed to progressively replacing conflict-related raw materials with less polluting and hazardous alternatives as part of our strategy to ensure responsible environmental management and make our business and scientific activities more sustainable. Through these efforts, we aim to integrate sustainable practices and reduce the environmental impact of our operations. At the Sant Joan Despí plant, we have already implemented and certified the Environmental Management System in accordance with the ISO 14001 standard, as well as at our plant in Malmö, Sweden, where Bioglan has implemented specific procedures to prevent and control environmental pollution, complying with relevant regulations throughout its value chain. This system is also being implemented in Toledo, with the goal of obtaining certification by 2026. The ISO 14001 system provides a framework for assessing and managing environmental impacts, such as air and water pollution. It reflects our

commitment to sustainability, ensuring that rigorous processes are maintained to identify, monitor, and reduce the negative impacts of the industrial environment. The success of the certification in Malmö has served as inspiration for our other facilities, facilitating continuous improvements in environmental performance in Sant Joan Despí and Toledo.

In Sant Joan Despí, specifically, we have integrated key elements into this system, such as context analysis, risk and opportunity assessment, and carbon footprint calculation, which establish emission reduction plans with rigorous monitoring to ensure compliance (this last point is also implemented at Bioglan). Regarding water management, we comply with current environmental regulations, as evidenced by the fact that both our internal analyses and inspections by the AMB (Barcelona Metropolitan Area) have yielded satisfactory results. To minimize our environmental impact, we ensure that waste from cleaning and production is mostly managed separately, using specific containers and having it treated as waste by waste management companies, thereby avoiding direct discharge into the wastewater treatment plant. Additionally, the gradual transition of our vehicle fleet to hybrid technologies, particularly in urban areas of Spain, significantly contributes to reducing air pollutant emissions. We also promote sustainable mobility among our employees. In 2025, two areas for parking bicycles and electric scooters were set up at the Sant Joan Despí plant, and the Company's Sustainable Commuting Plan was launched to conduct an assessment and propose improvements regarding employees' commutes to the workplace.

With the aim of improving the management of pollution-related emergencies, we have considered a series of additional measures that complement our current policy and procedures. In our operations, the implementation of ISO 14001 certification establishes robust internal sustainability procedures. In Malmö, we have health and safety procedures in place at the Swedish plant that cover both accidents and disruptions, supported by an emergency plan. An important aspect of the operation in Malmö is the selection of transportation companies based on their environmental commitment, which allows us to proactively address pollution issues in our supply chain. This is complemented by the strategy at the Sant Joan Despí plant, where a key component is the Environmental Emergency Procedure, designed to efficiently manage any pollution incident, reinforcing our overall commitment to sustainability.

E2-2: Actions and resources related to pollution

Guided by our Sustainability Policy, we carry out strategic actions and allocate resources for the effective management of pollution. We focus on environmental conservation through the efficient use of natural resources, reinforcing our commitment to sustainable practices and the responsible use of raw materials. To prevent pollution, we ensure compliance with current regulations and the Environmental Licenses for our plants. In this regard, the Toledo plant has been working to obtain this license and expects to receive it in 2026.

At the Sant Joan Despí plant, emissions from production lines and boilers include Volatile Organic Compounds (VOCs), NO_x, CO, and Total Suspended Particles (TSP). To continue monitoring these emissions, we conduct measurements every five years and every three years for the boilers, in addition to performing an Atmospheric Activity Monitoring every two years. Regarding water pollution, we conduct semi-annual checks in accordance with the guidelines of the Environmental License, ensuring compliance with the main discharge parameters established by current regulations. Regulations related to waste storage and management, as well as the prevention of soil and groundwater contamination, are also strictly adhered to. These practices are carried out in close collaboration with environmental authorities and agencies, which allows us to establish compliance parameters and set measurable objectives to promote a culture of sustainability within the organization.

Similarly, at the Bioglan plant in Malmö, specific actions to prevent pollution and eliminate materials with negative impacts are also a priority. A risk assessment has been conducted to identify and mitigate potential sources of pollution. Additionally, wastewater is systematically collected and stored, while the most effective remediation options for treating this water are being investigated. Waste management is handled with the same

rigor, ensuring that all discarded materials are managed in accordance with current regulations, thereby minimizing negative impacts on the environment.

In line with this, we have allocated resources to comply with regulations and recommended techniques for reducing pollution, including the implementation of Best Available Techniques (BAT). A demonstration of our commitment is the voluntary submission of a Water Conservation Plan to the Sant Joan Despí City Council in April 2024. This plan takes into account BATs related to water consumption and treatment, incorporating recommendations and proposals to improve the plant's water treatment and recovery system. Although we are not currently carrying out specific programs to restore, regenerate, and transform ecosystems affected by pollution—given that our Sant Joan Despí plant is located in the Font Santa industrial area—we are considering potential investments for the year 2026.

In Sweden, we also ensure compliance with all applicable environmental and occupational health legislation, guaranteeing a safe and environmentally responsible work environment. Significant resources have been allocated to comply with regulations and apply the best available techniques for pollution reduction, such as BATs. At Bioglan, wastewater is sampled regularly, ensuring that all parameters are measured in accordance with agreements established with environmental and water authorities. These efforts allow for constant monitoring of the effectiveness of the methods employed, guaranteeing compliance with the highest standards of environmental protection.

These actions reflect our commitment to developing future environmental improvement initiatives, as well as monitoring their impact and success. Effectiveness is ensured through ISO 14001, with evaluations and adjustments that reinforce pollution reduction and improve water efficiency.

E2-3: Pollution-Related Goals

We are committed to the prevention and control of air and water pollution, working diligently to address the associated impacts and risks. We focus on defining specific and measurable goals to continuously improve and adapt to new regulations, protecting the environment and public health. At the Sant Joan Despí plant, we have two emission sources from a diesel generator set that we recently registered, for which measurements have not yet been necessary. Although we are in the process of receiving guidelines on what to measure specifically for these new emission sources, we comply with current legislation regarding NO_x emissions from boilers and generator sets, and we conduct periodic atmospheric monitoring to ensure that emissions remain within permitted limits.

In the event that NO_x emission limits are exceeded, we evaluate the implementation of various corrective measures. These include replacing the burner with a more efficient one, as well as cleaning and inspecting the boilers by our maintenance contractor. Additionally, we are committed to considering the complete replacement of the boilers, if necessary, to reduce emissions and improve efficiency.

At the Toledo plant, we ensure compliance with legal discharge limits by comparing them to the limit levels established in the Toledo City Council's Environmental Pollution Control Ordinance.

Although we have not yet established specific numerical targets for SO₂, we are in the process of developing more quantifiable and detailed goals to control and reduce other pollutants, as there are currently no established limits. These goals will be designed to align with our general policies on sustainability and environmental responsibility and will serve to mitigate negative impacts on air and water.

None of our activities generate air emissions of the pollutants specified in Annex II of Regulation (EC) No. 166/2006 above the regulatory reporting thresholds. This statement applies with the exception of greenhouse gas emissions, as already detailed in NEIS E1.

E2-4: Air Pollution and Water Pollution

Air pollution controls at our facilities focus on boiler capacities, the primary sources of emissions. Although we do not have established limits for SO₂, we strictly comply with legislation regarding NOx. In the event that these limits are exceeded, we implement measures such as replacing burners with more efficient models and conducting a thorough inspection of the boilers.

Although we do not maintain a detailed record of all air pollutants, we do know the emission sources from production lines, boilers, or generator sets to determine which pollutants to measure every 2, 3, or 5 years, as specified in the environmental permit. We comply with the emission limits for these gases in accordance with national, regional, and local regulations, which provides us with a solid foundation for identifying and controlling the main sources of pollution. This compliance with regulations facilitates the implementation of technological improvements, ensuring that our practices optimize air quality. With the data collected, we can optimize our practices and reduce our environmental impact.

Regarding water pollution, at Reig Jofre we identify, classify, manage, and report on the pollutants generated by our operations that may affect water quality. To ensure rigorous control, at the Sant Joan Despí plant we continuously monitor essential parameters such as pH, temperature, and flow rate of wastewater discharges. The environmental permit, based on AMB regulations, establishes specific limits for various discharge parameters, including pH, turbidity, and various chemicals. Our self-monitoring and inspections guarantee compliance with these limits, ensuring that our operations align with established standards and contribute to maintaining water quality.

The following table presents a list of these substances, detailing their quantity in tons and their specific emission or use. This level of breakdown and detail allows us to clearly identify the main pollutants and establish effective measures for their control. By understanding the exact quantity of each substance emitted, we can adjust our treatment processes and technologies to minimize environmental impact and improve effluent water quality, ensuring better compliance with current regulations.

None of our activities generate emissions to water of the pollutants specified in Annex II of Regulation (EC) No. 166/2006 above the regulatory reporting thresholds.

E2-5: Substances of concern and substances of very high concern

With regard to substances of concern, we maintain strict control at our facilities, ensuring that they are properly stored in a dedicated room, and we guarantee that all our employees who work with these substances have the necessary preventive measures in place to perform their work safely (for more details, see Chapter S1 of this Report).

The most significant substances of concern (by weight) that we purchase and use in our production processes are 96% ethyl alcohol (177 tons purchased in 2025), isopropyl alcohol (51 tons purchased in 2025), and propylene glycol (13 tons purchased in 2025), in addition to a number of substances purchased in insignificant quantities. This classification has been carried out in accordance with Annex VI of Regulation (EC) No. 1272/2008 of the European Parliament and of the Council. We do not have a total figure for the tonnage of hazardous substances generated, used during production, or emitted. We are working to obtain this data by 2026.

The management of these substances, which are commonly used in the pharmaceutical industry, and their waste is carried out in accordance with current regulations on the matter.

Regarding substances of very high concern, this subtopic was not material in our double materiality analysis.

NEIS E3 – Water and Marine Resources

This chapter analyzes Reig Jofre's impact on water resources, examining both positive and negative effects, as well as any actual or potential impacts that are relevant. Although there is no direct interaction with the blue economy or marine ecosystems, water consumption is closely linked to our production process, as it is used as a raw material in the manufacture of many of our medicines and is essential for cleaning equipment such as reactors and tanks. This consumption varies depending on the type of product and is proportional to the level of production in our factories.

E3-1: Policies related to water and marine resources

At Reig Jofre, we recognize the importance of properly managing water resources in our operations, although we currently do not have a specific policy focused exclusively on water management at the corporate level. In this regard, we are committed to ensuring that the water used in our processes meets the highest standards of quality and safety. In addition, we have an Environmental Policy applicable to the entire Group, approved in 2023 by the CEO, which establishes that we base our actions on the minimal and responsible use of material and natural resources, with a special focus on water management. It also seeks to combat climate change and contribute to the regeneration of ecosystems by promoting the minimal and efficient use of this specific resource.

This chapter explores how these general principles translate into concrete actions and objectives in our operations. At the Sant Joan Despí plant, we have developed an effective approach through our Environmental Management System (EMS) in accordance with the ISO 14001 standard. This system, together with a detailed SWOT analysis, provides a structured framework for identifying and managing risks and opportunities, such as drought, especially in areas of high water risk. Our SWOT analysis reinforces our policies by offering a clear strategy for managing these risks, ensuring that our actions are fundamental to the sustainability of our operations and the fulfillment of our environmental objectives.

In addition to the efforts made in Sant Joan Despí, our Toledo plant, identified as a water-risk area with high water stress, benefits from specific measures to optimize water use. At this plant, SGS conducts comprehensive analyses of wastewater discharges, employing advanced techniques to measure critical parameters such as temperature, pH, conductivity, suspended and settleable solids, oils and fats, metals, and pesticides. This process is part of a voluntary effort aimed at characterizing and controlling emissions, ensuring that we comply with local environmental regulations specified by the Toledo City Council's Environmental Pollution Control Ordinance. These measurements incorporate reference analytical standards that guarantee the quality and safety of the discharges. Additionally, we have implemented steam condensate return systems for water recovery, as well as dedicated systems at our pharmaceutical plant. Although we do not currently develop products or services specifically designed to address water-related issues, these actions are part of our commitment to reducing water consumption and mitigating water risks.

At Bioglan, we also consider the proper management of water resources at our Malmö plant to be essential, and for this reason, we have developed proactive policies focused on managing impacts, risks, and opportunities related to water resources. Within these policies, we highlight our commitment and efforts to minimize the risk of releasing active pharmaceutical ingredients (APIs) into the environment. As part of our strategies, at Bioglan we implement sustainable water treatment, collecting wastewater containing substances that must not be released into the environment, thereby ensuring the prevention of water pollution. For the remainder of the wastewater, regular monitoring is conducted in accordance with applicable regulations.

This set of actions reinforces our policies, providing a clear and tangible framework for the management and mitigation of water risks, ensuring the consistency of our environmental actions, and contributing significantly to the sustainability and safety of our operations.

E3-2: Actions and Resources Related to Water Resources

We are firmly committed to the efficient management of water resources, implementing key actions to prevent, reduce, reuse, and restore these resources. To ensure sustainable water management and prevent water pollution, the Sant Joan Despí plant has implemented strategies that align with our environmental commitment. These strategic actions are aimed at optimizing water use and improving water quality through effective conservation methods and systematic reuse.

In this way, we implement measures to effectively address any eventuality, such as drought restrictions requiring reductions in water consumption, as well as challenges that may directly impact our pharmaceutical production, where water is essential for several critical processes, including the generation of pure steam, necessary for sterile and injectable medications, and other cleaning and manufacturing procedures.

