

CORPORATE
SUSTAINABILITY REPORT
2025

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1. Letter from the CEO

I am pleased to present FARMHISPANIA Group's 2025 Non-Financial Information Statement (NFIS), a report that reflects our commitment to sustainability, innovation and excellence in fine chemistry.

In a year once again marked by a volatile and demanding global environment, we have consolidated our position as a responsible industrial benchmark, strategically integrating ESG criteria into the management of our operations and decision-making.

Throughout 2025, we continued to make progress on our ESG 2030 Roadmap, strengthening initiatives across the three environmental, social and governance pillars and reinforcing our commitment to the 2030 Agenda. In this context, we reviewed our double materiality assessment, confirming the continued relevance of the material topics that guide our strategy. This effort has translated into improvements in efficiency, quality and service, always with the aim of delivering value to our people, our customers and society.

In the environmental sphere, I would like to highlight that we approved the Climate Change Policy and made progress in rolling out our decarbonization targets under the SBTi (Science Based Targets initiative), thereby strengthening our contribution to the transition toward more sustainable production models. We also maintained a transparent and rigorous approach to communicating our environmental performance through the CDP (Carbon Disclosure Project) platform, where, for the second consecutive year, we achieved the highest rating in our business category, consolidating the robustness of our climate strategy.

In the social sphere, we reaffirm our commitment to everyone who forms part of the Group through the approval of the Equality and Diversity Policy, promoting diverse, inclusive and equitable working conditions. Likewise, we maintain our commitment to the safety and quality of the products we offer our customers, as well as to the positive impact we generate in the communities in which we operate.

In terms of governance, we continue to strengthen a responsible management framework grounded in transparency, regulatory compliance and business ethics, aligned with the most demanding market standards. We are also advancing our contribution to the Sustainable Development Goals most closely linked to our activity, which guide our priorities in key areas such as health, efficient resource management, innovation, climate action, corporate integrity and strategic partnerships.

In January 2026, we joined the **United Nations Global Compact**, committing to the Ten Principles on human rights, labour standards, the environment and anti-corruption.

I would like to thank all those who made these achievements possible. Our team, for their professionalism and commitment, our shareholders, for their constant trust, and our strategic partners, customers and communities, whose support is essential to build a solid, responsible and sustainable business model.

Sergi Ruiz
CEO

2. Learn about FARMHISPANIA Group

2.1 Our history

In January 1970, through a non-cash contribution to share capital of a pre-existing business engaged in chemical products and raw materials for the chemical-pharmaceutical, cosmetics and veterinary industries, FARMHISPANIA SA was created, with people's health and quality of life as a priority from the outset.

In 1983, the current shareholder group acquired all of FARMHISPANIA SA and began the development and expansion of the industrial group into what is now FARMHISPANIA Group (hereinafter, FHG), a Group whose activity is based on strict compliance with GMP standards, a firm commitment to the highest ethical standards and the internationalization of its activities.

The Group currently has three operating sites:

1. ROLABO OUTSOURCING, S.L. plant and Group management offices in Malpica (Zaragoza), with a capacity of 222 m³
2. FARMHISPANIA, S.A. plant (Barcelona), with a capacity of 226 m³
3. Sales and administrative offices in Barcelona

All sites have available land for building and growth, ensuring their capacity for expansion.

The Group operates worldwide and its activities are therefore subject to a variety of socioeconomic environments and regulatory frameworks, as well as to different risks inherent to its operations and to the complexity of its products/services.

In 2025, the workforce at year-end totalled 671 people. International sales accounted for 90% of the business, a figure very similar to that of 2024. The Group's outlook is to continue growing internationally and consolidate its position in the countries where it is already present.

The following milestones are noteworthy in the corporate history of FARMHISPANIA Group:

- 1988- Start of procedures and actions to obtain approval from the US FDA.
- 1991- Commitment to generic products
- 1993- First successful completion of US FDA inspections
- 1994- Incorporation of ROLABO OUTSOURCING, S.L. to acquire the Malpica (Zaragoza) plant from a multinational group
- 2010- Development of new activities at the FARMHISPANIA, S.A. plant in the field of HPAPI (High Potency Active Pharmaceutical Ingredients)
- 2013- Capabilities in highly potent fermentation processes
- 2014- Incorporation of FARMHISPANIA GROUP S.L. to coordinate the activity of the Group's two plants in Montmeló (Barcelona) and Malpica (Zaragoza)
- 2017- Incorporation of RIOLACORBET, S.L. to hold and control all the industrial Group's interests in Spain and internationally (commercial subsidiaries in the USA and Europe)
- 2024- New FARMHISPANIA, S.A. warehouse

- 2025- Building E: New large-scale high-potency manufacturing train at ROLABO OUTSOURCING, S.L.

Over these years, FARMHISPANIA Group has been characterized by strong self-financing, allocating its profits to reinvestment in industrial activity.

Thanks to the efforts of its employees and the trust of its customers, FARMHISPANIA Group has consolidated its position as a benchmark company in the manufacture and marketing of active pharmaceutical ingredients. Its strong international vocation, together with a firm commitment to research, technological development and strategic partnerships, drives its innovation capacity and sustainable growth within the sector.

2.2 Our activity

The Group's activity is structured around four strategic areas:

1. Generics (API, Active Pharmaceutical Ingredients): manufacture of active pharmaceutical ingredients for generic medicines
2. HPAPI (High Potency Active Pharmaceutical Ingredients): production of high-potency active ingredients, requiring specific facilities and controls due to their complexity and level of stringency.
3. CDMO (Contract Development and Manufacturing Organization): development and manufacturing services for third parties, mainly Big Pharma companies and biotechnology firms.
4. Microbial fermentation: development and production through biotechnology processes based on fermentation.



CDMO



GENERIC API'S



HPAPI



FERMENTATION

The Group's vocation as a family-owned company with an international presence, together with its firm commitment to R&D&I and to quality in products and processes, has been a constant since its origins and constitutes an essential pillar for its future. These principles are an integral part of its corporate culture and business identity.

FARMHISPANIA Group focuses its activity on the development of scalable, efficient, safe and environmentally responsible processes, ranging from gram-scale production to batches of hundreds of kilograms. To this end, it combines classical process chemistry methodologies with advanced technologies that optimize the performance, safety and sustainability of its operations.

FARMHISPANIA Group companies have 5 in-house laboratories and a team of 100 scientists specialized in process development, including high potency (HPAPI), fermentation, continuous improvement and operational excellence.

To develop robust and efficient manufacturing processes, FARMHISPANIA Group companies handle a range of complex chemicals and technologies, including fermentation and HPAPI handling.

The R&D laboratories have:

- State-of-the-art equipment that enables process development, as well as analytical development, from a few grams to hundreds of grams.
- Scientists with high quality standards who routinely apply quality by design (QbD) and design of experiments (DoE) principles to support process design and development.

FARMHISPANIA Group regularly receives visits and audits from its partners and customers, both in the areas of quality and of safety, health and environment.

Work is carried out under strict GMP guidelines, and its sites are regularly inspected by the leading global health authorities (US FDA, Spain's AEMPS, Korean FDA and Japan's PMDA), with the regulatory and control authorities issuing a "favourable" rating.

In addition, as an industry committed to ethical, labour and environmental principles, the Group supports its suppliers in developing their ability to operate in alignment with these key sustainability principles. In this regard, it should be noted that in 2025 the Group's production plants renewed their EcoVadis certification, with both improving their rating:

- FARMHISPANIA S.A. renewed its EcoVadis certification, progressing from silver level to gold level.
- ROLABO OUTSOURCING S.L. also renewed its EcoVadis certification, progressing from bronze level to silver level.

In the areas of Environment, Health, Safety and Quality, FARMHISPANIA Group works to the highest industry standards, integrating advanced management and continuous improvement practices that ensure the protection of people, process integrity and respect for the environment.

The Group also has an extensive network of collaborations with universities and research centers, both nationally and internationally. These partnerships help drive innovation projects, strengthen scientific and technological development and consolidate a corporate culture focused on knowledge and excellence.

FARMHISPANIA Group reaffirms its commitment to the **Paris Agreement**, formalized in 2024 through its adherence to the Science Based Targets initiative (SBTi), and in 2025 continued to disclose its climate results in accordance with Carbon Disclosure Project (CDP) standards, obtaining for two consecutive reporting years the highest rating in its professional category (SME), thereby consolidating its commitment to transparency and sustainability.

In January 2026, the Group joined the United Nations Global Compact, committing to the Ten Principles on human rights, labour standards, the environment and anti-corruption.

Mission, vision and values

Our story is that of a family-owned company committed to society that has successfully grown, evolved, diversified its range of products and services and internationalized, while remaining true to our values.

FARMHISPANIA Group's Mission is to develop technologically advanced active ingredients of the highest quality so that the pharmaceutical industry can supply medicines that make a difference to people's health.

Our Vision is to be a value-added partner/supplier and European benchmark for the development and manufacture of complex APIs (Active Pharmaceutical Ingredients) and HPAPIs (High Potency Active Pharmaceutical Ingredients).

Our **Values** define us:

- **Respect.** Our way of working is based on respect for all people and their diversity, and for the environment.
- **Excellence.** Continuous improvement is the way we do business, seeking excellence in everything we do.
- **Passion.** We have the passion to achieve our objectives, leveraging our entrepreneurial spirit to provide innovative and creative solutions.
- **Collaboration.** We are committed and strive to adapt to the requirements of our partners and other stakeholders.
- **Integrity.** Trust, transparency and honesty are the foundation of our relationships with everyone with whom we interact.

2.3 Business Strategy and Corporate Governance

The FARMHISPANIA Group is firmly committed to continuing to steadily strengthen its governance framework in support of its corporate purpose, focused on achieving its annual plans, whose main objective is to consolidate the growth recorded in recent years and lay the foundations for resuming sustainable growth in the Group's business volume and positioning it at the forefront of the pharmaceutical fine chemicals sector.

The FARMHISPANIA Group's commitment to good governance and transparency is based on promoting ongoing dialogue with its stakeholders and fostering mutual trust. This approach is reflected in the Sustainability Policy approved in 2023 and in the ESG 2030 Roadmap. In this regard, the Group makes decisions within a governance framework that integrates sustainability as a key element of its long-term vision, acting ethically, responsibly and transparently in accordance with its Code of Ethics, and extending this working philosophy across its entire value chain.

For several years, the Group has been advancing the professionalisation and independent management of its governing bodies, while also strengthening its management team, with the aim of driving sustainable value creation.

External directors have been appointed from outside the shareholding structure, although the corresponding control bodies for certain activities have not yet been developed in a standardised and routine manner; this is planned for the coming financial year.

The highest governance body is the **General Shareholders' Meeting**, comprising all individuals with shareholdings in the FARMHISPANIA Group companies.

Senior management of the Group is entrusted to a **Board of Directors**, which has full authority to manage and represent the Group in carrying out the activities that comprise its corporate purpose.

The Board of Directors approves the mission, vision and values, as well as the strategic guidelines, policies and objectives, while also overseeing economic, social and environmental performance.