In line with our environmental goals, a notable project currently under evaluation is the proposal to improve wastewater treatment by installing a new treatment plant in Sant Joan Despí, with a capacity to recover 4 m³/hour. This objective is clearly identified in both the Water Conservation Plan and the ISO 14001 standard, which has already been implemented. This system is complemented by tertiary treatment that maximizes water recovery through aerators, homogenizers, and a Parshall flume. To ensure compliance with the discharge limits of the AMB (Barcelona Metropolitan Area) and the Environmental License, we have implemented automated measurement systems, in addition to conducting semi-annual analyses. In addition, we undergo water quality inspections, which are conducted throughout the year in accordance with the requirements of the Government of Catalonia. These inspections, which may number 2 or 3 depending on the year, as determined by the Government of Catalonia, take place without prior notice to ensure rigorous and transparent oversight.

Among other measures, we have also planned to use osmosis-treated water for boilers and to incorporate water-saving features in plumbing fixtures. Our objective also includes the installation of digital water meters, which would facilitate daily monitoring of consumption, promoting responsible and sustainable use of the resource. Although these actions are described in the Water Conservation Plan (explained in the following paragraphs) and in the objectives of ISO 14001, their implementation is still pending and requires investment.

Water consumption readings and bills are the indicators we currently use to monitor increases or decreases in consumption. Additionally, efficiency measures, such as the “Single Use” system in one of our manufacturing facilities—which utilizes pre-assembled and pre-sterilized components—have significantly reduced water and energy consumption. We have also formed partnerships with suppliers to expand water-saving practices throughout the value chain, and we promote training and awareness campaigns among our employees to encourage responsible water use.

By combining advanced technology and strategic collaboration, we reaffirm our commitment to proactively addressing current and future water challenges, including internal initiatives and cooperation with suppliers and other stakeholders. In this regard, in April 2024, we voluntarily submitted a Water Conservation Plan to the Sant Joan Despí City Council, strengthening our collaboration with local authorities and extending our commitment to the community. By focusing our actions on areas of water risk and the possibility of droughts, we ensure adaptive and resilient responses. These efforts ensure that the water used in our processes meets the highest standards of quality and safety, reinforcing our commitment to sustainability and excellence in all our operations.

At our Toledo plants, we have allocated significant resources to studying the water life cycle in order to implement sustainable water management initiatives, such as the implementation of water recovery and reuse systems to improve the efficiency of water use. In Toledo, the industrial steam system transfers heat to various pieces of equipment and is converted into hot water or condensate, which is collected and returned to the boiler feed tank. This optimizes energy use and reduces the need for fresh water for boiler consumption. We also use a pharmaceutical-grade water production system with reverse osmosis filtration, where the reject generated in this process is recovered and reused for various purposes within the plant, maximizing the use of water resources.

Finally, our Bioglan plant in Malmö is not located in a water-stressed area, and therefore no specific additional measures have been implemented for that reason.

E3-3: Water-related targets

At our Sant Joan Despí plant, we have implemented specific goals to efficiently manage water resources within the ISO 14001 Environmental Management System (EMS). We highlight our objective of seeking a 3% reduction in municipal water use through reuse. This objective, part of the 2024 Savings Plan, is supported by a set of 10 strategic actions and includes risk analysis using SWOT, focused on water risk due to drought. The base year for these actions is 2024, with the goal of ensuring all strategies and targets are met by December 2028. These efforts not only help reduce water consumption but also improve water quality by promoting systematic reuse. This approach is essential for addressing future episodes of drought-related restrictions that could require mandatory cuts, affecting our pharmaceutical production—particularly in the generation of pure steam for sterile and injectable medications.

These objectives have been established voluntarily and tailored to the conditions in Sant Joan Despí. Although ecological thresholds were not used in their establishment, monitoring under the ISO 14001-certified EMS ensures compliance and efficiency in water management. In contrast, our Bioglan and Toledo plants have not yet finalized specific objectives for water resource management. Although we currently lack concrete goals at these locations, we recognize the importance of implementing strategies that contribute to sustainable water management and the reduction of consumption in water-stressed areas, as is the case in Toledo.

E3-4: Water Consumption

Water consumption is intrinsically linked to our production process, as water is used as a raw material in the manufacture of medicines and in the cleaning of equipment such as reactors and tanks. This consumption varies depending on the type of product and is proportional to the production level at our four plants.

During fiscal year 2025, we observed an overall increase of 4.41% in water consumption at our industrial plants, with a total consumption of 79,698 m³ in the current fiscal year. In detail, total water consumption in the offices was 110 m³ (109 m³ in 2024), noting that the data for the Belgium office are estimates. This consumption is minimal compared to the group total, highlighting its low relevance and materiality in the overall context of our water operations.

Total water consumption	value (m ³)		Change	
	2024	2025	m ³	%
Sant Joan Despí	68,890	66,730	-2,160	-3.14%
Toledo	1,372	1,423	51	3.72%
Sweden	6,000	11,545	5,545	92.42%
Total	76,262	79,698	2,948	3.87%

In 2025, the group has prioritized monitoring total water consumption in water-stressed areas, seeking to identify and address variations across each of our subsidiaries. Adopting this approach will allow us to make accurate comparisons between our various locations and optimize our water management strategies. After breaking down the available data, we observed the following:

Consumption in risk areas	value (m ³)		Variation	
	2024	2025	m ³	%
Toledo	1,372	1,423	51	3.72%
Total	1,372	1,423	51	3.72%

In the breakdown of water consumption in high-risk water areas, the Toledo subsidiary recorded consumption of 1,423 m³ in 2025. The Aqueduct tool was used to determine locations in water-risk zones. We are intensifying our

efforts to optimize water use, focusing particularly on the Sant Joan Despí plant, through the goal of reducing municipal water use by 3% as explained in section E3-3 of this Report. We continue to work toward achieving and, ideally, exceeding this goal, thereby ensuring more efficient and sustainable water management. By analyzing all this data, we can assess our overall water use and adapt our strategies to manage this resource more efficiently and responsibly across all our locations. These efforts include strengthening infrastructure and improving reuse to ensure sustainable water management.

With regard to recycled and reused water, at the Sant Joan Despí plant we recover and reuse a significant portion of the effluent from the purification processes internally. According to the Water Conservation Plan, the reported internal recovery amounts to 19,979 m³ in 2023, the year in which this recovery was measured (specific measurements are not available for 2024 and 2025, but the system has continued to operate in the same manner, so similar values are estimated), originating from the second reverse osmosis stage and the CDI system, to which approximately 200 m³/year reused in the fire suppression system is added, totaling 20,179 m³. Therefore, the recovered volume is estimated to be approximately 20,200 m³ per year. This volume—equivalent to approximately 30.27% of the plant’s water supply in 2025 (66,730 m³)—is treated under operational control and reincorporated into internal uses (production processes, cleaning, and technical circuits), and is therefore considered recycled/reused water by the organization itself. Although this process has continued to be carried out in the same manner as described, we are unable to provide precise quantitative data on the m³ reused in 2024 and 2025.

Stored water	Volume (m ³)		value (m ³)		Change	
	2024	2025	2024	2025	m ³	%
m ³						
Sant Joan Despí	50	50	50	50	0	-
Total	50	50	50	50	0	-

In 2025, we maintained a water consumption rate of 240 m³ per million euros of revenue, reflecting our efficiency in resource management relative to financial growth. These metrics not only underscore our sustainable approach but also provide a solid foundation for measuring our ongoing progress and setting new reduction targets for the future. By focusing on these indicators, we optimize the sustainability of our operations and actively promote environmental resilience.

Water Consumption Intensity	2024		2025		Change	
	m ³ /million €	2024	2025	m ³ /million €	2025	%
Total		224.96	240.71	15.75	240.71	7.00%

We are refining our drought risk analysis and collaborating with suppliers to ensure sustainable practices, thereby reinforcing our commitment to environmental resilience. This effort has been consolidated into a Best Practices Manual, finalized during the second-phase ISO 14001 audit conducted in late November. Although we promote employee training on responsible water use, this program will be implemented starting in January 2026. Through these coordinated and strategic efforts, we reaffirm our dedication to preserving the environment and ensuring a more sustainable future for our operations and the community at large, based on solid principles of efficiency and adaptability.

NEIS E5 – Resource Use and the Circular Economy

At Reig Jofre, we place great importance on reducing and efficiently managing the waste generated by our operations. In this regard, we are committed to the circular economy by prioritizing the efficient use of resources

and working to reduce waste generation. This strategy contributes to moving toward an economy with a lower carbon footprint, reducing impacts at every stage of the product life cycle.

E5-1: Policies related to resource use and the circular economy

Within the framework of our Sustainability Policy, approved in 2021 by the Board of Directors and applicable to all Group employees, we are committed to the rational use and optimization of natural resources, as well as to improving recycling and waste recovery. Our environmental strategy is being consolidated around the concept of the circular economy, reflecting our intention to gradually incorporate this philosophy into every stage of the life cycle of our products and services. This translates into a clear priority: achieving efficient use of material resources, water, and energy, while working to minimize the waste generated and maximize its recovery. These principles are also reflected in our Environmental Policy, which specifically mentions the inclusion of circular economy strategies as a lever to reduce our environmental impact.

To address the identification, assessment, management, or remediation of impacts, risks, and opportunities related to resource use and the circular economy, at the Sant Joan Despí plant we have implemented policies integrated into our Environmental Management System (EMS) in accordance with ISO 14001. We use tools such as the Risk and Opportunity Analysis and the Context Analysis, applying the SWOT matrix to systematically identify and evaluate internal and external factors, which allows us to anticipate potential negative impacts and maximize opportunities for sustainable and strategic improvement within the organizational environment.

In our approach, we prioritize efficiency in the use of raw materials for the manufacture of medicines, minimizing production rejects and avoiding overstocking. This approach contributes to the transition from the use of virgin resources to increased use of secondary resources. Additionally, we manage the repercussions of our activities through a registry and assessment of environmental aspects, and we apply Life Cycle Assessment (LCA) to evaluate the environmental impact of our products and processes throughout their useful life.

We prioritize sustainable sourcing and resource selection in our policies by choosing waste management operators authorized by the Catalan Government, emphasizing the recovery of each waste stream. Within our facilities, to integrate a circular approach, we use “cubcontainer” (GRG) containers that enable efficient waste collection and encourage the recycling of wooden pallets, plastic pallets, plastic boxes, and plastic trays that have held vials and glass bottles, promoting eco-design and the concept of “waste as a resource.” Furthermore, these policies are designed to address impacts and opportunities both in our operations and throughout our value chain, ensuring a comprehensive and sustainable approach.

Furthermore, at Bioglan we are already ISO 14001 certified, covering the development and manufacture of pharmaceutical products and medical devices, as well as their distribution and marketing, in addition to dietary supplements and cosmetics. Through this certification, we define how we manage and reduce our environmental impact and how we optimize strategic improvements. Although we do not yet have a formal circular economy policy at this plant, this certification demonstrates our commitment to the responsible use of resources, waste minimization, and recycling whenever possible, ensuring full compliance with Swedish regulations. Regarding the use of secondary resources, we do not yet have specific policies addressing the transition away from virgin resources. However, we fully comply with Sweden’s waste management regulations, following the waste hierarchy that promotes prevention, preparation for reuse, recycling, and other forms of recovery and disposal.

At the same time, at the Toledo plant, we are actively focused on minimizing the consumption of virgin resources, promoting the efficient use of secondary resources, and implementing circular economy practices. Toledo follows a waste hierarchy that prioritizes prevention, reuse, and recycling, along with other recovery and disposal methods. With an emphasis on eco-design and by treating waste as a resource, we ensure robust and sustainable operations in Toledo, thereby complementing Reig Jofre’s global commitment to environmental responsibility.

E5-2: Actions and resources related to resource use and the circular economy

At Reig Jofre, we have implemented various initiatives and practices to address resource management and move toward a circular economy in our plants and workplaces. With the ultimate goal of achieving efficient treatment of the waste generated in our production cycle, we are committed to reducing and managing it effectively.

For years, at the corporate level, we have been implementing circular economy initiatives at our plants, such as waste separation carried out by operators and subsequently sent to accredited waste management companies for processing, both for hazardous substances and for materials that are no longer part of our supply chain. Likewise, since 2019, we have carried out projects aimed at reducing paper consumption, such as the implementation of electronic pay stubs and the digitization of files. Currently, we use 100% recycled paper in our picking boxes, which bear the How2Recycle paper packaging label. In addition, all documentation is printed on recycled paper at our facilities in Sant Joan Despí, Toledo, and at the GRECO warehouse.

This year, we reaffirmed our commitment to sustainability by establishing the aforementioned Environmental Aspects Registry and Assessment, along with the Life Cycle Assessment (LCA), within the framework of the ISO 14001 Environmental Management System (EMS), to understand and manage the impacts of our processes and products. This includes optimizing waste separation and treatment systems to maximize efficiency and ensure sustainable management.

This year, we have also committed to participating in leading programs for packaging and waste management, such as SCRAPs, SIGRE, and ECOEMBES, with the goal of optimizing the handling of packaging and waste from pharmaceutical and parapharmacy products. These partnerships not only ensure compliance with current regulations but also promote the implementation of best practices in waste management.

To strengthen the monitoring and implementation of these strategies, in Sant Joan Despí we allocate specific resources to the Environmental Department, including specialized staff and funds dedicated to the continuous improvement of our sustainable practices. In addition, the Purchasing Department issues environmental commitment documents to suppliers, ensuring that sustainability standards are maintained throughout the supply chain and thereby fostering environmentally friendly practices among all our partners and strategic allies.

In Toledo, we have implemented internal recycling projects and employee training with a dedicated budget for waste management. However, we do not yet have information on the effectiveness of resource optimization or on preventive measures regarding waste generation throughout the value chain. Additionally, we strive to increase efficiency in the use of technical and biological materials and to increase the use of secondary raw materials. We are in the process of integrating practices that optimize product durability and increase reuse, repair, and recycling rates.

Furthermore, in Malmö we have conducted environmental product assessments that include, among other data, information on packaging materials and recycling. Although we have not yet implemented specific measures to improve resource efficiency, there is clear potential to prevent waste generation throughout the value chain.

We are taking action to integrate waste prevention into our value chain, optimizing waste management in accordance with the waste hierarchy, and reinforcing a comprehensive approach that is both responsible and circular in our operations.

E5-3: Goals related to resource use and the circular economy

Although we have not yet defined specific goals in areas such as circular product design, the use of circular materials, the reduction of primary raw materials, and the sustainable sourcing of resources according to the principle of cascading use, our efforts to date highlight our commitment to integrating principles of circularity into our operations. Nevertheless, at Reig Jofre, we recognize the importance of aligning our goals with resource

inflows and outflows, as well as waste management, seeking to clearly define which tier of the waste hierarchy our objectives relate to.

In Toledo, we have set a goal to reduce solid waste containing hazardous substances (EWC code 070513) by 5%, focusing our efforts on improving the sorting and recycling of these materials. This type of waste is classified as hazardous according to the European Waste List (EWL), which requires compliance with specific regulations for its handling, transport, and disposal, thereby minimizing risks to health and the environment. Our approach focuses on proper management in line with local and European Union regulations and guidelines, promoting practices that ensure sustained care for our environment.

In Sant Joan Despí and Malmö, in line with ISO 14001 certification, we assess waste consumption and reduction on a quarterly or annual basis, which reinforces our strategic approach.

Through these strategies, we work at all our facilities to maximize long-term efficiency and sustainability, while advancing the integration of circular economy principles and driving continuous improvements in our operational processes. Additionally, we identify opportunities to strengthen our environmental commitments through clear and effective goals, many of which are yet to be defined and discovered.

E5-4: Resource Inputs

To better understand the resources involved in our industrial activity, we highlight the importance of certain essential goods and services. These include the raw materials used in the creation of medicines, such as active ingredients, excipients, and basic manufacturing consumables. Furthermore, containers and packaging play a crucial role in primary, secondary, and tertiary packaging processes.

The following information is presented below:

Indicator	Products and Materials	
	2024	2025
Total Weight Used (t)	5,041.72	3,535.96
Total Weight of Biological Materials (t)	1,956.14	985.89
Total weight of technical materials (t)	3,082.69	2,552.07
Sustainably sourced biological materials (%)	51.44%	53.67%
Total Weight of Recycled or Reused Secondary Components (t)	-	-
Total Weight of Recycled or Reused Secondary Intermediate Products (t)	-	-
Total Weight of Secondary Materials Used (t)	1,074.79	592.50
% Total Secondary Materials Used	21.31%	16.75%

To provide a clear overview of the resources used in our operations, we highlight the use of different categories of materials during the years 2024 and 2025. In 2025, the total weight of all materials used decreased to 3,535 tons, compared to the 5,041 tons collected the previous year. Within these overall figures, it is specified that the total weight of biological materials was 986 tons, while technical materials reached 2,552 tons. Additionally, the percentage of sustainably sourced biological materials is 53.67%, higher than last year's percentage.

The percentage of sustainably sourced biological materials is crucial, considering certification schemes and the principle of material cascading. The report also details the weight of recycled or reused secondary components

and the secondary materials used, which are essential to our sustainable approach in production processes, including primary and secondary packaging. Components encompass the raw materials used in the manufacture of products, such as blister packs and cases, while materials include those used for distribution, such as pallets and boxes. In this latter category, we purchase pallets made from recycled materials.

E5-5: Resource Outflows

Due to the nature of our industry, the shelf life of our products is determined by stability studies and applicable regulatory requirements, and is reflected in the expiration date or best-before date indicated on the packaging.

Regarding recyclability, we can provide the percentage of recyclable content in our products and their packaging, reflecting our commitment to optimizing material use in line with sustainable principles. In fiscal year 2025, the percentage of recyclable content was 6%, although a significant portion of the waste is not disposed of.

As part of our initiative to improve waste management, we present quantitative data on the waste generated at our Sant Joan Despí facilities. This table excludes office waste, as it is not considered material, unless a substantial abnormal waste stream arises.

2025:

Category	Subcategory	Hazardous Waste	Non-Hazardous Waste
Weight of waste avoided (tons)	Weight of recycled waste (tons)	0.06	97.58
	Weight of waste sent for preparation for reuse (tons)	11.74	0.00
	Weight of waste sent to other recovery options (tons)	18.80	239.89
	TOTAL	30.60	337.47
Weight of waste disposed of (tons)	Weight of waste sent to landfill (tons)	373.63	237.27
	Weight of waste sent to incineration (tons)	50.26	505.25
	Weight of waste sent to other disposal options (tons)	106.63	99.82
	TOTAL	530.52	842.35
Total Weight of Waste Generated (Tons)		561.13	1,179.81
% of non-recycled waste		94.39%	
Total Weight of Non-Recycled Waste		1,643.30	
Total Weight of Waste Generated (Tons)		1,740.94	

2024:

Category	Subcategory	Hazardous Waste	Non-Hazardous Waste
Weight of waste avoided (tons)	Weight of recycled waste (tons)	0.58	160.98
	Weight of waste sent for preparation for reuse (tons)	34.57	0.00

	Weight of waste sent to other recovery options (tons)	37.37	126.20
	TOTAL	72.52	287.17
Weight of waste disposed of (tons)	Weight of waste sent to landfill (tons)	343.16	292.04
	Weight of waste sent to incineration (tons)	49.04	559.09
	Weight of waste sent to other disposal options (tons)	90.71	138.89
	TOTAL	482.91	990.02
Total Weight of Waste Generated (Tons)		555.43	1,277.19
% of non-recycled waste		91.18%	
Total Weight of Non-Recycled Waste (tons)		1,671.07	
Total Weight of Waste Generated (tons)		1,832.62 ¹	

The data reflects the weight of recycled waste, waste sent for preparation for reuse, and waste sent for recovery—both hazardous and non-hazardous—as well as the weight of waste disposed of via landfilling, incineration, and other disposal methods. This information will allow us to improve our internal practices toward a more circular economy.

NEIS - S Social

NEIS S1 – In-House Staff

At Reig Jofre, we believe that people are our greatest asset. For this reason, we are committed to fostering a positive work environment that ensures a team of well-trained employees who are passionate about their work and who, in turn, promote an image of a socially responsible company. In this regard, our ultimate goal is to create quality jobs and ensure the health, safety, and well-being of our team while continuing to work on the continuous improvement of working conditions and on equal treatment and opportunities, with a special focus on gender equality.

S1-1: Employee Management Policies

At Reig Jofre, we believe that a socially responsible organization is based on a commitment to human rights, business ethics, and sustainability. Consequently, through this responsibility, we seek to improve quality of life and foster a fair and equitable work environment, promoting a positive impact on our workforce and operations. In this regard, we develop robust policies to identify, assess, manage, and address significant impacts on our staff.

With the safety and well-being of our employees as our top priority, the Occupational Health, Safety, and Environmental Policy is central to this strategy. This policy not only adheres to current regulations but also strives to integrate these principles into all of the organization's processes. We strive for excellence in these areas throughout all our processes, recognizing our team as the essential pillar of our success. We rely on prevention to reduce or eliminate risks in these areas, as well as environmental impacts, not only during the research, development, and manufacturing of products, but also during their use and in the final stages of their life cycle. This preventive approach extends to all personnel working for the Group. Likewise, this policy seeks to ensure compliance with legal and regulatory requirements related to our environmental aspects. For this reason, we promote the efficient use of critical resources such as water, energy, fuels, and raw materials, and we encourage the replacement of conflict-prone materials with less polluting and hazardous alternatives. Furthermore, we foster the active participation of our employees in our environmental and safety initiatives by providing appropriate training and information.

To ensure a safe and healthy work environment, we rely on our In-House Prevention Service (SPP), along with the support of the External Prevention Service (SPA), where QUIRÓN Prevención provides services at our offices in Barcelona and Madrid and at the distribution center in Madrid, while Vitaly manages the SPA at our factory in Toledo. We reinforce our safety practices in the use of equipment and the development of work procedures. We are also committed to using the best available techniques, whenever economically feasible, to minimize waste generation and emissions.

Our commitment to the safety and well-being of our employees is evident in our day-to-day operations through the implementation of procedures and improvement initiatives that minimize the risk of accidents and maximize the well-being of our employees. To ensure the proper functioning of this System, various departments collaborate to clearly meet our health and safety objectives.

In this regard, we provide lightweight and comfortable personal protective equipment, tailored to the specific needs of each type of work, ensuring that our operations are carried out in accordance with best practices in safety and well-being, thereby reflecting our commitment to quality, safety, and sustainability.

In our quest to create an optimal work environment, we have Occupational Safety and Health Committees that meet at least four times a year to evaluate and improve our practices. We conduct comprehensive assessments

and re-assessments of occupational risks, performing detailed analyses of work areas and positions, and preparing reports on safety, industrial hygiene, and ergonomics. We also schedule regular measurements to monitor factors such as noise, antibiotic dust, and other chemical contaminants, ensuring appropriate temperature and lighting conditions. We are currently in the initial phase of a project to assess aspects related to our employees' workplace well-being, with the aim of comprehensively understanding psychosocial risks. This project involves representatives from both the workforce and the organization itself, and in its first phase, it will focus on our Barcelona offices, the distribution center, and the commercial division in Madrid. The study is scheduled for 2026 and will culminate in the preparation of a psychosocial risk report.

Annually, we review our occupational risk management processes through audits and thoroughly investigate any accidents to prevent future incidents. We also provide legal advice and manage relationships with public institutions, complementing these efforts with external audits every four years to ensure compliance and continuous improvement.

We firmly adhere to human rights regulations at all our locations, including the Universal Declaration of Human Rights, as reflected in our Sustainability Policy. Every aspect of personnel management reflects this commitment, guided by a statement signed by the Head of HR, in line with the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises. Our Sustainability Policy lays the foundation for respecting and complying with these principles, stipulating the need to implement preventive practices and actions to achieve the highest level of safety, health, and well-being in the workplace, ensuring decent working conditions, as well as always guaranteeing workers' right to privacy, consistently respecting diversity, and promoting equal opportunities and non-discrimination on the basis of gender, age, disability, or any other circumstance, while fostering diversity, social inclusion, and an appropriate, dignified, and professional work environment.

In this vein, to ensure an equitable work environment, we have implemented various strategies and policies that promote fair and accessible treatment for all our employees and collaborators. We base our practices on a strong commitment to equality, providing tools and channels to report irregularities safely and confidentially. This system not only protects the fundamental rights of our workforce but also extends to our suppliers, who adhere to a Code of Ethics that ensures compliance with human rights regulations.

Our organizational culture reflects a firm commitment to the prevention and eradication of human trafficking, forced labor, compulsory labor, and child labor within our operations and supply chain. The national laws in effect at our locations prohibit these practices. To ensure compliance, we conduct GMP visits and audits of key suppliers. To date, we have not received any complaints related to these issues, indicating that our efforts are on the right track to prevent such situations. However, we remain vigilant and proactive, ensuring that our operations meet the highest ethical and legal standards, reaffirming our dedication to a fair and respectful work environment.

Our efforts to eliminate discrimination and harassment are supported by the Equality Plan signed in 2024, which guarantees equal treatment and opportunities for men and women in terms of employment, training, promotion, and working conditions, while also ensuring a work-life balance. The Equality Commission, composed of delegates and representatives from the Group, plans clear actions to reduce inequalities and promote gender equality. Its members have received specialized training to implement measures that prevent workplace discrimination and facilitate work-life balance, supervised by an Equality Officer responsible for ensuring their proper implementation.

Finally, we foster a work environment based on respect and freedom, with a zero-tolerance policy toward sexual harassment and discrimination. This principle is supported by a Harassment Prevention Protocol, which is scheduled to be finalized by 2025 and is expected to be implemented and published in 2026. Developed by the Equality Commission, this protocol addresses prevention and intervention in harassment situations, in addition

to including comprehensive investigation procedures to address potential rights violations, ensuring that all complaints are handled calmly and transparently. We are proud to have equitable gender representation at all hierarchical levels, which helps maintain one of the lowest pay gaps in our sector. Furthermore, we are committed to continuously updating the collective bargaining agreement, actively participating in forums and committees where specific concerns are addressed, facilitating the resolution of questions and the achievement of agreements beneficial to all parties involved.

S1-2: Processes for collaborating with employees and worker representatives on incidents

Given the importance of fostering a transparent and collaborative work environment among employees, at Reig Jofre we prioritize the promotion of social dialogue. Communication and collaboration between staff and representatives take place through works councils, which serve as the workers' representatives at the group's various locations.

We have two centers: one that includes employees from Greco and Toledo, and another that covers employees from the sales network and Sant Joan Despí. Works council meetings, in which all council members participate, are held quarterly. Additionally, various committees are organized with working groups composed of members of the Legal Workers' Representation (RLT) and the company to address specific topics such as absenteeism, training, and equality. These regular meetings and committees take place in an atmosphere of collaboration and respect, where significant issues are identified and managed.