The members of the Board of Directors comply with their duties of loyalty, incompatibility rules and requirements relating to conflicts of interest.

The Board of Directors is composed of 7 members, of whom 5 are men and 2 are women. In addition, four members are independent from the family group. The Chair is Mr Federico Butelman and the Secretary is Ms Gisele Butelman.

The Group has a Sustainability Committee, comprising the CEO, Operations Management, Finance and Risk Management, Compliance and Legal Management, Human Resources Management and the Head of EHS & S. This body, led by the CEO, is responsible for implementing the Sustainability Policy and the ESG 2030 Roadmap, as well as reporting to the Board of Directors on ESG-related needs, progress and results.

The main channels for providing information and enhancing the collective knowledge of Board members in relation to sustainability matters across its three pillars (economic, social and environmental) include reports and meetings with the CEO and various members of the Management Committee, among others.

The Board's processes for evaluating ESG matters are those customary for a commercial company, including internal audits and external audits by independent third parties, and the preparation and approval of the Annual Accounts together with the Non-Financial Information Statement (EINF).

Executive management of the Group is entrusted to a Management Committee, led by Mr Sergi Ruiz, the Group's CEO, who is responsible for achieving the objectives defined annually.

The members of the **Management Committee** are tasked with developing and implementing the strategic lines of action aimed at achieving the objectives of the areas under their responsibility, meeting the approved targets and budgets through leadership of their teams and in accordance with the Company's values and global policy.

The Management Committee is composed of the CEO and 7 other members from the Group's management areas:

- Quality Director
- Commercial Director
- Chief Financial Officer
- Chief Scientific Officer
- Operations Director
- Director of the FARMHISPANIA, S.A. Plant
- Director of the ROLABO OUTSOURCING, S.L. Plant

As at 31 December 2025, the Group organisation had a workforce of 671 people.

The **Sustainability Committee**, established in 2024, is primarily responsible for coordinating and driving sustainability-related strategies and actions. This committee sets sustainability goals and objectives, oversees their implementation and periodically assesses the results achieved.

Responsibility for sustainability management lies with the CEO, who communicates the goals and objectives set by the Sustainability Committee to the members of the Management Committee and periodically reports results to the Board of Directors.

2.4 Our Commitment to Sustainability

Since their inception, all FARMHISPANIA Group companies have been strongly committed to science, progress and the communities in which they operate.

The FARMHISPANIA Group has embedded sustainability in its business model as a core pillar for contributing, with a long-term vision, to the development of the Group's businesses and to sustainable development, integrating environmental, social and ethical criteria into its decision-making alongside economic variables.

Its purpose is geared towards generating shared value for society and the planet and is governed by four management pillars: responsible business; health and well-being; employment and development; and the environment, in line with its values and based on the ESG (Environmental, Social and Governance) matters identified as important in the materiality matrix.

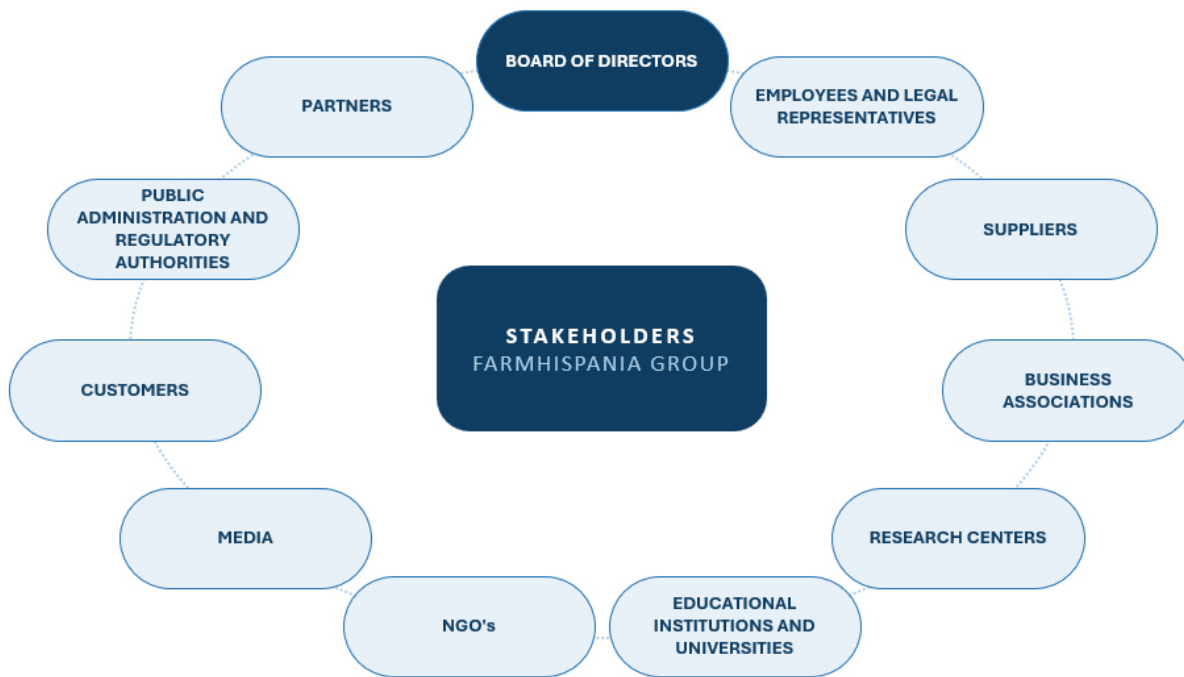
The FARMHISPANIA Group continues to implement the Sustainability Policy and ESG 2030 Roadmap, approved in 2023, incorporating into its annual action plans the measures required to achieve the Group's sustainability objectives.



2030 OBJECTIVES	Dimension	Key aspects	Objectives
E Environmental	Environment	• Climate action • Pollution reduction • Waste minimization and circular economy • Water management • Biodiversity protection	• Reduction of CO₂ emissions • Use of renewable energy • Prevention and control of emissions related to operations • Optimization of resource use and efficient consumption, as well as waste management and minimization • Effluent management and reduction of water stress • Maintenance of natural capital
S Social	People	• Safe and healthy work environment • Training, professional development, and talent • Diversity, equality, and non-discrimination • Human rights and relationship with the value chain • Social action	• Care for the physical, mental, and emotional health and well-being of employees • Promote talent and personal development • Foster a culture of respect, tolerance, and equity • Ensure protection within the company and throughout the value chain • Contribute to the development of the communities where we operate
G Corporate Governance	Business, leadership and governance	• Ethics, integrity, and compliance • ESG risk management and internal control • Responsible management of the value chain	• Maintain robust models that ensure responsible behavior • Commitment to compliance • Business strategy aligned with ESG scenarios to advance business and transparency with a long-term vision. Minimize the impact of non-financial risks on results • Strengthening of internal control • Promote a data-driven culture • Sustainable business management throughout the value chain, fostering ESG commitments
3 TRANSVERSAL AREAS OF ACTION	INNOVATION STRATEGIC PARTNERSHIPS COMMUNICATION AND TRANSPARENCY		• Generate synergies and knowledge for sustainable transformation • Establish strong collaborations to contribute to the 2030 Agenda • Enhance reputation and transparently communicate our sustainable results

Stakeholder Engagement

To identify its strategic priorities, the Group considers the concerns and expectations of its stakeholders through dialogue across different channels. The main identified stakeholder groups are:



As part of the double materiality process carried out in 2023, interviews were held with different internal and external groups to identify and prioritise the most relevant sustainability-related matters and disclose the results in this report.

Double Materiality

Materiality is one of the most important requirements for preparing the sustainability report in accordance with the international reporting standards of the Global Reporting Initiative (GRI), referenced in Law 11/2018 on Non-Financial Information and Diversity.

Double materiality is an evolution of the traditional concept of materiality, considering not only impact materiality but also financial materiality, which refers to identifying those material matters that generate or may generate risks or opportunities that influence future cash flows and, therefore, the company's value in the short, medium or long term. Double materiality is therefore the result of the combined analysis of the impact of both approaches.

The process was structured in four phases:

1. **Definition and preparation:** The purpose of the assessment, time horizon, review cycle, Group boundaries and value chain scope were defined. Key stakeholders and the perspectives to be considered (impact and financial) were also identified.
2. **Identification of IROs (Impacts, Risks and Opportunities):** The organisational context was reviewed and a long list of ESG topics was prepared based on:
 - o Internal and external documentary analysis,
 - o Regulations and standards (GRI, ESRS),
 - o The ESG 2030 Roadmap,
 - o The 2021/2022 materiality assessment,

- o Stakeholder consultations.

The topics were defined with their boundaries (upstream, own operations and downstream). Internal and external sources covering the entire value chain and both perspectives (impact and financial) were used to identify and assess the IROs, and short-, medium- and long-term time horizons were considered.

3. **Assessment:** The identified IROs were assessed according to likelihood and severity, for both impact materiality and financial materiality. Cut-off thresholds were applied to prioritise the results and determine the material matters.
4. **Prioritisation, validation and approval:** The results were discussed in internal working sessions and were validated and approved by management.

As there have been no changes in the scope, business model or activities of the Group, the material matters identified in 2023 remain fully valid, and it has therefore not been necessary to carry out a new full double materiality process.

List of material topics and contribution to the SDGs:

ESG	MATERIAL TOPICS	IMPACT MATERIALITY	FINANCIAL MATERIALITY	SDG
ENVIRONMENTAL E	Climate change and energy management	X	X	13 CLIMATE ACTION 
	Air pollution	X	X	3 GOOD HEALTH AND WELL-BEING 
	Water management	X		6 CLEAN WATER AND SANITATION 
SOCIAL S	Occupational safety, health and well-being	X		8 DECENT WORK AND ECONOMIC GROWTH 
	Responsible sourcing in the supply chain	X	X	12 RESPONSIBLE CONSUMPTION AND PRODUCTION  17 PARTNERSHIPS FOR THE GOALS 
GOVERNANCE G	Ensure economic performance and company solvency	X	X	16 PEACE, JUSTICE AND STRONG INSTITUTIONS 
	Legal environment	X		16 PEACE, JUSTICE AND STRONG INSTITUTIONS 
	Access to digitalization and digital training promoting responsibility to avoid cybersecurity risks	X	X	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 

These material matters, identified from both the impact and financial perspectives, form the basis for the strategy and for preparing the content of this 2025 Non-Financial Information Statement.

FARMHISPANIA Group's Contribution to the SDGs

FHG maintains a firm commitment to the 2030 Agenda and to the Ten Principles of the United Nations Global Compact. Within this framework, the FARMHISPANIA Group integrates the SDGs through actions linked to the material matters identified in the double materiality analysis, ensuring that the Group's actions generate economic, social and environmental value throughout the value chain.

During 2025, FHG continued to make progress on the SDGs most directly linked to its impacts, risks and opportunities: **SDGs 3, 6, 8, 12, 13 and 17**. These goals guide the Group's priorities in

health and well-being, responsible resource management, industrial innovation, climate action, ethics and strategic partnerships.