Likewise, relevant issues, proposals for improvements, and employee requests are addressed, in addition to renewing or modifying existing agreements. Through this framework of collaboration, we ensure that staff concerns are brought to light and taken into account, always respecting freedom of association and providing the necessary resources to exercise these fundamental rights. The deliberations of the committees—such as the Equality Committee, the Training Committee, and the Health, Safety, and Environment Committee—are integrated into the Group's strategic decisions, renewing and modifying agreements to reflect the impacts on our strategy and daily management.

We also promote freedom of association and collective bargaining, ensuring that our employees can exercise these rights with the backing of local labor laws. We facilitate communication and provide resources for constructive meetings and negotiations, fostering a collaborative environment. In turn, we collaborate with employee representatives, enabling the joint approval of the Equality Plan and the Harassment Prevention Protocol. These tools maintain a safe and equitable work environment, ensuring that employees' perspectives—especially those of the most vulnerable—are understood. Currently, there is no standardized global system in place to assess the effectiveness of this collaboration. Although the relationship with employees is generally perceived as positive, as reflected in the minimal number of complaints or incidents reported through the communication channel, we have received complaints filed with the equality commission. This suggests that, while there are no formal metrics for systematic evaluation, the work climate and the receptiveness of existing agreements contribute to maintaining a collaborative and satisfying work environment for employees.

S1-3: Processes to address negative incidents and channels for employees to express their concerns

We are fully committed to transparency, integrity, and the defense of human rights and the labor rights of our employees. To fulfill this commitment, we have established the Ethics Channel, through which employees can express their concerns safely and confidentially. The Ethics Channel is used to identify and address negative impacts fairly and impartially, receiving reports from employees both through direct communication and via suggestion boxes. Currently, this Channel is overseen by the Ethics Committee, which has delegated the management and routine processing of communications to the Group's General Counsel.

Reports received through the Ethics Channel are carefully evaluated to determine the need to initiate investigations, which are generally limited to a three-month period but may be extended if legal proceedings are required. Personal data related to these investigations is initially retained for three months and then blocked or anonymized for three years. This data is preserved for up to ten years after an investigation is concluded and is accessible exclusively to the competent authorities. Through this system, the channel ensures the confidentiality of both identities and actions, allows for anonymous reporting, and offers employees the right to an in-person meeting with the Channel Manager within a maximum of seven days.

Access to received communications is limited to members of the Ethics Committee, the person authorized to impose sanctions, any internal or external advisors who may be appointed, and the Data Protection Officer, if necessary. The data and information provided are processed for the purpose of addressing, analyzing, and implementing appropriate corrective measures.

We foster an environment of trust and safety by ensuring that reporting channels are accessible, while guaranteeing confidentiality and protection for those who raise concerns. We ensure that employees can report any concerns without fear of retaliation.

S1-4: Adoption of measures related to material incidents involving our own personnel, approaches to mitigate material risks and capitalize on material opportunities related to our own personnel, and the effectiveness of such actions

Risk management is an essential component of our strategy to reduce negative impacts on workers' health and safety, their labor rights, and their well-being. This approach is considered a material issue of high importance, ensuring that every aspect of our operations is monitored to protect our employees. Our comprehensive system is aligned with COSO ERM and ISO 31000 standards, extends to all areas, and encompasses a rigorous assessment of our risk management and industrial hygiene practices.

In the laboratory setting, workers must strictly follow personal safety protocols, which include the use of safety goggles, valve-equipped filtering respirators, chemical-resistant gloves, and lab coats when handling chemical agents such as organic vapors, acetonitrile, methane, and metals in their various forms. These protective items are essential to ensuring safety in environments where continuous sampling of contaminants takes place. To address these deficiencies, we have implemented corrective containment systems and flexible isolators, thereby raising the level of operational safety. Additionally, regular validations of the systems are conducted to verify their efficiency in capturing contaminants. As these improvements have been consolidated, we have reinforced the use of personal protective equipment, such as FFP3 respirators, protective clothing, and double gloves, providing additional safeguards.

Analysis follows recognized methodologies such as NIOSH and COSHH Essentials, adapted to handle APIs based on their hazard level and potential exposure. Many assets require closed systems and localized extraction, such as liquid assets that demand PPE and adequate containment. In specific situations, where substances such as Minoxidil and Ganciclovir require a higher level of containment, it is essential to implement closed systems to prevent any direct contact with the operator.

Simultaneously, at the Sant Joan Despí production plant, the various tasks performed by workers are evaluated thoroughly and comprehensively based on their exposure to chemical and absorbent contaminants. Preventive measures in this environment include maintaining ventilation systems in optimal condition and conducting periodic measurements of ambient concentrations, ensuring that appropriate personal protective equipment is provided for each workstation to guarantee the highest level of safety. This meticulous analysis of exposure to chemical contaminants and APIs reaffirms our comprehensive commitment to the protection of our own personnel. Within the plant, different types of workers, such as operators and production supervisors, have defined roles that require specific skills and strict adherence to containment measures.

Our comprehensive approach encompasses ongoing staff training, the signage of risk areas, and the establishment of procedures for safe handling, emphasizing the importance of cleaning practices after each operation involving hazardous substances. Additionally, we promote periodic inspections that include cleaning and verification of ventilation and extraction systems, which are essential for keeping contaminant levels under control, both in the laboratory and in production.

We also use a Risk Map approved by the Audit Committee and the Board of Directors, a robust system that defines impact scales and assesses the probability of occurrence for each identified risk. This tool is essential for managing these concerns in a structured and efficient manner. The conclusions of these efforts reaffirm our firm commitment to the continuous improvement of our risk prevention and response system.

At Reig Jofre, we also address the management of impacts, risks, and opportunities within the workforce regarding equality and non-discrimination through a comprehensive approach that goes beyond our formal policies. Our actions are designed to maintain a safe and respectful work environment, free from harassment and discrimination, with an emphasis on initiatives to prevent and address sexual and gender-based harassment through protocols agreed upon by the Standing Committee on Equality.

With sustainability as a core value in all our decisions and actions, the well-being of our employees is a priority in managing workplace impacts and risks. For this reason, the organization of work is a necessary condition for ensuring the success and well-being of our employees. Since 2020, we have promoted work flexibility in our positions that do not require physical presence, offering diverse schedules that strengthen the balance between personal and professional life. We support remote work to enhance the team's overall well-being and foster collaborative environments. Work-life balance is enhanced through a schedule adapted to employees' needs, ensuring an appropriate organization of work time centered on employee well-being. This is evident in the intensive shift model designed to facilitate the integration of personal responsibilities, including individual arrangements for family care, thereby minimizing the risks of neglect in domestic settings.

Gender diversity is a reality in our company, reflected across all departments and especially in critical areas such as research and development (R&D&I). We ensure equality in base pay and training opportunities, maintaining one of the highest rates of women in leadership roles within the pharmaceutical sector, which also has one of the lowest pay gaps in the Spanish economy. Likewise, we promote workplace inclusion by integrating employees with functional diversity and maintaining a workforce comprising 24 different nationalities, with a strong commitment to preventing cultural and sexual discrimination in advertising, supported by our partnership with AUTOCONTROL.

This dynamic and inclusive approach not only manages risks but also capitalizes on the opportunities offered by a diverse and committed workforce. Labor relations based on mutual respect and freedom are central to our ongoing effort to strengthen our position as a socially responsible and equitable entity.

We have made progress toward a safer, more transparent, and more responsible work environment, aligned with the highest standards of ethics and safety. This allows our employees to perform their duties in a protected and stimulating environment. We encourage their active participation, positively impacting the organizational culture and fostering an open, collaborative work environment committed to respect and integrity.

S1-5: Goals related to the management of material adverse incidents, the promotion of positive incidents, and the management of material risks and opportunities

We base our goals on a comprehensive framework of internal regulations, including the Compliance Policy and the Code of Ethics. Our strategic actions align with the Sustainable Development Goals (SDGs), with a commitment to people as one of the most important pillars, emphasizing corporate values that promote safety, training and development, labor rights, equality and non-discrimination, and overall workplace well-being. This is reflected in our efforts to address impacts and risks to the workforce, thereby promoting optimal working

conditions. Additionally, project management strengthens cross-functional and multidisciplinary teams, adding depth and delegation within the organization. With this approach, we seek active employee engagement and performance monitoring, which allows us to adjust and improve our practices.

Although we currently do not have specific goals, as part of our occupational risk prevention (ORP) practices, we are committed to reducing the number of accidents. This commitment is inherent in our workplace safety and well-being policies. We will continue to evaluate and adjust our strategies to define concrete goals that effectively contribute to the well-being of our employees and organizational development.

S1-6: Characteristics of Employees

At the end of this fiscal year, we have a team of 1,441 people (1,431 in the previous year), balanced in terms of gender, with a majority of women (59%). Additionally, it should be noted that when including employees of Leanbio, S.L. and Syna Therapeutics, S.L., this figure would rise to an average of 1,497 employees, in line with section 24.a) of the Consolidated Financial Statements. However, as detailed in section *BP-1: General Basis for the Preparation of the Report* of this Report, sustainability data relating to these companies are not included in this report due to their immateriality.

Number of employees by gender and country:

	2025				
	Number of employees (Headcount)			Percentage of employees (Headcount)	
	Men	Women	Total employees	Men	Women
Spain	459	659	1,118	41%	59%
Sweden	54	87	141	38%	62%
United Kingdom	2	0	2	100%	0%
Czech Republic	4	4	8	50%	50%
Portugal	4	4	8	50%	50%
Poland	9	9	18	50%	50%
Belgium	5	4	9	56%	44%
France	53	84	137	39%	61%
Total	590	851	1,441	41%	59%

The data for the United Kingdom for 2024 has been restated, and figures for that year are now available, representing an improvement in the quality of the reported data:

	2024				
	Number of employees (Headcount)			Percentage of employees (Headcount)	
	Men	Women	Total employees	Men	Women

Spain	471	627	1,098	43%	57%
Sweden	45	85	130	35%	65%
United Kingdom	2	0	0	100%	0%
Czech Republic	1	0	1	100%	0%
Portugal	4	4	8	50%	50%
Poland	9	17	26	35%	65%
Belgium	5	4	9	56%	44%
France	59	98	157	38%	62%
Total	596	835	1,431	42%	58%

Number of employees by contract type and work schedule, by gender:

	2024			2025		
	Men	Women	Total employees	Men	Women	Total employees
Total number of employees (Headcount)	596	835	1,431	590	851	1,441
Number of permanent employees (Headcount)	558	795	1,353	579	817	1,396
Number of temporary employees (Headcount)	36	40	76	11	34	45
Number of employees with non-guaranteed hours (Headcount)	0	0	0	0	0	0

The table shows that, in 2024, the total workforce consisted of 1,431 employees, with a majority of women (835) compared to men (596), highlighting progress in gender representation. For 2025, we have 1,441 employees, indicating an expectation of continued equity in this representation. A similar distribution is observed among the total workforce, with 590 men and 851 women, as well as among permanent and temporary employees. In the latter category, it is evident that the vast majority of our in-house staff have permanent contracts.

It should be noted that the group does not include the categories “other” and “unspecified” in the gender variable.

Number of employees who have left the company and turnover rate:

	2024	2025
Employees who have left the company	87	82

Total employees	1,421	1,441
Turnover rate	6%	6%

By 2025, the turnover rate stands at around 6%, a figure comparable to that of 2024. These figures suggest high job satisfaction and a stable, positive work environment, indicating that the company is a place where employees want to stay. Maintaining this trend of low turnover is crucial to ensuring a committed and productive workforce.

S1-9: Diversity Metrics

Gender distribution by number and percentage in senior management:

	2024		2025	
	Male	Women	Men	Women
Number of employees in senior management (with an employment relationship)	35	34	38	35
% of employees in senior management	50.72%	49.28%	52.05%	47.95%

Including data on senior management by gender in our analyses is vital to understanding how diversity is reflected at key decision-making levels within our organization. Gender representation and equity in senior management are not only an indicator of the opportunities we offer our employees, but also a reflection of our organizational commitment to equality.

In 2025, we see that there are 38 men and 35 women in senior management, a breakdown similar to that of the previous year. These figures underscore our commitment to an equitable organizational structure, in line with the progress we have seen in overall gender representation within the workforce.

Distribution of employees by age group:

	2025			
	Number of employees (number of people)		Percentage of employees (number of people)	
	Male	Women	Male	Women
Under 30	82	127	6%	9%
30–50 years	322	479	22%	33%
>50 years	186	245	13%	17%

	2024			
	Number of employees (number of people)		Percentage of employees (number of people)	
	Men	Women	Male	Women
Under 30	82	137	6%	9%

30–50 years	339	472	24%	33%
>50 years	173	226	12%	16%

This breakdown by gender and age allows us to identify trends in the representation of different age groups and assess how our labor policies impact employees across various age brackets.

In 2024, the table shows a significant number of employees in the 30–50 age range, with 339 men (29%) and 472 women (28%), demonstrating a strong workforce presence among those of working age. Those under 30 total 82 men and 137 women, representing a smaller percentage but indicating potential for future growth in young talent. For employees over 50, there are 173 men (15%) and 226 women (14%), reflecting an adequate pool of experience and knowledge.

By 2025, a similar pattern is observed, with 322 men and 479 women in the 30–50 age range, which remains the predominant group.

S1-10: Fair Wages

At Reig Jofre, we have implemented a robust methodology to ensure that all our employees receive a living wage, in line with the applicable regulations in each country where we operate. Excluding interns and trainees, we have defined the lowest salary within the lowest pay category to conduct this analysis.

All Reig Jofre employees are covered by the current labor laws of the country where we are located. We ensure that all our wage practices are aligned with the relevant collective bargaining agreements (in Spain, the General Agreement for the Chemical Industry), guaranteeing that our working conditions are consistent and adequate across all our locations. We reinforce our philosophy of ensuring a living wage through our commitment to providing employees with compensation above the legal minimum wage. We conduct a continuous analysis of salary structures to ensure internal and external equity, which involves adjusting salary scales to reflect changes in the cost of living and labor market conditions. Furthermore, this culture of equality and recognition of talent is fostered through policies that promote transparency and the reduction of pay disparities. In this regard, all our employees, at all our work sites, receive an adequate salary.

S1-16: Compensation Parameters (Wage Gap and Total Compensation)

In our organization, wage differences are based exclusively on the experience and responsibilities associated with each position, ensuring that the selection of new staff is free from discrimination based on gender, age, race, and other personal circumstances. This is reflected in the practices of the pharmaceutical sector, which boasts one of the highest proportions of women in leadership roles and has one of the lowest pay gaps compared to the Spanish economy, contributing positively to this reality. At Reig Jofre, gender equality is a reality in all departments, especially in critical areas such as research and development (R&D&I), where the base salary is consistent with the professional group and equal opportunities for training and professional development are offered.

Gender Pay Gap:

To date, we have complied with the methodology established by Law 11/2018, and in response, the pay gap calculated using this methodology can be found in the section “Appendix I: Additional Information on Law 11/2018” of this Report.

Similarly, we have worked hard and invested significant effort toward the goal of calculating the pay gap in accordance with the methodology specified by the CSRD to comply with the legislative obligations in force at all times. However, from this perspective, the way in which CSRD requires the calculation of the pay gap for the

entire Group differs from the way in which data has been obtained to date, and it has not been possible to obtain it. That is why, during 2026, we will continue working and will focus our efforts on obtaining the data in accordance with CSRD’s requirements.

Ratio of the total annual compensation of the highest-paid individual to the average total annual compensation of all employees, excluding the highest-paid individual:

The ratio of the highest salary to the average salary was 9.74 to 1 in 2025, compared to 9.78 to 1 in 2024. These figures apply only to Spain. We are working to process data from our international subsidiaries so that it can be aligned with the Spanish data regarding purchasing power parity, which varies between countries even for the same salary.

This information provides additional insight into pay equity within our organization, complementing our ongoing commitment to ensuring that pay differences are based on the experience and responsibilities associated with each position.

S1-17: Incidents, complaints, and serious incidents related to human rights

Our system for reporting human rights impacts is transparent and confidential. Reports are received through our Ethics Channel (see section S1-3 for more information) for employees and stakeholders, suggestion boxes, and direct communication with managers and Human Resources.

The following table reflects our monitoring and accountability regarding critical issues such as discrimination and human rights. For 2024 and 2025, we have not recorded any incidents, complaints, or serious occurrences related to human rights. This calculation includes the total number of discrimination cases, the number of complaints submitted through internal channels, and the OECD National Contact Points for Multinational Enterprises each year. It also reflects the total amounts of fines, penalties, and compensation for both complaints and serious human rights incidents, such as cases of child or forced labor.

Having these exact figures is vital, as it helps the organization implement effective corrective measures and strengthen fair labor practices, contributing to an environment where integrity and respect for human rights are fundamental principles. This approach supports our ethical commitment and corporate social responsibility, promoting equity and justice in all our operations.

	2024	2025
Total number of discrimination cases, including harassment	0	0
Number of complaints filed through internal channels	0	0
Number of complaints submitted through the OECD National Contact Points for Multinational Enterprises	0	0
Total amount of fines, penalties, and damages awarded as a result of cases and complaints	€0	€0
Number of serious human rights cases (child labor, forced labor)	0	0
Total amount of fines, penalties, and damages awarded for human rights violations	€0	€0

NEIS G1 – Business Conduct

This chapter provides a comprehensive overview of Reig Jofre’s business conduct and governance, addressing corporate ethics, anti-corruption efforts, supplier management, and commitments regarding political influence. The company seeks not only to comply with regulations but also to promote resilience, local economic growth, and sustainability, ensuring a positive impact on society and the environment.

G1-1: Corporate Culture and Policies on Corporate Culture and Business Conduct

Reig Jofre’s corporate culture is grounded in a strong ethical foundation that permeates every aspect of the organization, incorporating environmental and social commitments. It centers on respect for human rights, which are essential to our business conduct and corporate responsibility, and is guided by four key values:

- Human side of science: We are approachable and accessible. We speak person-to-person. Universality helps us understand the humanity in all of us.
- Tradition of Innovation: We are always on the move, striving to stay ahead of patients’ needs and the latest advancements in pharmaceutical technologies. Since our inception, our resilience and innovation have enabled us to grow sustainably and with a commitment to health and the industry, overcoming every challenge we face.
- Impact Makers: We are committed to always seeking the greatest impact on health for the greatest number of people, prioritizing the efficiency of our activities and operations so that our actions and solutions generate a positive impact on society. We are also committed to the honest relationships we build with our ecosystem, which allow us to play a role in accelerating innovation.
- Action-driven: We are *doers*; we make things happen, advancing and accelerating access to healthcare solutions. Cutting-edge science and technology enable us to move from scientific discovery to action, adding value and making healthcare accessible to all.

These principles guide the group toward its purpose and reflect its commitment to accessibility and continuous progress.

Reig Jofre’s core values are reflected in its robust *Compliance System*, which includes the *Compliance Policy* (revised and approved by the Board of Directors in 2025), the *Compliance Manual*, the risk report and criminal risk map, the Code of Ethics (also revised and approved by the Board of Directors in 2025), the Anti-Bribery Policy, the Ethics Channel, and the Protocol for Managing the Ethics Channel and Investigations (approved by the Board of Directors in 2025), and the Ethics Committee. This system is designed to minimize and control criminal conduct and irregularities, ensuring that the group’s activities are legal and ethical. All policies are approved by the Board of Directors.

The *Compliance Policy* aims to inform and raise awareness among all employees regarding the importance of regulatory compliance, the prevention of criminal risks, sustainability, and adherence to pharmaceutical industry standards. Furthermore, it ensures that the group fulfills its control and oversight duties by establishing measures to prevent and detect criminal risks.

The *Compliance Manual* is crucial for guiding the Ethics Committee, which is responsible for overseeing ethical and regulatory compliance, and the management team, with the aim of promoting integrity and respect for applicable laws and industry standards.

The Code of Ethics and the Anti-Bribery Policy¹ embody the Group’s values, reinforcing integrity and transparency in all our actions. These policies ensure a fair environment, promote legality and compliance with pharmaceutical

regulations, combat corruption, and foster fair competition. Within this framework, the Ethics Channel plays a crucial role in ensuring transparency and confidentiality when reporting negative impacts on human rights and breaches of the compliance system. Accessible from the corporate website and via links included in the various policies of the system, available on the Group's intranet, this channel is open to both employees and external collaborators and is governed by a Policy of Use and a Management Protocol that ensure the confidentiality of reports.

Information submitted through the Ethics Channel is evaluated to determine whether to initiate investigations, which are generally limited to three months but may be extended if necessary, due to legal proceedings. Personal data is retained for three months, then blocked or anonymized for three years, and preserved for up to ten years after investigations conclude, accessible only to competent authorities. The Ethics Committee conducts the investigations, which are managed by the *Head of Legal*. Access to communications received through the Channel is also granted to HR (only in the event that disciplinary action is required), to data processors, and to the Data Protection Officer (DPO). Communications may be shared with other parties involved as required. As a result, this Channel guarantees the confidentiality of identities and actions, allows for anonymous reports, offers the right to an in-person meeting with the Channel's manager within a maximum of seven days, prohibits retaliation against whistleblowers, and provides access to an independent channel, in compliance with data protection under Law 2/2023. The findings of investigations are documented and communicated to the Audit, Compliance, and Conflict of Interest Committee, which acts as a liaison with the governing bodies to ensure an appropriate response.

In addition to this Ethics Channel, Bioglan, in Malmö, Sweden, operates its own Ethics Channel through Visslan. This channel, distinct from the Group's channel (which operates through EQS), is managed by an external *Compliance Officer*, "*Whistle Compliance Solutions AB*," and an external law firm. Although Bioglan does not have its own Ethics Committee, it has a *Work Environment Group* composed of representatives from management, employees, and HR. In 2025, there were no dismissals due to violations, and only three unfounded complaints were received through the Ethics Channel in Spain, with no investigations initiated or records opened regarding them. This system fosters a culture of integrity, facilitating the investigation of complaints to maintain a responsible work environment.

With a continuous focus on improvement and the implementation of sound practices, Reig Jofre has developed a comprehensive Compliance System to effectively manage business conduct risks. Since 2020, we have managed business conduct risks through a robust system of policies, including the Anti-Bribery Policy and a Supplier Code of Conduct, aligned with international standards such as COSO ERM and ISO 31000. Through this process, we have developed a Risk Map. We classify these risks into four categories: strategic, operational, reporting/financial, and compliance, highlighting high-impact areas such as environmental, social, and personnel issues; human rights; the fight against corruption and bribery; and sustainable development.

The Ethics Committee oversees this policy framework to ensure integrity and accountability throughout our value chain, prohibiting incentives that compromise objectivity. We publish all payments made under the heading "Transfers of Value" annually to ensure financial transparency. Although we are not subject to Law 10/2010, we have implemented an internal system that monitors cash flows, complying with the Tax Agency's SII System and reporting transactions involving tax havens.

Within the context of our Compliance System, issues related to the Internal Code of Conduct (RIC), updated in 2021, can be addressed through the Regulatory Compliance Unit, which is primarily used for communications related to the RIC and the Securities Market. The Ethics Committee, on the other hand, manages the implementation of this system and the Ethics Channel Management Protocol, in addition to investigating other illegal activities. Thus, the Regulatory Compliance Unit serves as a dedicated channel for addressing and communicating issues related to the RIC within the framework of our compliance system, reflecting our commitment to ethics, transparency, and sustainability.

In addition to our corporate policies, we strive to achieve the highest level of compliance within the sector. As a result of our ethical commitment, we are partners with pharmaceutical institutions such as ANEFP, AUTOCONTROL, AESEG, and FARMAINDUSTRIA, as well as associations dedicated to promoting the health entrepreneurship ecosystem, such as CataloniaBio&HealthTech and ASEBIO. We adhere to ethical codes and are committed to ethical and transparent practices, as demonstrated by our adherence to the Spanish Code adopted by FARMAINDUSTRIA since 1991.

G1-2: Management of supplier relationships

At Reig Jofre, our operations are guided by a solid ethical foundation centered on transparency, integrity, and accountability. We are committed to strengthening the resilience of our value chain by establishing sustainable, long-term relationships with our suppliers that respect human rights and foster social development.

We recognize the importance of our suppliers and establish lasting relationships based on financial, environmental, social, and governance criteria. Based on these principles, we prohibit child and forced labor, ensuring compliance with regulations through GMP audits of our key suppliers. Beyond compliance, in 2021 we introduced the Guide to Good Labor Practices, establishing standards to promote sustainability and social responsibility, ensuring a positive impact on society and the environment.

To ensure the quality and efficiency of our suppliers' operations, we are committed to maintaining a robust and ethical supply chain through an Annual Supplier Audit Plan. These audits focus primarily on quality aspects, as required by ESG practices, and do not include a direct assessment of social and environmental responsibility, which is conducted independently. In turn, our Supplier Code of Conduct, approved in 2024, is an essential component that we have integrated into the Purchasing Terms attached to purchase orders, although it is not part of the audits. This code establishes expectations and responsibilities for our business partners, recognizing them as a vital extension of the company. It covers principles of integrity, respect, legal standards, and human rights, including the prohibition of forced and child labor. Additionally, it also covers fair labor practices, environmental aspects, and data protection, ensuring that suppliers comply with these principles in all their interactions with the group.

As part of our strategy, we continue to prioritize purchasing from local suppliers (*zero-mile*) to boost the local economy and ensure a more resilient and sustainable supply chain, with at least one source of raw materials from Europe, and reaffirming our commitment to the local industrial fabric. In this regard, at Reig Jofre we are integrating new social and environmental criteria into supplier selection by 2025 through the inclusion of sustainability clauses in new contracts. For direct suppliers, sustainability aspects will be incorporated into the selection process, while for indirect suppliers, the existence of a Code of Conduct will be verified. Purchase orders incorporate this Code to ensure ethical principles. Likewise, we will conduct risk analyses and, in high-risk cases, implement audits and specific clauses in quality agreements to mitigate negative impacts.

By establishing key collaboration between departments, at Reig Jofre we ensure the effective integration of our operations. The Finance department manages payments, while the Purchasing department informs suppliers of the payment terms and methods determined by Finance. These practices not only ensure that our supply chain meets quality standards and supplier payment deadlines, but also actively contribute to local economic development and sustainability.

G1-3: Prevention and Detection of Corruption and Bribery

At Reig Jofre, our commitment to ethics is manifested through a detailed Compliance System designed to prevent, detect, and investigate corruption and bribery, primarily articulated through our Anti-Bribery Policy, which seeks to prevent corruption with a strict zero-tolerance approach. This Policy applies to all employees, executives, and members of the Reig Jofre Group's Management Bodies, who are responsible for complying with

the Policy in the performance of their duties, acting ethically, respecting regulations, and avoiding undue influence on professional decisions.