The initiatives and results associated with each SDG are presented below:

SDG 3 – Good Health and Well-being



FHG mainly contributes to targets **3.4**, aimed at reducing by one third, by 2030, premature mortality from non-communicable diseases through prevention and treatment and promoting mental health and well-being, and **3.9**, aimed at substantially reducing, by 2030, the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution.

What we have achieved:

- Occupational health and safety programmes that reduce sick leave
- Workplace health promotion programmes that improve employee health
- Optimisation of synthesis routes, aimed at minimising consumption and waste
- Implementation of a solvent recovery system, enabling a very significant percentage of total consumption to be reused and recycled

SDG 6 – Clean Water and Sanitation



FHG mainly contributes to target **6.4**, aimed at substantially increasing water-use efficiency across all sectors and ensuring sustainable withdrawals and supply of freshwater to address water scarcity and reduce the number of people affected by water scarcity. In addition, the actions developed in water governance and management are aligned with target **6.5**, relating to strengthening integrated water resources management.

What we have achieved:

- Increase water-use efficiency and ensure sustainable management of water resources at industrial plants, through:
- Integration of water risk management into the climate-related risks and opportunities analysis carried out in accordance with TCFD, strengthening governance and strategic planning of the resource
- Implementation of water-saving and water-efficiency best practices launched in 2023
- Incorporation of low-consumption technologies (electronic taps, dual flush systems, efficient cooling systems)

- Establishment, in early 2026, of a specific Water Working Group at FARMHISPANIA S.A., aimed at promoting measures to reduce, improve efficiency and reuse water and to advance towards integrated resource management in line with the ESG 2030 Roadmap

SDG 8 – Decent Work and Economic Growth



FHG mainly contributes to targets **8.2**, aimed at achieving higher levels of economic productivity through diversification, technological upgrading and innovation; **8.3**, aimed at promoting policies that support productive employment, entrepreneurship and SME growth; and **8.8**, which seeks to protect labour rights and ensure safe, healthy and equitable working conditions.

What we have achieved:

- Investing in advanced production processes for high value-added industrial activity
- Creation of qualified, stable and quality employment across all Group companies
- Support for local suppliers and SMEs
- Continuous training and professional development
- Promotion of equal opportunities in diverse environments, where the experience and contribution of all generations are recognised and valued
- A culture of compliance with labour rights and of fostering fair and regulated working conditions, promoting a strong people-centred health, safety and well-being culture focused on risk prevention

SDG 12 – Responsible Consumption and Production



FHG mainly contributes to targets **12.2**, aimed at the sustainable management and efficient use of natural resources; **12.4**, aimed at the environmentally sound management of chemicals and waste; and **12.5**, aimed at reducing waste generation through prevention, reduction, recycling and reuse.

What we have achieved:

- Reuse of 8,428 tonnes of solvents in 2025, reducing the use of virgin resources
- Implementation of a solvent recovery system, enabling a very significant percentage of total consumption to be reused and recycled
- Optimisation of synthesis routes, aimed at minimising consumption and waste
- Circular economy and waste reduction programmes: 39% of waste recovered in 2025 and a 12.83% reduction in hazardous waste in 2025 compared with 2024, with a direct impact on the sustainability of the production process

- Reduction of the carbon footprint thanks to solvent circularity
- Significant economic savings associated with circularity, demonstrating the viability of the sustainable business model
- Monitoring and control of energy, water and raw material consumption

SDG 13 – Climate Action



FHG mainly contributes to targets **13.1**, aimed at strengthening resilience and adaptive capacity to climate-related hazards; **13.2**, aimed at integrating climate change measures into national policies, strategies and plans; and **13.3**, aimed at improving education, awareness-raising and institutional capacity on climate change mitigation.

What we have achieved:

- Climate-related risks and opportunities analysis in accordance with TCFD
- Integration of climate risk into corporate governance and the ESG 2030 Roadmap
- Improvement of operational resilience through energy efficiency and reduced dependence on natural gas
- Validated SBTi targets:
 - – 42% Scopes 1 and 2 by 2030
 - – 25% Scope 3.3 by 2030
- Actual reduction already achieved:
 - ~ 25% Scopes 1 and 2 (2025 vs 2022)
 - ~ 29% Scope 3.3 (2025 vs 2022)
- Progressive replacement of natural gas with renewable electricity
- 100% renewable electricity since 2024
- Reduction of Scope 1 and 2 emissions thanks to the implementation of all these actions, as well as Scope 3.3 and the Scope 3 emissions generated through collaboration with key suppliers and customers under the engagement programme
- Annual climate reporting to CDP since 2023, achieving the highest rating in the years submitted
- Transparency through externally verified sustainability reports (NFIS)

(SDG 17) – Partnerships



FHG contributes to targets **17.16**, aimed at enhancing multi-stakeholder partnerships to support the SDGs, and **17.17**, aimed at encouraging public-private and civil society partnerships.

What we have achieved:

- Participation in sector and business associations such as the European Network for Workplace Health Promotion (ENWHP), COASHIQ, AFAQUIM and the United Nations Global Compact
- Ongoing collaboration with suppliers, customers and scientific organisations
- Participation in leading international initiatives such as SBTi and CDP
- Exchange of climate data with strategic customers, providing carbon footprint data for their products
- Development of the Supplier Engagement Program (2025–2028) to drive decarbonisation of the value chain

Data obtained after the first year of the programme:

- ~74% of customers with SBTi targets, exceeding the 71% target planned for 2029
- ~24% of suppliers with SBTi targets, progressing towards the 71% target planned for 2029

2.5 Key Indicators:

KEY INDICATORS	2025	2024	2023
International sales	90%	89%	92%
R&D investment and expenses	€5,392,986	€6,563,858.43	€5,140,360.68
Grants received	€347,136	€37,854.00	€67,899.42
Fines and sanctions	0	0	0
No. of independent directors	4	4	4
Women in management positions	6.2%	7.2%	7.2%
Women on the Board of Directors	28.6%	28.6%	28.6%
No. of reports of Code of Ethics breaches	2	1	0
Total no. of suppliers assessed against sustainability criteria	57	53	36
Percentage of local suppliers	58%	57.9%	59.3%
No. of audits performed	44	48	51
No. of complaints	42	54 ¹	36
Percentage of local social action ²	100%	100%	75%
No. of employees at year-end	671	662	679
Percentage of women in the workforce	34%	34.29%	33.14%
Percentage of men	66%	65.71%	66.86%
Percentage of the workforce under 30	12.7%	17.37%	18.41%
Percentage of the workforce over 50	23.8%	21.90%	18.70%
Pay gap	1.24%	1.20%	1.28%
Training hours per employee	9.28	12.35	9.67
No. of lost-time accidents ³	7	10	4
No. of occupational diseases	0	0	0
Workforce trained on the Code of Ethics ⁴	93.48%	93.48%	48.75%
Reduction in GHG emissions (Scopes 1 and 2) compared with the baseline year	24.72%	36.07%	16.11% ⁵
Self-generated electricity consumption (MW) (generated through cogeneration)	13,228	17,120	16,112
Reused/recycled solvent (t)	8,428	9,202	8,973
Waste recovered externally	38%	39%	40%
Expenditure on environmental improvement and protection	€2,492,708.53	€2,625,422.28	€2,602,340.93

¹ This increase is attributable to the continuous quality-improvement process for complaint management at Tamarang, implemented at the end of 2023.

² All contributions made in 2024 were directed exclusively towards initiatives within Spain.

³ To reverse the increase in the accident rate, awareness campaigns have been launched in Montmeló, together with daily safety observations.

⁴ All new employees have completed training on the Code of Conduct, thereby ensuring alignment with the Company's ethical and behavioural standards. The figure of 93.48% represents the percentage of employees trained on the new Code of Ethics approved in February 2023. No further training on the Code of Ethics was provided during 2025, as priority was given to training on the Code of Conduct and other key Compliance policies.

⁵ A slight adjustment was made to the reduction percentage following verification of the 2023 carbon footprint.

3. Responsible Business

The FARMHISPANIA Group Sustainability Policy establishes the principle of “having policies and procedures based on good-governance best practices that respond to the principles of responsibility, integrity and ethics, risk management, engagement and dialogue with the value chain, Compliance policies and transparent reporting of results in our day-to-day operations and management.”

In line with this principle, we make decisions within a corporate governance framework that incorporates sustainability as a fundamental part of our long-term vision. We act ethically, responsibly and transparently on the basis of our Code of Ethics, and we extend this way of working throughout our value chain.

We understand the responsible and effective management of the FARMHISPANIA Group as ethical, transparent and responsible conduct towards stakeholders, respect for human rights and the fight against all forms of corruption, all of which are essential to ensuring the company’s long-term sustainability.

The Code of Ethics is based on the Company’s ethical culture and on the development of the Compliance System adopted. It is mandatory for all members of the Group (shareholders, governing bodies and workforce), who must take responsibility for accepting, complying with and supporting the practical application of the Code of Ethics.

The Code of Ethics is implemented through policies, rules, processes and controls that ensure compliance with the obligations established therein and, collectively, set out the Group’s standards and principles to guarantee this responsible and effective management.

The Corporate Governance System oversees compliance with these procedures and policies. Any breaches and/or sanctions must be reported to the body responsible for supervising the operation of the Compliance System.

3.1 Risk identification and management

The FARMHISPANIA Group identifies, controls and manages the risks identified in order to safeguard business objectives, minimise impacts, protect assets, people and the environment, and ensure the company’s long-term sustainability.

All risks that may have a significant impact on the different stakeholders and on the achievement of the company’s objectives are subject to periodic assessment.

The risk factors to which the Group is exposed include:

- **Regulatory risks**, arising from regulatory changes established by the various regulators or changes in social, environmental or legal regulations.
- **Market risk**, relating to the exposure of results and equity to changes in prices and other market variables, such as exchange rates, interest rates, raw-material prices, financial-asset prices and others.

- **Credit risks**, arising from the possibility that a counterparty may fail to meet its contractual obligations and cause an economic or financial loss for the company.
- **Business risks**, defined as uncertainty regarding the behaviour of variables inherent to the businesses, such as demand characteristics, raw-material supply and the emergence of new products.
- **Operational risks**, referring to direct or indirect economic losses caused by inadequate internal processes, technological failures, human error or certain external events. Operational risks include, in addition to accidental risks, legal and fraud risks and those associated with information technologies and cybersecurity (cyberattacks or security incidents that allow access to confidential information or cause an interruption of business activities).
- **Reputational risks**, which include the potential negative impact associated with changes in perception by its various stakeholders.

The FARMHISPANIA Group has established the ESG Framework 2030, which has culminated in the definition of a Sustainability Policy that sets out the principles and commitments based on ESG criteria and a roadmap with a 2030 horizon. Each year, the necessary matters are incorporated into the company's action plans to move towards a sustainable business model that promotes development and contributes to value creation, both for the company and for all its stakeholders, building lasting relationships based on trust, transparency and collaboration.

Within the management systems of the different operational areas, the Group annually reviews the development and trends of the applicable legal requirements, as well as the material matters identified in the double-materiality matrix analysis. These matters cover social and environmental issues, human rights, anti-corruption and bribery, cybersecurity and matters related to society in general. In addition, non-legislated material matters are assessed and managed in accordance with international reference frameworks.