The System, based on the approach of the Compliance Policy, is overseen by the Ethics Committee, which is responsible for ensuring its implementation, conducting regular reviews, and addressing reports of non-compliance. This system is complemented by the Criminal Risk Prevention Policy and the Corporate Defense Manual, which provide clear guidelines for managing threats to corporate integrity and proactively addressing risks. In addition, we have established a Criminal Risk Inventory and a Risk and Control Matrix to manage potential vulnerabilities within our operations, guided by the Code of Ethics, which reinforces the integrity standards to which the company and its employees adhere.

Through training programs and communication channels, a thorough understanding of the Group’s ethical policies is ensured. The aforementioned Anti-Bribery Policy is disseminated through the Training Plan, developed for the first time in 2025 by the Ethics Committee, the Training Commission, and Reig Jofre’s Training Site (TRS), ensuring that all employees are familiar with and understand the rules and procedures that underpin the organization’s ethical culture. The training model is flexible, combining in-person and online training, and is tailored to the functions and risk level of each job position. This Compliance and Anti-Corruption Training Plan, developed by the Ethics Committee, is tailored to the risk profiles and needs of the Board of Directors, the Audit Committee, management, and the rest of the employees. In this regard, in 2025, four specific training sessions were conducted for at-risk personnel, specifically those employees in positions most exposed to potential conflicts of interest and corrupt practices, due to their critical roles such as financial management or negotiation, in addition to the training provided through reading the Compliance System documents via the TRS platform and the infographics and awareness-raising initiatives carried out through the “RJ With You” intranet and internal newsletters.

The Ethics Committee is responsible for overseeing and ensuring the proper dissemination of the Training Plan. This Plan offers general training on the compliance system, internal policies, criminal liability, and reporting mechanisms for potential violations; as well as specific training on managing the Ethics Channel, the role of the Ethics Committee, and the prevention of corruption and the management of ethical and criminal risks. In addition, awareness campaigns and refresher training programs are conducted every three years, including criminal risk assessments and tests to measure their effectiveness. Reig Jofre also interacts with stakeholders (pharmacies) through an interactive platform for pharmacies. To ensure that all employees are informed and have access to the Anti-Corruption Policies and Manuals, we use the TRS (Training Site) to ensure that employees access and confirm their understanding of the documentation. The documentation is also available on the Group’s intranet. These efforts guarantee accurate and accessible information, reinforcing our commitment to transparency and integrity.

	2025
Number of employees classified as positions at risk of corruption and bribery who have completed anti-corruption training programs during the fiscal year	210
Total number of in-house staff classified as positions at risk of corruption and bribery	343
Percentage of in-house staff classified as positions at risk of corruption and bribery who have completed anti-corruption training programs during the fiscal year	61%

The information for this first reporting period under CSRD has been compiled, so that a breakdown is only available for the 2025 fiscal year. It should be noted that all at-risk personnel, and generally all personnel in Spain, have received compliance training through the TRS. This training has focused specifically on the company’s Compliance Policy and Anti-Bribery Policy.

This means that, during 2025, the 210 individuals identified as being in risk positions in Spain and affiliated with Laboratorio Reig Jofre, S.A., have completed this essential training.

Within this risk group, 143 people have participated in specific and general compliance training sessions. These sessions, delivered in an interactive format (both in-person and online), have covered key topics such as:

- The anti-bribery policy for the sales network.
- The management of complaints and investigations through the Ethics Channel.
- Specialized training for members of the Ethics Committee.
- General principles of criminal compliance.

This commitment to training underscores our dedication to maintaining the highest ethical and compliance standards in all our operations.

G1-4: Confirmed cases of corruption or bribery

	2024	2025
Number of convictions and amount of fines for violating anti-corruption and anti-bribery laws	0	0
Any actions taken to address violations of anti-corruption and anti-bribery procedures and regulations corruption and bribery	No violations of anti-corruption and anti-bribery procedures and regulations have been recorded.	No violations of anti-corruption and anti-bribery procedures and policies have been recorded.
Total number and nature of confirmed cases of corruption or bribery	0	0
Number of confirmed cases in which the company’s own staff members were dismissed or disciplined for cases related to corruption or bribery	0	0
Number of confirmed cases involving contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery	0	0
Details of public legal proceedings related to corruption or bribery initiated against the company and its own personnel during the reporting period and the outcomes of such proceedings	NA	NA

G1-5: Political influence and lobbying activities

The purpose of this disclosure requirement is to report on Reig Jofre’s activities and commitments related to the exercise of political influence, including participation in lobbying activities involving various stakeholders. Advocacy is a legitimate and essential practice in the democratic process, as it enables dialogue and the communication of perspectives to political leaders.

The Ethics Committee is responsible for overseeing and ensuring transparency and ethical compliance in these activities. We focus on clearly communicating our actions and commitments to stakeholders, reinforcing transparency in all our operations and ensuring that its decisions are not unduly influenced. Therefore, Reig Jofre acts in accordance with the Code of Ethics, ensuring that its practices are transparent and responsible at all times. The company’s ethical commitment is reflected in its policy of not making direct or indirect contributions to political campaigns, political parties, or candidates. Accordingly, we have not made any political contributions, whether in kind or financial, during the year 2025. Furthermore, we ensure that no member of the administrative, management, or supervisory bodies has recently held comparable public office. These measures guarantee that Reig Jofre operates with an independent and ethical approach, positively impacting its stakeholders and strengthening its corporate social responsibility across all its operations.

Reig Jofre is registered in the EU Transparency Register under identification number 3259874101001-35. Driven by our commitment to engagement and ongoing dialogue with all our stakeholders, including legislators and political leaders, we actively contribute to various European initiatives aligned with our mission to strengthen the resilience, innovation capacity, and autonomy of the European pharmaceutical industry.

G1-6: Payment Practices

	2024	2025
Average time it takes the company to pay an invoice from the date on which the contractual or legal payment term begins, in number of days	37	28
Number of legal proceedings currently pending due to late payments	0	0
Description of Reig Jofre’s typical payment terms in number of days by main supplier category and the percentage of payments that comply with these standard terms	The company applies differentiated payment terms depending on the main category of suppliers, with conditions that typically include immediate payments, or payments within 30, 45, or 60 days, depending on the nature of the service and the type of contractual relationship. Overall, most obligations are met within the standard terms defined for each category, maintaining a high degree of compliance with the established payment terms.	
Supplementary information necessary to provide sufficient context.	The information was obtained by analyzing 100% of the invoices and payments for the fiscal year, without using sampling. The data was calculated by grouping transactions according to the agreed-upon payment terms and comparing the actual payment period with the standard payment period. Thus, the results fully and accurately reflect the reality of the company’s payments.	

APPENDICES

Appendix I: Additional Information Law 11/2018

Contribution to Local Development and Territory

Our commitment to health goes beyond the production and development of products. At Reig Jofre, we open our doors to the community through the involvement of our team, establishing partnerships with organizations such as hospitals, educational institutions, NGOs, and cultural and training centers, with a special focus on local entities. In this way, we seek to create synergies that promote the development and quality of life of the population and our community, from patients, students, and professionals to volunteers. Furthermore, we are committed to engaging with stakeholders within the institutional and social spheres. These partnerships align with the Sustainable Development Goals (SDGs) for Health, Innovation, Economic Growth, Responsible Production and Consumption, Gender Equality, and Partnerships.

Collaborations with associations and organizations in 2025:

In 2025, our collaborations with various associations and organizations reflect our comprehensive commitment to sustainable development through initiatives focused on culture, social action, research, and the community.

We believe that cultural promotion is essential for the enrichment of society and the strengthening of community identity. Through our cultural collaborations, we seek to keep tradition alive and foster new artistic expressions. In this regard, we have collaborated with:

- The Fundació Orfeó Català – Palau de la Música Catalana in Barcelona to continue the donation agreement as collaborative patrons.
- The publication of the illustrated book “*La Barcelona dibuixada*” by Joan Bueno.
- The celebration of Sant Jordi’s Day at our facilities, giving away charity roses and organizing a book sale for employees.

Likewise, equity and social inclusion are fundamental pillars of a just society. For this reason, we are committed to improving people’s quality of life through initiatives that promote interaction and empowerment. Thus, we have collaborated with:

- The Finestrelles Foundation to improve the well-being of people with intellectual and developmental disabilities (IDD).
- The Portolà Foundation, with a donation to support the social and occupational integration of people with intellectual disabilities and/or mental health conditions.
- The La Sagrera es Mou Association, promoting the social integration of vulnerable people in the La Sagrera neighborhood of Barcelona.
- Associations and organizations in the Cursa de la Dona, promoting the participation of working women.
- Fets de Barcelona, alongside the Barcelona Medical Community, and the Fidem Foundation in the annual awards celebrating women’s empowerment.

Innovation and scientific progress are essential to solving major health challenges. That is why we support research projects seeking more effective solutions for critical diseases, such as:

- Collaboration with TV3’s La Marató to support cancer research.
- Support for the Sant Joan de Déu Foundation for Research and Teaching in research on retinitis pigmentosa, through the Ramon Oliu race in Cantonigròs.

- Collaboration with the non-profit association DalecandELA, whose mission is to raise awareness of ALS, fundraise for research in the fight against the disease, and support those living with it.

Finally, improving community well-being and providing support in vulnerable situations are priorities for us. Through various initiatives, we seek to strengthen the social fabric and ensure access to vital resources, through:

- Donations of medications and antibiotic prescriptions to various organizations and humanitarian projects:
 - Collaboration with the SalutSenseSostre Association to provide social and healthcare services to vulnerable individuals.
 - Support in Sierra Leone.
 - Collaboration with the NGO Kwankuh (Gambia) to improve the quality of life of its inhabitants.
 - Participation in the Murcia Association of Solidarity Surgery's 2024 Sahara campaign to improve healthcare cooperation.
- Collaboration with Farmamundi to support a humanitarian fund, helping to strengthen emergency response and ensure access to essential resources for vulnerable populations.

Collaborations in the field of education in 2025:

- University of Barcelona
- Autonomous University of Barcelona
- Pompeu Fabra University
- International University of Catalonia and the Instituto de Empresa

University students have the opportunity to complete internships at our facilities, where they can apply their theoretical knowledge in a real business environment. This practical approach is essential to complement their academic training and facilitate their transition into the workforce. In particular, we highlight our collaboration with the UB's Faculty of Pharmacy and Food Sciences, the UIC's Bachelor's Degree in Biomedical Sciences, and the UPC's Bachelor's Degree in Biological Systems Engineering: institutions with which we maintain close ties to promote academic and professional excellence.

In addition, we continue to strengthen our Summer Graduate program, which has been expanded this year, allowing six students to complete a four-week internship at the company. This program is designed to provide students with a comprehensive and detailed overview of all our company's activities and its value chain, including the Research and Development (R&D) and Innovation departments, as well as Quality Assurance and Production, among others.

These types of training initiatives, which go beyond theory, are essential for acquiring the practical skills and competencies that make a difference in students' professional profiles. Through these programs, we aim not only to provide comprehensive training but also to support the development of future talent, ensuring they are well-equipped to face the challenges of the professional world. These collaborations and programs reflect our commitment to education and professional growth, allowing students to gain experiences that go beyond the classroom.

Contribution to Economic Development

At Reig Jofre, we are committed to making a positive impact on the communities with which we interact, and our entire team is involved in this effort. The company encourages all staff, including highly qualified technicians and executives, to be part of the communities where our companies are located, both nationally and in the other countries where we operate.

Contributions to Foundations

Reig Jofre’s total contributions to foundations and nonprofit organizations during the current fiscal year amounted to 38,300 euros (47,354.16 euros in the previous fiscal year, 2024).

Consumers

Excellence and quality are fundamental to our commitment. For this reason, we provide solutions of the highest quality, always complying with the Good Manufacturing Practices (GMP) for pharmaceutical products established by health authorities. Furthermore, we are audited by both suppliers and the various health authorities in the countries where our products are distributed. In the same vein, in 2018 we implemented European Directive EU 2011/62 to prevent the counterfeiting of medicines, which required a significant investment in machinery and staff training.

At Reig Jofre, we have a Pharmacovigilance department to identify and prevent potential risks arising from the use of our products, keeping our safety profile up to date. Consumers, patients, and healthcare professionals can contact us to report suspected adverse reactions, quality complaints, and medical inquiries. All information received is managed in accordance with current legislation and our internal procedures. Suspected cases of adverse reactions are reported to health authorities as required by law. If a potential risk is detected in a product, all available information is reviewed, and appropriate measures are taken in coordination with the Medical and Records Department. During the current fiscal year, the Pharmacovigilance Department handled cases of suspected adverse reactions related to active ingredients in Reig Jofre products. These can be viewed on the following website: <http://www.adrreports.eu/es/index.html>.

In response to quality complaints related to products, the Quality Assurance Department initiates an investigation to determine the source of the defect and then communicates the results to the person who reported the incident. Medical inquiries are handled by the Medical Information Department. Additionally, we engage with external stakeholders, such as healthcare professionals and consumers, through various digital platforms to facilitate the updating of knowledge in key therapeutic areas and contribute to continuing education. Some of these channels include:

- Reig Jofre Training Classroom
- ENT, Health and Wellness
- I Choose to Take Care of Myself

In 2025, we received a total of 5,064 complaints from our customers in Spain. Of this total, 96.45% were resolved².