- The Group's commitment to **economic development** and its long-term viability is reflected in investments in research and development, as well as in its ongoing effort to generate sustainable value for shareholders and the community. This commitment is documented annually in the annual accounts, consolidating its approach to responsible and transparent growth. Business responsibility is articulated through the **Code of Ethics** and the **Code of Conduct**, which establish the behaviours expected in relations with employees, society and third parties. The Group also ensures that its **supply chain** operates under responsible sourcing principles, assessing and selecting suppliers that meet the high ethical and environmental standards established in the **Global Sustainable Procurement Policy** and the **Supplier Code of Conduct**.
- The Group has a **Supervisory Body** responsible for monitoring the application of these guidelines and the compliance system, as well as an anonymous whistleblowing channel that allows potential breaches to be reported in full confidentiality.
- Respect for human rights is set out as a fundamental principle in:
 - Code of Ethics
 - Code of Conduct
 - Supplier Code of Ethics

- Sustainable Procurement Policy
- Sustainability Policy
- The commitment to the principles of the United Nations General Assembly in the fight against corruption is set out in the **Anti-Corruption Policy** and the **Anti-Money Laundering Policy**, which are present in all our actions and are mandatory for all Group employees, with the aim of expressing our zero tolerance of any form of corruption.
- **The quality of our products** is key to our business and to patient safety, as demonstrated by the results of the implementation of our **Quality Policy** and **audits by health authorities, customers and suppliers**.
- In 2025, the **Equality and Diversity Policy** was approved, strengthening the Group's commitment to promoting inclusive environments, equal opportunities and respect for plurality in all areas of the organisation.
- **Talent and employee development** are a priority for the development of our business; therefore, in addition to the **Corporate Human Resources Policy**, we develop procedures that enable us to ensure their development:
 - Selection and promotion
 - Onboarding plan
 - Training and development
 - Remote working.
 - Equality and diversity
- The Group recognises the importance of identifying and mitigating risks that may affect its operations and long-term sustainability. For this reason, it has **EHS (Environment, Health and Safety) Policies** implemented with the aim of ensuring a safe and healthy workplace and promoting environmental protection.
- In 2025, the Group approved the **Climate Change Policy**, which establishes climate objectives aligned with the criteria of the Science Based Targets initiative (**SBTi**). The Group works to minimise its carbon footprint through a reduction plan that incorporates progressive actions aimed at mitigating its impacts. Progress and results are reported both in this report and through the **CDP** platform.
- The **prevention of air pollution** is fundamental in the Group's operations, adopting advanced technologies to minimise emissions and comply with the strictest regulations to guarantee air quality.
- It applies **efficient and sustainable practices in the use and consumption of water**, in addition to recycling and carrying out the most appropriate wastewater treatment to preserve this vital resource.
- In the legal sphere, the **Compliance** model and the PPP regulation, through **the Group Compliance Officer**, ensure compliance with the rules and regulations applicable to the Group in order to avoid breaches that could result in financial losses or damage to our reputation.

- **Digitalisation** is a fundamental pillar of the Group's strategy. To improve efficiency and innovation, it implements cutting-edge technological solutions to optimise processes and offer improved products, always with a focus on cybersecurity to protect its own information and that of customers.
- The Group works on **regulatory compliance**, training and employee awareness to ensure the detection and management of cyberattacks and failures in privacy, intellectual property and information confidentiality.
 - Digital disconnection policy in the workplace
 - Rules for the use of IT resources
 - Rules for the use of digital devices
- It considers the **transparency** and reliability of disclosed information, both financial and non-financial, to be key.

We are convinced that, by addressing these risks comprehensively, we not only protect our business but also contribute to the well-being of our employees, patients and the planet.

The Group thoroughly studies and analyses its relationships with:

1) **Public authorities** for any reason related to the Group's activities; for example:

- Receipt and management of inspections by different authorities.
- Obtaining authorisations and licences related to the Group's activities.
- Subscription and signing of public contracts.
- Application for grants and public funds.

2) The **management of processes for contracting works and services with third parties**, mainly related to the activities carried out by the Group.

3) Entering into **donation agreements with public and private entities**.

We periodically update the development of impacts with the results of the different action plans incorporated into the management systems of the various areas of responsibility.

The Management Committee is responsible for the proper management and supervision of the effectiveness of risk management systems, as well as for identifying and discussing any weaknesses detected.

The Board of Directors is responsible for approving the risk management model and is informed of the development of its results through indicators related to this system.

3.2 Ethics, human rights and compliance

The Group's ethical management and compliance model is based on guaranteeing respect for our commitments and principles, ensuring their application by all employees and by the third parties with whom we interact. This framework is articulated through the **Code of Conduct** revised in 2022, the **Code of Ethics** approved in February 2023 and the **Supplier Code of Ethics**, also approved in 2023, which establish the standards of integrity and behaviour expected within the Group.

The values, general guidelines for action and behaviours set out in the Code of Ethics define our conduct, both as an organisation and at individual level. Compliance is mandatory for all persons who form part of the Company, as well as for those who maintain a business relationship with the Group, in the conviction that corporate responsibility and business success are closely linked.

This **Code of Ethics** complements, in certain respects, the **Code of Conduct** approved in 2012 and revised in February 2022. Both documents constitute the guide that directs the application of our values in daily activities and in relationships with our main stakeholders.

All Group employees must certify that they know and apply the Code of Ethics and the policies that develop its principles and must accept compliance with all its provisions. During 2025, training on the Code of Conduct and other key Compliance-system policies was strengthened. At the end of 2025, 93.48% of the Group's workforce had completed the corresponding training.

In 2025, no new training sessions on the Code of Ethics were delivered, as priority was given to training on the Code of Conduct and on the essential policies of the compliance system, with the aim of strengthening the ethical culture and practical knowledge of internal rules.

Within the Group, all questions regarding the interpretation and implementation of the Code of Ethics are resolved by the **Group Compliance Officer**, as a single-person body with autonomy in the exercise of its control functions.

The Group Compliance Officer is responsible for:

- Promoting dissemination of the Code of Ethics and the application of its principles in all Group activities
- Promoting related training for all its professionals, and
- Promoting and coordinating policies to prevent irregular conduct and, especially, conduct classified as a criminal offence.

To ensure effective compliance with the Code of Ethics and the internal regulations that develop it, all employees, as well as any external person linked to the Group, have access to an **Ethics Channel** through which they may submit queries, propose improvements to the compliance system or report irregular conduct of which they are aware or have a well-founded suspicion.

Communications addressed to the Compliance Officer may be made confidentially and, if desired, anonymously, through the platform enabled by the Group for the management of complaints and compliance-related queries.

In addition to this ethics channel, the Group also has the following committees for managing queries, complaints and reports:

- Equality Committee
- Committee for reporting alleged breaches of the anti-corruption policy
- Workplace harassment committee
- Sexual harassment committee

During 2025, the two complaints submitted were managed and closed in accordance with internal procedure. In addition, during the reporting period covered by this report, the FARMHISPANIA

Group did not receive any significant⁶ fines or sanctions in relation to incidents of non-compliance with voluntary codes, industry codes, human rights or legislation, including, among others, the economic, labour, social and environmental areas.

3.3 Sustainable Procurement

The FARMHISPANIA Group has a **Global Sustainable Procurement Policy** that establishes the relationship framework and criteria for supplier selection and assessment processes. To extend these principles to the value chain, the Group strives to maintain stable business relationships with its suppliers and works with them on an ongoing basis to improve on the path towards sustainability.

The **Supplier Code of Conduct** integrates the principles and expected conduct of suppliers regarding:

- Human rights
- Ethics and compliance
- Labour standards
- Safety, health and environment
- Systems for regulating their business operations

In 2025, 465 supplier companies registered their acceptance of FHG's Supplier Code of Conduct, both for services and indirect purchases and for raw-material suppliers. In addition, the FARMHISPANIA Group's commitment to a responsible supply chain is materialised through:

- Voluntary adherence to two leading corporate sustainability initiatives: PSCI (Pharmaceutical Supply Chain Initiative) and EcoVadis, the leading platform for assessing suppliers' ESG performance. During 2025, FARMHISPANIA S.A. renewed its EcoVadis certification, achieving Gold level, while ROLABO OUTSOURCING, S.L. renewed its certification, advancing to Silver level, thereby consolidating the Group's commitment to international sustainability standards in the value chain.
- Proactive participation in **training and programmes initiated by our customers.**
- Inclusion, in supply or quality contracts signed with suppliers, of a **responsible business practices clause** covering the areas of ethics, labour and the environment.
- Supplier assessment through a **questionnaire** prepared on the basis of the PSCI model.

At the FARMHISPANIA Group, this questionnaire has been included in the annual scheduled supplier audits since 2021. In 2025, we received 4 completed questionnaires and no supplier with negative social or environmental impacts was identified.

Raw-material supplier audits are carried out according to an annual plan established by the Quality area. During 2025, 10 audits were performed.

The Group firmly believes that national/local cooperation leads to more sustainable practices, ethically, environmentally and socially. In line with this commitment to contributing to value creation in nearby communities, local suppliers are favoured whenever possible.

⁶ Notifications are considered significant where a final judgment or settlement has been reached and an amount of €100,000 or more has been paid during the reporting period.

In 2025, the percentage of proximity⁷ supplier companies was 58%.

The expenditure represented by local suppliers in the 2023–2025 period is shown below:

	2023	2024	2025
% Proximity supplier companies	59,3%	57,9%	58%
Revenue of proximity supplier companies	56 M€	55 M€	40M€

3.4 Profits and taxes

The FARMHISPANIA Group complies with its commitments regarding the payment of taxes and transparency. Good corporate governance practices establish policies, principles and values that govern the company’s ethical conduct and affect all persons who form part of the Group.

Compliance with the provisions of the tax strategy is supervised by the FARMHISPANIA Group’s governing bodies and reported in the annual accounts.

The FARMHISPANIA Group complements its Code of Conduct with the implementation of specific policies and procedures aimed at preventing corruption, bribery and money laundering.

These procedures make it possible to identify, according to the type and value of financial transactions, the company managers authorised to contract with third parties, authorise expenses or manage the disbursement of funds on behalf of the Group.

The Group also has a detailed procurement procedure describing the different transactions and the levels of authorisation required to carry them out effectively, ensuring transparency and regulatory compliance.

Our policies are designed to ensure absolute integrity and transparency in accounting records and financial statements. Through their implementation, we seek to ensure compliance with the highest ethical and regulatory standards, strengthening confidence in our financial management

The Group’s profit before tax for 2025 was €20,508,311.78. Consolidated tax payment expense in 2025 amounted to €1,961,345.83.

3.5 Grants received

During 2025, the FARMHISPANIA Group received public grants from the Ministry of Labour, the Chamber of Commerce and the *Agència de Gestió d’Ajuts Universitaris i de Recerca*, for a total amount of €347,136.

⁷ Suppliers are considered local where their tax identification number is registered in the same country from which FARMHISPANIA Group manages its procurement activities.

4. Health and Wellbeing

FARMHISPANIA Group's Sustainability Policy establishes the principle of contributing to improving the health and well-being of society as a whole through the development of high value-added APIs that respond to society's healthcare needs, aligned with regulations, international frameworks and the objectives of the 2030 Agenda.

This principle is the Group's *raison d'être*: to develop technologically advanced active pharmaceutical ingredients of the highest quality so that the pharmaceutical industry can supply medicines that make a difference to people's health.

The Quality Policy is aimed at our employees, our products and society in general. Our business model is based on offering innovative products of the highest quality, working with stakeholders with whom we share the same objective.

4.1 Quality and information on our products

Policy and management systems

The quality system covers all business processes that may affect product quality or compliance with applicable regulations. Management approves and periodically reviews the Quality Policy, communicating it both within and outside the Group.

The Group's fine-chemicals production sites, FARMHISPANIA S.A. and ROLABO OUTSOURCING, S.L., are regularly visited and audited by partners and customers, with more than 75 audits carried out over the last five years.

- We work under strict guidelines in accordance with applicable regulations, particularly ICH Q7 "Good Manufacturing Practice Guide for Active Pharmaceutical Ingredients" (GMP), and are regularly inspected by the world's leading health authorities, such as the US FDA, Spain's AEMPS, the Korean FDA and Japan's PMDA.
- The regulatory affairs and quality assurance departments both have extensive experience with regulatory and quality guidelines, providing comprehensive support to our partners.
- We have submitted DMFs to the world's leading health authorities, and CEPs have also been granted.
 - More than 250 DMFs submitted to National Regulatory Agencies in more than 40 countries.
 - 37 US Drug Master Files (USDMFs) submitted to the FDA.
 - 22 Certificates of Suitability to the monographs of the European Pharmacopoeia (CEPs) granted by the EDQM.

For regular assessment of the effectiveness of the Quality system, FARMHISPANIA Group has self-inspection procedures. These include one designed to monitor compliance with established procedures and another focused on actions in response to health-authority inspections and/or

quality audits. Both the production environment and operations are systematically monitored, with any deviations detected being recorded, investigated and appropriately addressed.

In 2025, the Group carried out a total of 44 audits, of which 25 were internal audits conducted by the Group itself and 19 were external audits. By comparison, 48 audits were performed in 2024 (21 internal and 27 external). The results of all audits and inspections carried out in 2025 were satisfactory, with no critical observations identified that represented a risk to the products manufactured.

TAMARANG S.A., the pharmaceutical laboratory responsible for holding the Group's marketing authorisations for medicines, specialises in the development, licensing and supply of medicines to third parties. It does not have its own manufacturing or quality-control facilities and therefore delegates these activities to duly authorised and legally qualified external companies.

4.2 Safety

Product safety

- Our Quality system ensures that all products are designed and developed in accordance with GMP.
- Production and control operations are clearly specified in writing and GMP requirements are adopted.
- Products are not released for sale until authorised persons have certified that each production batch has been produced and controlled in accordance with the established requirements.
- Satisfactory arrangements are in place to ensure that the active ingredients and intermediates we manufacture are stored and distributed so that their quality is maintained throughout their shelf life.

FARMHISPANIA Group applies strict measures across all its processes with the aim of safeguarding consumer health and safety:

- A Quality System that ensures each product is manufactured in accordance with the standards established by Good Manufacturing Practice (GMP).
- All production and control operations are clearly specified in writing, rigorously complying with GMP requirements.
- Products are only released for sale after authorised persons certify that each batch has been produced and controlled in accordance with the established standards.
- The active ingredients and intermediates manufactured are governed by internal provisions that ensure their storage and distribution under optimal conditions, maintaining their quality throughout their shelf life.

Patient safety

TAMARANG S.A., the Group's medicines company, adopts all measures to ensure patient health and safety, complying with European sector regulations, including the following measures:

- **Market release authorisation for each manufacturing batch**, with review of each manufactured batch to confirm that the product meets its specifications and complies with the authorisation conditions before the product is placed on the market.
- **Product stability monitoring.**
- **Product Quality Review**, with the implementation of an annual quality-monitoring programme for all our products.
- **Pharmacovigilance**, with the implementation of a Pharmacovigilance system for the medicines we market in order to detect any adverse reactions and signals arising during commercialisation of the medicine. This system is audited by an external company every three years. The most recent audit was carried out in 2025, with the next scheduled for 2028.

4.3 Commitment to access to health

FARMHISPANIA Group cooperates with organisations to improve access to health and promote active health among employees and society.

Internal programme

Within the framework of the healthy-company model, training and health campaigns are carried out for the Group's employees, aimed, among other things, at acquiring healthy habits such as nutrition and cardiovascular prevention, as detailed in chapter 5.6, promotion of health and well-being at work.

FARMHISPANIA Group has a total of four defibrillators at its facilities, three located at FARMHISPANIA, S.A. and one at ROLABO OUTSOURCING, S.L., which have been made available to the public emergency medical service, allowing them to be used by the public in the event of incidents near FARMHISPANIA Group facilities.

External programme

FARMHISPANIA Group has mechanisms to identify society's needs in order to prioritise its contribution based on the principles of need, proximity and value generation.

Following these principles, the Group's social-action pillars are:

- Access to health.
- Labour-market integration and entrepreneurship.
- Support for local development and culture.

The main social-action projects in 2025 with which we collaborated, through both donations and sponsorships, are organisations with proven experience and reputation:

- **Donation to the *Pascual Maragall* Foundation** to contribute to scientific research in the field of Alzheimer's disease, related neurodegenerative diseases and neuroscience in general.
- **Donation to the *El Xiprer Vallès Oriental* Foundation in Granollers**, providing food to people made vulnerable by loneliness, poverty, exclusion or social marginalisation.

- **Donation to *Cáritas Montmeló***, helping to cover the basic needs of vulnerable families in Montmeló in terms of food and clothing, as well as support for older people.
- **Sponsorship of Montmeló Town Council** to support local culture during the organisation of the town festival, with the aim of increasing the employability of citizens residing in Montmeló.

During 2025, contributions to these organisations amounted to €33,433 in donations and €1,570 in sponsorships.

In the cultural and educational sphere, collaboration with educational institutions continued to be strengthened in 2025, reaching a total of 16 collaborations and significantly exceeding the 10 carried out in 2024:

- Collaboration with **universities** to offer Bachelor's and Master's students in science the opportunity to undertake internships that enable them to apply and assess, in an industrial setting, the knowledge acquired in the classroom.
- Partnerships with **institutes** offering intermediate and advanced vocational training cycles in the chemical field, facilitating the incorporation of internship students so they can receive workplace training and develop their skills in a professional environment.
- Signing of agreements to host internship students under the **DUAL training** model, promoting effective integration between theoretical learning and work experience.

As in 2024, in 2025 100% of contributions were local in scope.

4.4 Complaints and Customer Service

FARMHISPANIA Group has customer-management and customer-service models designed to optimise the receipt and resolution of complaints and enquiries relating to its products. Their main objective is to address customers' questions, grievances and complaints quickly, clearly and with full transparency.

Product complaints relating to FARMHISPANIA S.A. and ROLABO OUTSOURCING, S.L. are managed in accordance with the quality-system procedure entitled "Complaint Management". This procedure classifies complaints as critical or non-critical and also details the steps required for their proper handling.

For its part, TAMARANG S.A. has its own complaint-management system, governed by a procedure that includes a comprehensive register documenting all complaints received.

Depending on the type of complaint, it is managed internally or, where appropriate, referred to an external body, always seeking to provide a response within a maximum period of fifteen days.

Complaints received in 2025

In 2025, the Group received and managed a total of 42 complaints, representing a significant decrease compared with the 54 complaints recorded in 2024. The distribution by activity is presented below:

- **FARMHISPANIA, S.A. and ROLABO OUTSOURCING, S.L.** During 2025, a total of 26 complaints were received, representing an increase compared with the 17 recorded in 2024. All complaints were managed and resolved satisfactorily, and none involved the return of products from the market.
- **TAMARANG, S.A.:** In 2025, 16 complaints were received, representing a significant decrease compared with the 37 recorded in 2024. This decrease is due to the continuous quality-improvement process in complaint management implemented at the end of 2023. All were managed and resolved satisfactorily.

During 2025, as in previous years, there were no product recalls from the market in any of the FARMHISPANIA Group companies.

5. Social and Workforce-Related Matters

FARMHISPANIA Group's Sustainability Policy establishes respect for human rights as a fundamental principle, ensuring equal treatment and non-discrimination at all times. It also promotes the safety, health and well-being of our employees, fostering their professional development, talent and employability in alignment with current legislation, international frameworks and the Sustainable Development Goals of the 2030 Agenda.

In line with this commitment, FARMHISPANIA Group ensures the attraction and retention of the best talent, regardless of origin, gender or age, and creates quality employment in a safe, healthy, diverse, inclusive and supportive workplace. This environment strengthens talent development and leadership, integrating innovation and digitalisation as fundamental pillars in the transition towards new forms of organisation and work, advancing towards the future of employment in companies.

As at 31 December 2025, the Group's workforce comprised 671 employees, of whom 34.42% were women. The average workforce for the year stood at 664.57 people, reflecting the stability of the team and continuity of operations.

5.1 Workforce structure

FARMHISPANIA Group supports the creation of quality employment through permanent contracts, paying particular attention to strengthening labour relations. To ensure a sound, safe and healthy working environment, it implements management systems that are subject to regular audits, ensuring compliance with the highest standards.

The promotion of equality and diversity is an essential part of the Group's philosophy and is embedded in all Human Resources management processes. Equal opportunities and respect for diversity are core values guiding the principles set out in the Code of Conduct. The Code of Ethics also reinforces the commitment to equal opportunities and non-discrimination, applying to employee recruitment, training and promotion processes.

In addition, the Group fosters a collaborative and entrepreneurial culture, with a global perspective that prioritises agility and the achievement of results, all within a framework of responsible ethical values and principles, as established in the Code of Ethics and the Code of Conduct. FARMHISPANIA actively encourages every member of its workforce to seek development opportunities, improve their professional capabilities and keep their knowledge up to date, with the aim of increasing their employability and strengthening their resilience.

All Group workplaces are located in Spain.

Distribution of the workforce by gender, age and professional classification⁸

	2023	2024	2025
Women	225	227	231
Men	454	435	440
TOTAL	679	662	671

Distribution of the workforce by age

	Total	< 30	30-50	>50
2023	679	125	427	127
2024	662	115	402	145
2025	671	85	426	160

Distribution of the workforce by professional category

	Management staff	Technical staff	Administrative staff	Production staff
2023	12	315	47	305
2024	12	317	44	289
2025	16	324	47	284

Total number and distribution of employment contract types

	Permanent	Temporary
2023	662	17
2024	645	17
2025	653	18

Annual average of permanent, temporary and part-time contracts by gender.