Tables Law 11/2018

Responsible Economy

The profits generated by each country where Reig Jofre has offices are as follows:

	2024	2025
Spain	1,455,324	(5,526,051)

²As this is the first year that the indicator regarding customer complaints has been reported, no comparative information with 2024 is included.

Portugal	(312,101)	(261,156)
UK	22,435	483,991
Sweden	2,548,808	1,767,310
Singapore	96,767	0
Monaco	6,174,006	7,379,892
Belgium	197,963	0
Poland	336,728	1,299,779
Czech Republic	(53,443)	(145,525)
Total (€)	10,466,487	4,998,240

Income taxes paid during the current and prior fiscal years in the countries where Reig Jofre has offices are:

	2024	2025
Spain	448,045	0
Portugal	84	3,051
UK	0	0
Sweden	457,470	691,423
Singapore	0	0
Monaco	568,836	1,390,558
Belgium	99,306	110,000
Poland	270,790	152,574
Czech Republic	0	0
Total (€)	1,844,532	2,347,605

The breakdown of **grants awarded** during 2025 is as follows:

Entity	Description	Amount (€)
CDTI MED4CURE (IPCEI)	-	13,172,313.89
GENCAT ICAEN	-	660,990.16
Regional Government of Castile-La Mancha. IRR TOLEDO	-	1,695,201.3
TOTAL		15,528,505.35

Grants in 2024 totaled €500,000, allocated to productive investment projects.

Social Indicators:

Unless otherwise indicated, the social indicators for 2024 have been restated due to the inclusion of all group companies in this year's reporting scope.

Total number and distribution of employees by job classification:

Professional Category	2024	2025
Executives	69	73
Professionals, technicians, and similar	474	505
Administrative staff	155	157
Sales	204	201
Other Staff	527	505

Total	1,429	1,441
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Annual average of contract types by occupational category (Spain only):

Professional category	2024				2025			
	Permanent	Temporary	Part-time	Full-time	Permanent	Temporary	Part-time	Full-time
Management	33	0	0	33	32	0	0	32
Professionals, technicians, and similar occupations	317	37	3	357	355	18	10	383
Administrative staff	68	2	1	71	70	6	3	79
Sales	129	3	0	132	134	3	1	138
Other staff	431	56	15	502	459	9	18	486
Total	978	98	19	1,095	1,050	36	32	1,118

Annual average of contract types by age (Spain only):

Age	2024				2025			
	Permanent	Temporary	Part-time	Total	Permanent	Temporary	Part-time	Full-time
Under 30	100	52	6	158	128	27	6	161
From 30 to 40	236	25	7	268	262	7	9	278
40 to 50	334	9	3	346	328	1	7	336
50 to 60	268	0	2	270	282	1	1	284
Over 60	39	13	1	53	50	0	9	59
Total	977	99	19	1,095	1,050	36	32	1,118

Annual average of contract types by gender (Spain only):

Gender	2024				2025			
	Permanent	Temporary	Part-time	Full-time	Permanent	Temporary	Part-time	Full-time
Male	414	47	7	468	445	7	7	459
Women	564	51	12	627	605	29	25	659
Total	978	98	19	1,095	1,050	36	32	1,118

Employees with disabilities:

Age	2,024			2025		
	Male	Female	Total	Men	Female	Total

Under 30	0	0	0	0	1	1
30 to 40	2	1	3	2	1	3
40 to 50	2	4	6	2	5	7
From 50 to 60	4	3	7	4	2	6
Seniors 60 and older	0	2	2	1	2	3
Total	8	10	18	9	11	20

Number of layoffs by sex, age, and occupational classification

Occupational category	2024						2025					
	Under 30	30 to 40	40 to 50	50 to 60	Over 60	Total	Under 30	30 to 40	40 to 50	50 to 60	Over 60	Total
Men												
Executives	0	0	0	0	0	0	0	1	1	1	0	3
Professionals, technicians, and similar occupations	2	2	3	0	0	7	2	4	3	0	0	9
Administrative staff	1	0	0	0	0	1	0	2	1	0	0	3
Sales	0	1	0	0	0	1	0	0	1	4	1	6
Other staff	0	4	1	0	0	5	0	2	4	1	1	8
Women												
Executives	0	0	1	1	0	2	0	1	0	1	0	2
Professionals, technicians, and similar occupations	1	0	0	0	0	1	2	1	4	4	0	11
Administrative staff	0	2	2	1	0	5	0	2	2	1	0	5
Sales	0	0	5	0	1	6	0	1	2	1	1	5
Other staff	1	0	2	0	0	3	2	3	2	0	0	7
Total	5	9	14	2	1	31	6	17	20	13	3	59

Absenteeism

	2024	2025
Days of Absenteeism	19,338	20,366

Workplace accidents, their frequency and severity, broken down by gender in Spain and Sweden³ :

Workplace accidents	2024			2025		
	Men	Women	Total	Men	Women	Total
ACB (Accidents resulting in sick leave)	8	10	18	8	13	21
ASB (Accidents without lost time)	18	46	64	18	19	37
All (Commuting Accidents)	2	4	6	0	1	1
AM (Fatal accidents)	0	0	0	0	0	0
Occupational Diseases	1	1	2	0	11	11
Incidents	0	0	0	0	0	0

Key KPIs on workplace accidents in Spain and Sweden⁴ :

Workplace accidents	2024			2025		
	Men	Women	Total	Men	Women	Total
Workers	531	729	1,260	531	753	1,284
Hours	922,211	1,259,326	2,181,537	919,839	1,293,310	2,213,149
IF (Frequency Index)	8.67	7.94	8.25	8.70	10.05	9.49
II (Incidence Index)	15.07	13.72	14.29	15.07	17.26	16.36
SI (Severity Index)	0.11	0.73	0.47	0.45	0.45	0.45

It should be noted that the 2024 figure has been restated due to the inclusion of data from Sweden in the calculations, which represents a methodological improvement and helps provide a more complete and accurate picture of our performance in this area.

Total training hours by occupational category:

Professional Categories	2024			2025		
	Men	Women	Total	Men	Women	Total
Executives	309	465	774	324	657	982
Professionals, technicians, and similar	5,357	10,175	15,532	5,712	12,282	17,994
Administrative staff	496	1,107	1,603	694	1,270	1,965
Sales	157	391	548	997	1,595	2,592
Other staff	9,985	7,818	17,803	6,405	5,447	11,852
Total	16,303	19,954	36,258	14,133	21,252	35,385

³ These are the two countries that have had reported accidents according to the available information.

⁴ See previous reference

Average compensation of directors and executives, including variable compensation, per diems, severance pay, contributions to long-term savings plans, and any other payments, broken down by gender (*):

During the 2025 fiscal year, compensation totaling 390 thousand euros (613 thousand euros as of December 31, 2024) was accrued for directors for executive functions and 458 thousand euros (445 thousand euros as of December 31, 2024) by virtue of their position. No per diems or severance payments were granted to members of the Board of Directors.

Breakdown of average salaries by category:

Professional Categories	2024				2025			
	Men	Women	Average	% Pay Gap	Men	Women	Average	% Pay Gap
Executives	125,883	95,958	111,137	23.77%	123,683	106,541	115,464	13.86%
Professionals, technicians, and similar occupations	42,957	45,851	44,856	-6.74%	45,305	46,431	46,036	-2.49%
Administrative staff	47,185	43,110	44,182	8.64%	48,980	44,801	45,972	8.53%
Sales	51,731	50,684	51,114	2.02%	51,705	49,809	50,482	3.67%
Other staff	31,279	28,632	30,459	8.46%	34,053	29,974	31,953	11.98%

Supervisory systems and audits, and their results:

Type	Active Suppliers	Current Audit	Audit expired	No audit	% Audits
2025					
API (PAF)	133	110	19	4	82.71%
Excipients	195	58	19	118	29.74%
Packaging material (Primary + Secondary)	111	96	2	13	86.49%
Consumables (Product contact)	24	15	1	8	62.50%
Consumables	32	1	-	-	3.13%
Services: sterile clothing, area cleaning, pest control	35	3	0	9	8.57%
Analytical Services + Sterilizers	55	28	5	22	50.91%
CMO	9	4	3	2	44.44%
GXP Services: Qualifications/calibrations/monitoring (plant + QC) IT SYSTEMS	141	4	2	60	2.84%
Distributors	91	18	17	56	19.78%

Type	Active Suppliers	Current Audit	Audit expired	No audit	% Audits
2024					
API (PAF)	96	79	13	4	82.29%
Excipients	116	45	3	68	38.79%
Recycling material (Primary + Secondary)	78	60	9	9	76.92%
Consumables (Product contact)	17	10	3	4	58.82%
Consumables	31	N/A	-	-	NA
Services: Sterile linens, area cleaning, pest control	4	1	1	0	25.00%
Analytical Services + Sterilizers	38	27	1	10	71.05%
CMO	5	5	0	0	100%
GXP Services: Qualifications/Calibrations/Maintenance (Plant + QC) IT SYSTEMS	71	N/A	-	-	NA
Distributors	45	14	2	29	31.11%

Appendix II: European Taxonomy Tables⁵

Key Performance Indicators Table 1: Proportion of revenue from products or services associated with economic activities that comply with the taxonomy—disclosure for the year 2025.

Fiscal Year 2025	2025			Substantial contribution criteria			Criteria for absence of significant harm (“Does not cause significant harm”).										Proportion of revenue that complies with the taxonomy (A.1.) or is eligible under the taxonomy (A.2), year 2024	Enabling activity category	Transition activity category
	Codes	Turnover (€)	Share of turnover, 2025	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Minimum guarantees			
A. ACTIVITIES ELIGIBLE UNDER THE TAXONOMY																			
A.1. Environmentally sustainable activities (that comply with the taxonomy)																			
Turnover from environmentally sustainable activities (that		0	%	%	%	%	%	%	%	%	%	%	%	%	%	N/A			

⁵ Note: Due to their immateriality, the values corresponding to the eligible activity “Construction, expansion, and operation of wastewater collection and treatment systems” are not included in the tables below

	Compliant with the taxonomy by objective	Eligible under the taxonomy
CCM	0%	0%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	48.3%
BIO	0%	0%

Table 3: Proportion of CapEx from products or services associated with economic activities that comply with the taxonomy – disclosure for the year 2025.

Fiscal Year 2025	2025			Substantial contribution criteria						Criteria for absence of significant harm ("Does not cause significant harm").						Proportion of CapEx that complies with the taxonomy (A.1.) or is eligible under the taxonomy (A.2), year 2024	Enabling activity category	Transition activity category
	Codes	CapEx (€)	Proportion of CapEx 2025	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity			
A. ACTIVITIES ELIGIBLE UNDER THE TAXONOMY																		
A.1. Environmentally sustainable activities (that comply with the taxonomy)																		
CapEx for environmentally sustainable activities (that comply with the taxonomy) (A.1)		0	%	%	%	%	%	%	%	%	%	%	%	%	%	%		
Of which: enabling activity		0	%	%	%	%	%	%	%	%	%	%	%	%	%	%	F	
Of which: transitional activity		0	%	%													T	
A.2. Activities that are eligible under the taxonomy but not environmentally sustainable (activities that do not comply with the taxonomy)																		
		€	%	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	%		
Manufacture of medicines	PPC. 1.2	€16,604,831	21.3%	N/A	N/A	N/A	EL	N/A	N/A							36.3%		
Renovation of existing buildings	CE. 3.2	€970,662	1.2%	N/A	N/A	N/A	N/A	EL	N/A									
Transportation by motorcycles, passenger cars, and light commercial vehicles	CCM. 6.5	- €	0.0%	EL	N/A	N/A	N/A	N/A	N/A	N/A						0.0%		
Installation, maintenance, and repair of renewable energy technologies	CCM. 7.6	€223,731	0.3%	EL	N/A	N/A	N/A	N/A	N/A	N/A						3.7%		

Table 5: Proportion of OpEx derived from products or services associated with economic activities that comply with the taxonomy – disclosure for the year 2024.

Fiscal Year 2025	2025			Substantial contribution criteria						Criteria for absence of significant harm ("Does not cause significant harm")						Proportion of OpEx that complies with the taxonomy (A.1.) or is eligible under the taxonomy (A.2), year 2024	Enabling activity category	Transition activity category
	Codes	OpEx (€)	Proportion of OpEx, 2025	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity			
A. ACTIVITIES ELIGIBLE UNDER THE TAXONOMY																		
A.1. Environmentally sustainable activities (that comply with the taxonomy)																		
OpEx for environmentally sustainable activities (that comply with the taxonomy) (A.1)		0	%	%	%	%	%	%	%	%						%		
Of which: enabling activities		0	%	%	%	%	%	%	%	%						%	F	
Of which: transitional activities		0	%	%												%	T	
A.2. Activities eligible under the taxonomy but not environmentally sustainable (activities that do not comply with the taxonomy)																		
Activity 1		€	%	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL						%		
Manufacture of medicines	PPC.1.2	€3,008,718	48.3%	N/A	N/A	N/A	N/A	EL	N/A	N/A						51.2%		
Renovation of existing buildings	CE.3.2	€85,562	1.4%	N/A	N/A	N/A	N/A	N/A	EL	N/A						0.0%		
Transportation by motorcycles, passenger cars, and light commercial vehicles	CCM.6.5	€1,375,195	22.1%	EL	N/A	N/A	N/A	N/A	N/A	N/A						21.6%		
Installation, maintenance, and repair of renewable energy technologies	CCM.7.6	- €	0.0%	EL	N/A	N/A	N/A	N/A	N/A	N/A						0.0%		
Operating expenses from activities that are eligible under the taxonomy but not environmentally sustainable (activities that do not comply with the taxonomy) (A.2)		€4,469,475	71.7%	22.1%	0%	0%	48.3%	1.4%	0%							93.0%		
A. Operating expenses for eligible activities according to the taxonomy (A.1+A.2)		€4,469,475	71.7%	22.1%	0%	0%	48.3%	1.4%	0%							93.0%		

B. INELIGIBLE ACTIVITIES ACCORDING TO THE TAXONOMY			
Operating expenses from activities not eligible under the taxonomy (B)		€1,759,887	28.3 %
TOTAL		€6,229,362	

Table 6: Proportion of OpEx/Total OpEx aligned with the taxonomy by objective and proportion of eligible OpEx/Total OpEx according to the taxonomy by objective (Subsection c of Annex II to Delegated Regulation 2023/2486).