	Permanent contracts			Temporary contracts		Full-time		Part-time	
	Total	Women	Men	Women	Men	Women	Men	Women	Men
2023	667.70	206.45	450.86	5.69	4.70	208.98	453.44	3.16	2.12
2024	645.79	216.43	429.36	2.90	6.66	215.93	434.53	3.40	1.49
2025	664.57	224.49	432.98	1.42	5.68	221.83	433.41	4.08	5.25

⁸ The information relates to the workforce as at 31 December.

Annual average of permanent, temporary and part-time contracts by professional category.

	Permanent contracts					Temporary contracts					TOTAL
	Total	Staff management	Technical staff	Admin. staff	Production staff	Total	Staff management	Technical staff	Admin. staff	Production staff	
2023	657.39	11.82	307.88	43.90	293.79	10.31	0	4.84	0.56	4.91	667.70
2024	645.79	12.25	310.10	42.33	281.11	9.56	0	1.55	0.91	7.10	655.35
2025	657.47	14.83	320.97	44.66	277.01	7.10	0	1.29	0.36	5.45	664.57

	Full-time					Part-time					TOTAL
	Total	Staff management	Technical staff	Admin. staff	Production staff	Total	Staff management	Technical staff	Admin. staff	Production staff	
2023	662.42	11.32	311.01	42.31	297.78	5.28	0.50	1.71	2.15	0.92	667.70
2024	650.46	11.75	309.58	41.87	287.26	4.89	0.50	2.07	1.37	0.95	655.35
2025	655.24	14.33	320.16	43.79	276.96	9.33	0.50	2.10	1.23	5.50	664.57

Annual average of contracts by age.

	Permanent contracts				Temporary contracts				Full-time				Part-time			
	Total	<30	30-50	>50	Total	<30	30-50	>50	Total	<30	30-50	>50	Total	<30	30-50	>50
2023	657.39	117.50	417.89	122.04	10.31	8.63	0.16	1.52	662.42	126.09	417.30	119.03	5.28	0	0.75	4.53
2024	645.79	112.93	396.34	136.52	9.56	6.95	0.41	2.20	650.46	119.88	396.75	133.83	4.89	0	0	4.89
2025	657.47	75.10	431.54	150.83	7.10	4.73	0.50	1.87	655.24	75.40	432.04	147.80	9.33	4.43	0	4.90

Number of dismissals by gender, age and professional category

Year	No. of dismissals by gender			No. of dismissals by age				No. of employees by professional category				
	Total	Women	Men	Total	<30	30-50	>50	Total	Management staff	Technical staff	Administrative staff	Production staff
2023	24	6	18	24	8	11	5	24	1	5	1	1
2024	17	3	14	17	8	7	2	17	0	2	2	13
2025	9	4	5	9	2	6	1	9	0	2	1	6

The dismissals recorded during 2025 were due to breaches of employment obligations.

5.2 Diversity, equality and inclusion

FARMHISPANIA Group maintains a firm commitment to diversity, reducing inequalities and social inclusion, promoting these values from Management to all employees in the organisation. In this regard, the Diversity and Equality Policy was approved in 2025, setting out the Group's commitments in this area and reinforcing its determination to move towards a more inclusive, equitable and respectful workplace.

In accordance with the Code of Ethics and Code of Conduct, respect and non-discrimination are fundamental pillars of the Group's philosophy. The way the organisation treats employees, and the way they treat one another, constitutes and reflects the Group's values and corporate culture.

Within this framework, all Group employees, regardless of their position and responsibility, have a duty to treat one another with dignity and respect in order to ensure a pleasant working environment conducive to personal and professional development. The Group rejects and prohibits any form of harassment or abuse of authority, as well as any conduct that may create an intimidating or offensive environment, in line with its commitment to respect and integrity.

If conduct contrary to these principles is detected, any person may submit a report anonymously and confidentially through the Ethics Channel. Following the corresponding investigation, and where appropriate, corrective, disciplinary and protective measures are applied for the persons affected, thereby strengthening the culture of compliance and zero tolerance of inappropriate conduct.

FARMHISPANIA Group has equality plans that comply with current legislation to ensure effective equity between men and women. These plans include a set of measures aimed at guaranteeing equal treatment and opportunities for men and women, as well as eliminating potential gender-based discrimination.

FARMHISPANIA Group has specific protocols to prevent and, where applicable, respond to workplace and sexual harassment situations. The Advisory Committee for Handling Workplace Harassment is the body designated to receive and investigate notifications related to harassment cases issued within the organisation.

These protocols establish that the affected person, or anyone aware of harassment situations, must file the report by means of a written communication addressed to their line manager, department head, Human Resources, the legal department or the works council, setting out the facts as clearly and precisely as possible.

The Group rejects harassment practices of any kind, as well as actions that may lead to discrimination or humiliation. Breach of the Code of Ethics and the Code of Conduct may, where appropriate, result in disciplinary measures.

During 2025, the Group received two harassment reports, one of a sexual nature and one workplace-related; both were resolved following the protocol established for such cases, which is available to everyone through the corporate website (ETHICAL CHANNEL).

The Group is also fully committed to diversity and rejects any form of discrimination, whether on grounds of race, sex, culture, religion, age, opinion or any other personal or social condition. Decisions related to recruitment, promotion and remuneration are made on the basis of objective criteria of qualification, achievements and performance. To apply these policies and principles,

the Group works continuously to promote a committed leadership style and develop a sustainable organisational culture.

The organisation has a diverse, multicultural workforce from different countries around the world:

2023			2024			2025			
No. of employees by country and gender									
Country	Total	Women	Men	Total	Women	Men	Total	Women	Men
Spain	656	217	439	638	220	418	647	225	422
Uruguay	2	0	2	2	0	2	2	0	2
Ucrania	1	0	1	1	0	1	0	0	0
Argentina	1	1	0	1	0	1	1	0	1
United Kingdom	1	0	1	2	0	2	2	0	2
Portugal	2	1	1	3	2	1	2	1	1
Perú	2	0	2	1	0	1	1	0	1
Morocco	1	1	0	0	0	0	0	0	0
Italy	5	1	4	6	1	5	6	1	5
Ireland	1	0	1	1	0	1	1	0	1
Slovakia	1	0	1	1	0	1	1	0	1
Romania	2	1	1	2	1	1	2	1	1
Moldova	0	0	0	0	0	0	0	0	0
Russia	1	1	0	1	1	0	1	1	0
Belgium	1	0	1	1	0	1	1	0	1
Brazil	1	1	0	1	1	0	1	1	0
Nicaragua	1	1	0	0	0	0	0	0	0
Mexico	0	0	0	1	1	0	2	1	1
Hungary	0	0	0	0	0	0	1	0	1
TOTAL	679	225	454	662	227	435	671	231	440

The Group promotes a climate of respect, dignity and equal opportunities, with the aim of creating an appropriate working environment that facilitates the balanced achievement of its employees' personal and professional goals. The organisation promotes the development of professional careers based on objective performance and capability criteria, maintaining a proactive approach to training and the acquisition of new skills that strengthen and retain internal talent.

The Group is also committed to the labour-market integration of people with disabilities, paying particular attention to their specific needs. The production facilities have accessibility measures designed to facilitate access, mobility and evacuation in emergency situations for people with reduced mobility or hearing impairment.

In 2025, FARMHISPANIA Group employed 13 people with functional diversity at its workplaces, representing an increase of three people compared with 2024.

People with functional diversity	2023	2024	2025
Women	2	2	3
Men	8	8	10
TOTAL	10	10	13

5.3 Work organisation and labour relations

The FARMHISPANIA Group respects and guarantees the fundamental rights of freedom of association and collective bargaining for all employees, in compliance with applicable legislation and the relevant collective bargaining agreement. This principle, set out in the Code of Ethics and Code of Conduct, ensures a framework of protection and transparency.

Trade union elections determine the composition of the works council and the employee representatives, who act as interlocutors between the organisation's management and the parties involved in collective bargaining. Trade union representatives are allocated paid time to perform their duties.

All employees of the FARMHISPANIA Group are covered by the company's collective bargaining agreement, labour legislation, personnel policies, and the guidelines set out in its Code of Ethics and Code of Conduct. The organisation respects the right to freedom of association and recognises the right to collective bargaining, upholding freedom of association and trade union membership, as well as participation in trade union elections without fear of retaliation, intimidation or harassment.

The Works Councils at the operating sites comprise 22 employee representatives and maintain regular dialogue with the organisation. With regard to working time management, FARMHISPANIA has a Working Time Management and Digital Disconnection Policy aimed at improving the planning of processes and tasks, thereby supporting employees' work-life balance.

The organisation has a working calendar established in accordance with applicable legislation, defining working days and public holidays, together with measures set out in collective bargaining agreements to organise working time and ensure compliance with labour regulations. In addition, wherever possible, the Group avoids making organisational changes that could affect employees' personal lives and provides sufficient advance notice of any necessary decisions.

FARMHISPANIA has implemented various work-life balance measures to facilitate the integration of employees' personal, family and professional lives, including working flexibility for circumstances such as paternity, maternity, caring for family members and childcare.

These measures include partial remote working, regulated by Royal Decree-Law 28/2020, which allows employees to perform their duties remotely for up to 40% of their effective quarterly working time (equivalent to two days per week), provided that the role permits it.

The Group guarantees all employees the right to digital disconnection once the working day has ended. To support an effective work-life balance, the policy stipulates that no work-related communications will be sent during holidays, personal leave days, weekly rest periods, authorised leave, periods of incapacity for work or extended leave.

5.4 Training and development

The FARMHISPANIA Group actively promotes the continuous development of its workforce's skills and competencies by providing specific training to enhance the technical qualifications required to perform their duties. This training contributes not only to employees' professional growth, but also to their personal development, fostering their employability and strengthening their resilience.

The Group's Code of Ethics and Code of Conduct include a commitment to professional development, ensuring equal opportunities and work-life balance. The organisation guarantees non-discrimination on the grounds of age, race, colour, sex, religion, political opinion, national origin, social background or disability, promoting an inclusive and equitable working environment.

All Group employees have received specific training on the principles and conduct set out in the Code of Ethics, ensuring a clear understanding of the expected standards of behaviour.

The Group also has procedures in place to identify training needs, incorporate them into the annual training plan and allocate the resources required for their implementation.

During the 2025 financial year, a total of 6,226.5 hours of training were delivered. The breakdown by gender and professional category is shown below:

		Training by gender			Training by professional category				
		Total	Women	Men	Total	Managem ent staff	Technical staff	Administrative staff	Production staff
2023	No. of people trained	368	180	188	368	0	322	6	40
	Hours	6,568.5	3,559.91	3,008.59	6,568.5	0	5,407	831.50	330
2024	No. of people trained	563	277	286	563	8	368	30	157
	Hours	8,175.85	4,026.80	4,149.05	8,175.85	64	5,611.85	1,928.50	571.50
2025	No. of people trained	664	340	324	664	17	529	39	79
	Hours	6,226.5	3,580.67	2,645.83	6,226.5	68	4,956.50	522	680

In 2025, the total number of people trained increased from 563 in 2024 to 664. Conversely, the volume of training hours decreased from 8,175.85 hours in 2024 to 6,226.5 hours in 2025. These changes mainly reflect the need to address workforce requirements arising from regulatory and technological developments, strengthening employees' ability to perform their duties efficiently and in line with the Group's updated training and professional development standards.

During the 2025 financial year, the total training hours delivered were equivalent to an average of 9.28 hours per person. Although lower than the figure recorded in 2024, this result reflects the strengthening of internal capabilities and the Group's continued commitment to the professional development of its workforce. It demonstrates the enhancement of skills in a constantly evolving environment and the alignment of training with the actual needs of the business.

The Group has a **performance appraisal system** that provides the basis for identifying and managing internal talent and supporting the professional growth of its teams. This model makes it

possible to align expectations, identify development needs and promote a culture focused on continuous improvement and the recognition of performance.

5.5 Remuneration

The FARMHISPANIA Group has a remuneration policy defined within the framework of its equality plan and aligned with sector-specific criteria. This policy promotes equal treatment between men and women, and its remuneration model is designed to reward each employee's level of responsibility and professional experience, while ensuring both internal equity and external competitiveness.

The Group's remuneration system is governed by the applicable collective bargaining agreements, which establish the base salary for each professional category. Pay differences between employees may arise only from factors such as length of service or remuneration supplements associated with specific positions.

Distribution of employees by gender and professional classification⁹

	2023		2024		2025	
	Men	Women	Men	Women	Men	Women
Management staff	11	1	11	1	15	1
Technical staff	170	145	168	149	174	150
Administrative staff	14	33	12	32	16	31
Production staff	259	46	244	45	235	49

Average remuneration and its evolution broken down by gender, age and professional category or equal value

		Management staff	Technical staff	Administrative staff	Production staff
2023	Women ¹⁰	-	32,811	33,490	23,174
	Men	140,034	44,564	42,526	30,385
2024	Women ¹¹	-	34,877	31,596	24,822
	Men	122,233	47,394	44,776	30,578
2025	Women ¹²	-	40,569	37,747	28,570
	Men	164,442	54,534	47,250	36,124

⁹ The workforce as at 31 December has been taken into account.

¹⁰ Information on the salaries of senior management, broken down by gender, is not provided, as there is only one woman in this professional category.

¹¹ Information on the salaries of senior management, broken down by gender, is not provided, as there is only one woman in this professional category.

¹² Information on the salaries of senior management, broken down by gender, is not provided, as there is only one woman in this professional category.

Average remuneration by age

	2023	2024	2025
<30	23,179	24,516	25,005.86
30-50	36,879	36,969	42,711.12
>50	48,801	50,452	59,410.49

The differences observed in average remuneration between certain groups are mainly due to factors such as length of service and the inclusion of different professional categories within the same groups.

The average remuneration figures reported and used to calculate the pay gap correspond to the projected theoretical annual gross remuneration¹³. Normalised remuneration¹⁴ has also been used as the assessment criterion for these calculations.

The following table presents the gender pay gap data¹⁵ broken down by professional category:

	2023	2024	2025
	PAY GAP	PAY GAP	PAY GAP
Management staff	1.26%	1.09%	1.20
Technical staff	1.36%	1.36%	1.34
Administrative staff	1.27%	1.42%	1.25
Production staff	1.31%	1.23%	1.26
Average FHG pay gap	1.28%	1.20%	1.24

5.6 Occupational health and safety

The FARMHISPANIA Group has a **Health, Safety and Environmental Policy** that sets out the Group's commitment in this area and firmly aims to support all operations in achieving the goal of zero injuries, accidents and occupational diseases. We conduct our activities with due consideration for risks, minimising their impact, ensuring regulatory compliance and promoting good working conditions.

To manage these matters, the FARMHISPANIA Group has an **Occupational Risk Prevention Management System**, which is regularly audited by our customers, either directly or within the framework of the Pharmaceutical Supply Chain Initiative (**PSCI**), helping us keep the management

¹³ **Average remuneration:** the sum of all basic salaries (annual gross + actual variable pay) within the same occupational category throughout the 2025 financial year, divided by the total number of people in that category.

¹⁴ **Standardised remuneration:** fixed salary + comparable variable pay, i.e. calculated on the basis of full-time working hours and annualised.

¹⁵ **Gender pay gap:** the difference between men's and women's gross hourly pay, expressed as a percentage of men's gross hourly pay.

system up to date. In addition, the FARMHISPANIA, S.A. and ROLABO OUTSOURCING, S.L. sites undergo periodic sustainability assessments through the **EcoVadis** platform.

In 2025, 1 customer EHS audit and one audit of the Occupational Risk Prevention Management System were conducted. Of particular note, the FARMHISPANIA, S.A. site was awarded an **EcoVadis** Gold Medal, while ROLABO OUTSOURCING, S.L. received a Silver Medal.

Employee health and safety are fundamental values for our Group. Accordingly, the organisation implements and promotes all preventive measures required to maintain a safe and healthy working environment. The performance of the management systems in place is monitored periodically through key indicators, regular safety inspections, and internal and external audits.

Occupational accidents and occupational diseases

During 2025, the Group's workplaces recorded a total of 7 minor occupational accidents resulting in lost time, representing a significant reduction from the 10 minor accidents reported in the previous year. This improvement reflects the effectiveness of the preventive actions implemented, particularly the impact of the awareness campaign and the increased number of safety observations carried out at FARMHISPANIA, S.A., where the reduction in accident rates was especially notable.

As a result of this performance, FARMHISPANIA, S.A. received an official communication from COASHIQ while this report was being prepared, awarding the company a certificate of recognition for its low accident rate. This distinction acknowledges the company's commitment to industrial safety and its efforts to reduce occupational accidents. As in previous years, no occupational diseases were recorded at any of the Group's workplaces.

	2023		2024		2025	
Total number of occupational accidents ¹⁶ and occupational diseases	Men	Women	Men	Women	Men	Women
Number of accidents WITH lost time	2	2	6	4	6	1
Number of days lost due to accident	78	10	224	124	227	8
Number of accidents WITHOUT lost time	11	1	8	2	9	2
Number of occupational diseases	0	0	0	0	0	0
Number of days lost due to occupational diseases	0	0	0	0	0	0
TOTAL NO. OF ACCIDENTS	13	3	14	6	15	3

Accident data are used to calculate frequency and severity rates, which are compared, for reference purposes, with the corresponding industry figures published by COASHIQ¹⁷.

¹⁶ In 2025, there were six commuting accidents, five of which resulted in sick leave and one which did not. In accordance with the applicable regulations, commuting accidents are not taken into account when calculating frequency and severity incidents.

¹⁷ COASHIQ: *Comisión Autónoma de Seguridad Higiene en el Trabajo de Industrias Químicas y Afines*.

	2023		2024		2025	
Occupational accident indicators	FHG	COASHIQ	FHG	COASHIQ	FHG	COASHIQ
Frequency rate ¹⁸	3.42	6.99	8.71	6.53	6.54	7.18
Severity rate ¹⁹	0.08	0.39	0.30	0.19	0.22	0.28

In compliance with applicable legislation and collective bargaining agreements, the FARMHISPANIA Group guarantees the protection of its employees' labour rights. These agreements cover, among other matters, occupational safety, health and well-being, with particular emphasis on implementing preventive measures and fostering relations and dialogue with employee representatives.

All FARMHISPANIA Group employees are covered by the occupational health and safety system. In addition, joint health and safety committees have been established at each production site to ensure compliance with applicable regulations. These committees meet periodically to address and manage occupational health and safety matters.

Total hours of absenteeism

The FARMHISPANIA Group defines absenteeism as absences arising from medical leave due to illness or accident, as well as leave relating to marriage, childbirth, childcare, illness of immediate family members, breastfeeding, bereavement and other circumstances.

During the 2025 financial year, absenteeism amounted to 111,279 hours, representing a significant increase compared with 80,620.05 hours in 2024. This rise was mainly due to medical leave for temporary incapacity, occupational accidents, and the increase in leave and authorised absences resulting from new regulations, particularly those relating to maternity, paternity and breastfeeding, as well as the extension of leave for the admission to hospital or hospitalisation of relatives up to the second degree.

Promotion of workplace health and well-being

The FARMHISPANIA Group has an in-house medical team dedicated to monitoring employee health. Its main objectives are to prevent occupational diseases, conduct role-specific medical examinations at the Group's own facilities and raise awareness of the importance of health care. The Group also promotes a culture of safety and well-being encompassing physical, emotional and mental aspects.

To ensure compliance with occupational health legislation, the Group manages this area through an integrated approach, incorporating health considerations into all organisational policies.

¹⁸ The frequency rate has been calculated on the basis of the theoretical hours worked by gender.

$$F.R. = \frac{N^{\circ} \text{ of accidents} \times 10^6}{N^{\circ} \text{ of hours worked}}$$

¹⁹ The severity rate takes into account the theoretical hours worked by gender.

$$S.R. = \frac{N^{\circ} \text{ of lost days} \times 10^3}{N^{\circ} \text{ of hours worked}}$$

Each year, the FARMHISPANIA Group conducts medical examinations in accordance with applicable legislation. These are tailored to profiles established in advance on the basis of each position's risk assessment, the Medical Service's annual report and the corresponding epidemiological study.

FARMHISPANIA, S.A. is part of the European Network for Workplace Health Promotion (ENWHP) through the Luxembourg Declaration, and the Zaragoza site joined this initiative in 2023. Activities are organised periodically to promote healthy habits, improve nutrition, prevent cardiovascular disease, and provide health-focused training and campaigns.

The following actions carried out in 2025 are particularly noteworthy:

- Consulting on healthy eating habits.
- Health promotion through physical exercise (padel matches, gym discounts, etc.).
- Health promotion through smoking cessation.
- Training in first aid and defibrillators.

The FARMHISPANIA Group has four defibrillators at its facilities: three at the FARMHISPANIA, S.A. site and one at the ROLABO OUTSOURCING, S.L. site. These devices are operational to ensure an immediate response in cases of cardiac arrest, both within and outside the Group's facilities, as they are also available to the public emergency medical service.

6. Environmental Matters

6.1 Environmental management

Through its Sustainability Policy, the FARMHISPANIA Group establishes the development of all its activities with the utmost respect for the environment as a fundamental principle. This commitment is reflected in the responsible and efficient use of resources, the promotion of the circular economy and an active contribution to combating climate change. The organisation also addresses environmental challenges through policies aligned with the European Green Deal, ESG criteria, applicable environmental legislation and the United Nations 2030 Agenda Sustainable Development Goals, thereby consolidating a coherent framework for action focused on continuous improvement.

The organisation demonstrates its commitment to people's health and environmental protection through its Health, Safety and Environmental Policy, applying a responsible approach to operations at its sites. Priority is given to risk assessment, the minimisation of environmental impacts and regulatory compliance, contributing to sustainable development across its three pillars: economic, social and environmental.

The FARMHISPANIA Group is also committed to the SBT initiative for reducing CO₂ emissions and improving the environmental aspects of its products, while promoting the principles of the circular economy.