	Proportion of OpEx/Total OpEx	
	Compliant with the taxonomy by objective	Eligible under the taxonomy
CCM	0%	22.1%
CCA	0%	0%
WTR	0%	0%
CE	0%	1.4%
PPC	0%	48.3%
BIO	0%	0%

Table 1. Activities related to nuclear energy and fossil gas.

Activities related to nuclear energy	
The company conducts, funds, or has exposure to the research, development, demonstration, and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal fuel cycle waste.	NO
The company carries out, finances, or has exposure to the construction and safe operation of new nuclear facilities to produce electricity or process heat, including for district heating or industrial processes such as hydrogen production, as well as safety upgrades to these facilities, using the best available technologies.	NO
The company carries out, finances, or has exposures to the safe operation of existing nuclear facilities that produce electricity or process heat, including for district heating or industrial processes such as the production of hydrogen from nuclear energy, as well as their safety improvements.	NO
Activities related to fossil gas	
The company engages in, finances, or has exposures to the construction or operation of power generation facilities that produce electricity from gaseous fossil fuels.	NO
The company engages in, finances, or has exposures to the construction, renovation, and operation of combined heat/cooling and power generation facilities that use gaseous fossil fuels.	NO
The company engages in, finances, or has exposures to the construction, renovation, and operation of heat generation facilities that produce heat/cooling from gaseous fossil fuels.	NO

Annex III: Table of Contents for Law 11/2018 and NEIS

Information required by Law 11/2018	Content	Reporting Criterion	EINF Content	Page
BUSINESS MODEL				
Description of the Group's business model	Brief description of the group's business model, including its business environment, organization and structure, the markets in which it operates, its objectives and strategies, and the main factors and trends that may affect its future development.	NEIS 2 GOV-1, NEIS 2 GOV-2, NEIS 2 SBM-1, NEIS 2 SBM-2, NEIS 2 SBM-3, NEIS 2 MDR-P, G1-1	NEIS 2 – General Information	13-19
Guidelines and Policies	Guidelines and policies applied by Reig Jofre, including due diligence procedures for the identification, assessment, prevention, and mitigation of significant risks and impacts, verification and control, and the measures that have been adopted.	NEIS 2 MDR-P, E1-2, E1-4, E2-1, E3-1, E4-2, E5-1, G1-1, S1-1, S2-1, S3-1, S4-1	NEIS 2 – General Information	12-19
	The results of guidelines and policies, including relevant key non-financial performance indicators that enable: - Monitoring and evaluating progress - Comparability across companies and sectors in accordance with national, European, or international reference frameworks for each subject.		NEIS 2 – General Information	13-19
Key Risks	The main risks associated with the group's activities, including, where relevant, business relationships, products, or services that may have negative effects in these areas. Additionally: - How the group manages these risks - Explanation of the procedures used to detect and assess them in accordance with national, European, or international reference frameworks. - Information on the impacts that have been identified, providing a breakdown of these impacts		NEIS 2 – General Information	12-13
INFORMATION ON ENVIRONMENTAL ISSUES				
General	Current and foreseeable effects of the companies' activities on the environment, as well as on health and safety	NEIS 2 MDR-A, NEIS 2 IRO-1, E1-3, E2-2, E3-2, E4-3, E5-2	NEIS E1 – Climate Change	48
	Environmental assessment or certification procedures		NEIS E1 – Climate Change	51
	Resources Allocated to Environmental Risk Prevention		NEIS E1 – Climate Change	52
	Application of the precautionary principle and provisions and safeguards for environmental risks		NEIS E1 – Climate Change	51-52
European Taxonomy	Regulation (EU) 2020/852, which sets out the foundations	N/A	Annex II: European Taxonomy	98

	of the common European classification system for environmentally sustainable economic activities, specifically the delegated acts for climate change mitigation and adaptation.			
Pollution	Measures to prevent, reduce, or remediate carbon emissions that seriously harm the environment - Activity-specific air pollution, including noise and light pollution	NEIS 2 MDR-T, NEIS 2 MDR-A, E2-2, E2-3	NEIS E2 – Pollution	58
Circular economy, waste prevention and management	Circular economy	NEIS 2 MDR-A, E5-2	NEIS E5 – Resource Use and Circular Economy	68
	Waste: prevention measures, recycling, reuse, other forms of recovery, and waste disposal	NEIS 2 MDR-P, E5-1, E5-4, E5-5	NEIS E5 – Resource Use and the Circular Economy	66
	Actions to combat food waste	GRI 3-3	<i>N/A because it is not material for the company</i>	<i>N/A</i>
Sustainable use of resources	Water consumption and supply in accordance with local constraints	E3-4	NEIS E3 – Water and Marine Resources	65
	Raw material consumption and measures implemented to improve efficiency	E5-4	NEIS E5 – Resource Use and Circular Economy	69
	Direct and indirect energy consumption. Measures taken to improve energy efficiency and use of renewable energy	NEIS 2 MDR-A, E1-3, E1-5	NEIS E1 – Climate Change NEIS E5 – Resource Use and Circular Economy	52-54
Climate Change	Key aspects of greenhouse gas emissions generated by the company's operations, including the use of the goods and services it produces.	E1-6	NEIS E1 – Climate Change	55
	Measures taken to adapt to the impacts of climate change	NEIS 2 MDR-A, E1-1, E1-3, E1-7, E1-8	NEIS E1 – Climate Change	48 52 58
	Voluntarily established medium- and long-term reduction targets for greenhouse gas emissions and measures implemented to achieve them	NEIS 2 MDR-T, E1-1, E1-4	NEIS E1 – Climate Change	48 54
Biodiversity Protection	Measures taken to preserve or restore biodiversity	NEIS 2 MDR-A, E4-3	<i>N/A because it is not material to the company</i>	<i>N/A</i>
	Impacts caused by activities or operations in protected areas	E4-5	<i>N/A because it is not material to the company</i>	<i>N/A</i>
INFORMATION ON SOCIAL AND LABOR ISSUES				
Employment	Total number and breakdown of employees by gender, age, country, and job category	S1-6, S1-9	NEIS S1 – Own Personnel Appendix I – Additional Information Law 11/2018	77 79
	Total number and distribution of employment contract types	S1-6	NEIS S1 – In-House Staff Appendix I – Additional Information Law 11/2018	77-78
	Annual average of permanent, temporary, and part-time contracts by sex, age, and occupational classification	S1-6	Appendix I – Additional Information Law 11/2018	94
	Number of dismissals by sex, age, and occupational classification	S1-6	Appendix I – Additional Information Law 11/2018	95
	Average compensation and its evolution by sex, age, and occupational classification or equivalent value	S1-16	Appendix I – Additional Information Law 11/2018	81
	Pay gap. Remuneration for jobs of equal value or the company average	S1-16	NEIS S1 – In-House Staff	81

	Average compensation of directors and executives, including variable compensation, per diems, severance pay, contributions to long-term savings plans, and any other payments, broken down by gender	S1-16	Appendix I – Additional Information Law 11/2018	97
	Implementation of work-life balance measures	NEIS 2 MDR-P, S1-1	NEIS S1 – In-House Staff	72
	Employees with disabilities	S1-12	Appendix I – Additional Information Law 11/2018	95
Work Organization	Organization of working hours	NEIS 2 MDR-P, S1-1	NEIS S1 – In-House Staff	76
	Number of hours of absenteeism	S1-14	Appendix I – Additional Information Law 11/2018	96
	Measures aimed at facilitating work-life balance and promoting the shared responsibility of both parents	NEIS 2 MDR-T, NEIS 2 MDR-A, S1-4, S1-5, S1-15	NEIS S1 – In-House Staff	76
Health and Safety	Occupational Health and Safety Conditions	S1-11, S1-14	NEIS S1 – In-House Staff	72–74
	Workplace accidents, their frequency and severity, broken down by gender	S1-14	Appendix I – Additional Information Law 11/2018	96
	Occupational diseases broken down by gender	S1-14	Appendix I – Additional Information Law 11/2018	96
Labor relations	Organization of social dialogue, including procedures for informing and consulting with staff and negotiating with them	S1-2	NEIS S1 – Own Staff	74
	Percentage of employees covered by a collective bargaining agreement by country	S1-8	NEIS S1 – Direct Employees	74
	Overview of collective bargaining agreements, particularly in the field of occupational health and safety	S1-8	NEIS S1 – In-House Staff	74
	Mechanisms and procedures the company has in place to promote employee involvement in company management, in terms of information, consultation, and participation	S1-3	NEIS S1 – Own Staff	75
Training	Policies implemented in the field of training	NEIS 2 MDR-P, S1-1	NEIS S1 – In-House Staff	73
	Total training hours by professional category	S1-13	Appendix I – Additional Information Law 11/2018	96
Universal accessibility for people with disabilities	Universal accessibility for people with disabilities	NEIS 2 MDR-A, S1-4, S1-12	NEIS S1 – In-House Staff Appendix I – Additional Information Law 11/2018	77
Equality	Measures adopted to promote equal treatment and opportunities between women and men	NEIS 2 MDR-T, NEIS 2 MDR-A, S1-4, S1-5	NEIS S1 – In-House Staff	76
	Equality plans (Chapter III of Organic Law 3/2007, of March 22, on effective equality between women and men), measures adopted to promote employment, protocols against sexual harassment and gender-based harassment, the integration and universal accessibility of persons with disabilities	NEIS2 MDR-P, NEIS2 MDR-A, S1-1, S1-4	NEIS S1 – In-House Staff	74

	Policy against all forms of discrimination and for diversity management	NEIS 2 MDR-P, S1-1	NEIS S1 – In-House Staff	73
INFORMATION ON HUMAN RIGHTS				
Human Rights	Implementation of human rights due diligence procedures. Prevention of risks of human rights violations and, where applicable, measures to mitigate, manage, and remedy potential abuses	NEIS 2 GOV 4, S1-3, S2-4, S4-4	NEIS 2 – General Information NEIS S1 – Own Personnel	12, 82
	Complaints regarding human rights violations	S1-17	NEIS S1 – In-House Staff	81
	Promotion and enforcement of the provisions of the International Labor Organization’s fundamental conventions regarding respect for freedom of association and the right to collective bargaining	NEIS 2 MDR-P, S1-1, S2-1	NEIS S1 – In-House Staff	74
	Elimination of discrimination in employment and occupation	NEIS 2 MDR-P, S1-1, S2-1	NEIS S1 – In-House Staff	73-74
	Elimination of forced or compulsory labor	NEIS 2 MDR-P, S1-1, S2-1	NEIS S1 – In-House Staff	73
	Effective abolition of child labor	NEIS 2 MDR-P, S1-1, S2-1	NEIS S1 – Own Staff	73
INFORMATION ON CORRUPTION AND BRIBERY				
Corruption and Bribery	Measures Taken to Prevent Corruption and Bribery	G1-3	NEIS G1 – Business Conduct	86
	Measures to combat money laundering	G1-3	NEIS G1 – Business Conduct	86
	Contributions to Foundations and Non-Profit Organizations	G1-5	NEIS G1 – Business Conduct Appendix I – Additional Information Law 11/2018	92
COMPANY INFORMATION				
Company Commitment to Sustainable Development	Impact of the business on employment and local development	S3-2	Appendix I – Additional Information Law 11/2018	90
	Impact of the activity on local communities and the region	S3-2	Appendix I – Additional Information Law 11/2018	90
	Relationships maintained with local community stakeholders and changes in dialogue with them	S3-2	Appendix I – Additional Information Law 11/2018	90
	Partnership or sponsorship initiatives	GRI 2-23, GRI 2-28, GRI 201-1, GRI 413-1	Appendix I – Additional Information Law 11/2018	90
Subcontracting and Suppliers	Inclusion of social, gender equality, and environmental issues in the procurement policy	G1-2	NEIS G1 – Business Conduct	85
	Consideration of social and environmental responsibility in relationships with suppliers and subcontractors	G1-2	NEIS G1 – Business Conduct	85
	Monitoring and audit systems and their results	G1-2 GRI 3-3	NEIS G1 – Business Conduct Appendix I – Additional Information Law 11/2018	97
Consumers	Measures for consumer health and safety	NEIS 2 MDR-T, NEIS 2 MDR-A, S4-4, S4-5	Annex I – Additional Information Law 11/2018	92
	Complaint systems, complaints received, and their resolution	S4-3	Annex I – Additional Information Law 11/2018	92
Tax Information	Profits by country	GRI 207-4	Appendix I – Additional Information Law 11/2018	93
	Income taxes paid	GRI 207-4	Appendix I – Additional Information Law 11/2018	93

	Government grants received	GRI 207-4	Appendix I – Additional Information Law 11/2018	93
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