This environmental commitment is reinforced through the implementation of an Environmental Management System (EMS), which includes an Environmental Policy and standardised procedures to ensure the responsible conduct of operations. The EMS is regularly subject to external audits performed by:

- Customers, within the framework of the EHS (Environmental, Health & Safety) management system.
- Customers, through the Pharmaceutical Supply Chain Initiative (PSCI).
- EcoVadis sustainability assessors.

The Environmental Management System also includes procedures establishing methodologies to identify and assess compliance with legal and other requirements relating to environmental aspects. Furthermore, in response to identified environmental risks, the organisation applies the precautionary principle, implementing protective measures in situations of uncertainty to prevent and avoid environmental damage.

In 2025, the FARMHISPANIA Group allocated a total of €2,492,708.53 to environmental improvements as part of its commitment to environmental protection and prevention.

6.2 Resource consumption optimisation

The optimisation and efficient use of resources, together with their responsible management, are among the FARMHISPANIA Group's fundamental environmental commitments. Energy, water and

raw material consumption is managed with due consideration for the diversity of the product portfolio manufactured each year and the need to ensure increasingly sustainable processes.

The organisation regards resource consumption as a key aspect of its environmental management and implements measures to strengthen control and reduce usage. These actions include investing in the best available technologies, actively promoting renewable energy and raising awareness among everyone involved in the process.

Main consumption at the production plants:

	2023	2024	2025
Raw materials:	12,030 t	11,608 t	9,574 t
Electricity (grid):	11,911,723 kWh	15,001,694 kWh	15,306,392 kWh
Natural gas:	8,287,770 m ³ N	7,967,307 m ³ N	8,040,500 m³N
Diesel fuel:	41,891 L	27,050 L	18,736 L
Water:	150,763 m ³	133,717 m ³	139,898 m³

The FARMHISPANIA Group maintains a strategy focused on efficiency and progressive decarbonisation. In 2025, the high-efficiency cogeneration plant at FARMHISPANIA, S.A. generated 13,228 MWh for self-consumption in manufacturing processes, representing a 22.7% reduction compared with the 17,120 MWh generated in the previous year. This decrease was consistent with lower operational availability and the transition towards greater consumption of electricity from renewable sources. The Zaragoza cogeneration plant ceased operations in 2023.

Natural gas and grid electricity consumption remained stable between 2024 and 2025. It should also be noted that the introduction of additional electric industrial trucks to replace diesel-powered units enabled a further reduction in diesel consumption at the production plants during 2025.

With regard to raw materials, industrial solvent consumption declined again in 2025, reinforcing the trend observed in previous years. A total of 8,428 tonnes were recovered for internal reuse, compared with 9,202 tonnes in the previous year. This commitment to solvent circularity avoided the purchase of virgin raw materials and reduced the generation and management of associated waste. It also significantly reduced transport requirements and emissions linked to the solvent's full life cycle, further strengthening the Group's commitment to the circular economy, resource efficiency and climate action.

Of the total water withdrawn in 2025, 94% came from wells and 6% from the municipal supply network, broadly in line with the previous year. Following the exceptional drought conditions experienced in Catalonia in recent years, the FARMHISPANIA plant continued to apply the good practices introduced in 2023 to optimise water consumption.

These measures include the installation of sensor-operated taps, dual-flush toilets in washrooms and a cooling system in the new laboratory fume cupboards at the FARMHISPANIA, S.A. plant. At the beginning of 2026, a dedicated Water Working Group was established at the FARMHISPANIA, S.A. plant to strengthen the sustainable management of this critical resource. Its mission is to promote actions aimed at reducing consumption, improving water efficiency in production

processes and identifying opportunities for reuse and recirculation, in line with the ESG Roadmap 2030.

Efficient resource management is a strategic priority for the FARMHISPANIA Group, which allocates the resources required to drive continuous improvement and reduce the environmental impact of its operations.

6.3 Climate Change

The FARMHISPANIA Group's commitment to reducing greenhouse gas (GHG) emissions, as part of its contribution to combating climate change, is fully integrated into the Sustainability Policy and is specifically developed in the Climate Change Policy approved in 2025. This framework reinforces the Group's ambition to progress towards more efficient, low-carbon operations, consolidating climate management aligned with current standards and expectations.

Since 2023, the Group has maintained a climate-related risk and opportunity assessment in accordance with the Task Force on Climate-related Financial Disclosures (TCFD), integrating climate governance, risk management and strategic planning in line with international best practices.

In 2025, the FARMHISPANIA Group reaffirmed its commitment to climate action by joining the Science Based Targets initiative (SBTi), thereby consolidating its intention to set science-based reduction targets aligned with the Paris Agreement.

The Group also maintains its commitment to climate transparency through the Carbon Disclosure Project (CDP). In 2025, results were disclosed and the Group once again achieved the highest rating in the SME category ("B"), recognising the strength of its climate strategy.

Both the calculation of the Group's carbon footprint and its emissions reduction plan are prepared in accordance with Royal Decree 214/2025, which regulates the carbon footprint registry, offsetting and emissions reduction plans in Spain.

Carbon Footprint Calculation

The Group takes a strategic approach to measuring and reducing all three scopes of greenhouse gas emissions, covering direct emissions, indirect emissions from energy consumption and impacts associated with the value chain. This approach is a core pillar of the Group's climate management and is integrated into the commitments established in its Sustainability Policy and Climate Change Policy.

The complete organisational carbon footprint is calculated annually, using 2022 as the base year and applying the international standards of the *GHG Protocol*.

The consolidation boundary corresponds to FARMHISPANIA Group S.L. and includes the production sites of FARMHISPANIA, S.A. and ROLABO OUTSOURCING, S.L., as well as the energy consumed at the Group's various corporate offices.

2022–2030 Reduction Plan

The FARMHISPANIA Group has established an Emissions Reduction Plan using 2022 as the base year, consistent with the climate commitments defined in its Sustainability Policy and Climate Change Policy. The Plan includes actions aligned with the Paris Agreement and compatible with a 1.5°C pathway, reinforcing the Group's ambition to progress towards low-carbon operations.

Within the framework of the Science Based Targets initiative (SBTi), the Group has set near-term targets that guide its decarbonisation strategy and enable systematic assessment of climate performance and progress towards the commitments established for 2030.

The **validated SBTi reduction plan targets** are:

- A 42% reduction in Scope 1 and Scope 2 emissions by 2030.
- A 25% reduction in Scope 3 subcategory 3.3 emissions by 2030.

These targets have been defined across the organisational boundary of the corporate carbon footprint, ensuring consistency between the emissions inventory and reduction planning.

To ensure delivery of the Plan, the Group has established an annual monitoring system based on calculation and verification of the complete carbon footprint, enabling it to track the evolution of emissions against the Plan, the effectiveness of the measures implemented and the degree of alignment with the SBTi targets.

Governance of the Plan is led by the CEO, who ensures its implementation, monitoring and alignment with the established SBTi climate targets and commitments.

Strategic Lines of Action

The FARMHISPANIA Group's initiatives to reduce GHG emissions are structured around three strategic pillars:

- Renewable energy and energy efficiency.
- Process optimisation to reduce consumption.
- Promotion of responsible energy-use behaviours.

Some of the actions implemented in 2025 are highlighted below:

- 100% renewable electricity consumption at the FARMHISPANIA, S.A. and ROLABO OUTSOURCING, S.L. plants.
- External verification by Bureau Veritas of the 2024 carbon footprint, covering Scopes 1, 2 and 3.
- Complete calculation of the 2025 carbon footprint.
- Public disclosure of the 2025 climate results through CDP.
- Public commitment to the SBTi and approval of the decarbonisation targets in the first quarter of 2025.
- Launch of an engagement project with key suppliers and customers aimed at driving reductions in Scope 3 emissions.

Other actions continuing from previous years are also noteworthy:

- Solvent reuse and recycling.
- Use of Quantum cooling equipment featuring more efficient technology.
- Use of electric industrial trucks.
- Use of LED lighting.
- Energy efficiency audits.
- Process monitoring and control.

Carbon Footprint Results

The 2025 results for the Group's complete organisational carbon footprint, covering Scopes 1, 2 and 3 and compared with 2023 and 2024, are presented below:

Scope	Associated with:	2023 (t _{eq} CO ₂)	2024 ²⁰ (t _{eq} CO ₂)	2025 (t _{eq} CO ₂) *
Scope 1. <i>Direct emissions</i>	Primarily natural gas and diesel consumption.	17,896.80	17,224.79	17,218.38
²¹ Scope 2. <i>Indirect emissions</i>	Electricity consumption	1,300.69	0	0
Scope 3²². <i>Indirect emissions</i>	Purchase of raw materials, processing of products sold, transport, etc.	104,685.15	113,300.86	74,641.84
TOTAL emissions		123,882.54	130,525.65	91,860.22

(*) Emissions associated with the 2025 financial year were still being calculated when this report was drafted. The complete 2025 carbon footprint will be available by the end of May 2026, following verification.

Progress against the 2022 base year

- **Scope 1:** approximately 25% reduction in emissions compared with the base year (2022).
- **Scope 2:** a 100% reduction in emissions compared with the base year (2022).
- **Scope 3:** approximately 29% reduction in emissions compared with the base year (2022).

The Group remains committed to further reducing emissions across all three scopes in the coming years.

²⁰ Scope 1 and Scope 3 data have been slightly adjusted following a review of the 2024 natural gas consumption data.

²¹ These emissions were calculated using the market-based approach, which is based on the company's energy purchase agreements, irrespective of the energy mix of the local electricity grid.

By contrast, Scope 2 emissions calculated using the location-based approach amounted to 2,323.30 t_{eq} CO₂ in 2025. This calculation is based on the average carbon intensity of the electricity grid at the location where the energy is consumed, without taking into account specific renewable energy purchase agreements, thereby reflecting the actual energy mix of the grid.

²² Scope 3 data cover all applicable GHG Protocol categories. The data provided include information from the 2022 base year onwards.

Recognition

As a result of the Group's climate-action performance, FARMHISPANIA, S.A. received an official communication from COASHIQ while this report was being prepared, awarding the company a Special Jury Mention Diploma for the project "FARMHISPANIA Group's Comprehensive Climate Action Strategy". This recognition highlights the company's commitment to climate action, emissions reduction and continuous improvement in environmental management.

6.4 Industrial emissions

The FARMHISPANIA Group complies with applicable legal requirements concerning emissions. Its objective is to reduce atmospheric emissions of all types of pollutants, including light and noise emissions. This commitment goes beyond compliance with statutory emission limits and pursues continuous improvement in relation to the organisation's environmental impact.

Annual solvent balances are prepared at the Group's production sites in compliance with legislation on volatile organic compound emissions. These data are reported at European level through the PRTR Register (European Pollutant Release and Transfer Register).

The production plants are equipped with systems for treating emissions from manufacturing processes, including refrigerant-mixture condensers for volatile compounds, gas scrubbers and filters for solids.

In addition, periodic acoustic measurements are conducted using sound-level monitoring in the external environment, together with light-pollution controls.

6.5 Circular economy

The circular economy is a fundamental pillar of the FARMHISPANIA Group's environmental management. The organisation optimises available resources by implementing strategies focused on reduction, reuse and recycling.

Whenever possible, priority is given to reusing materials, with only those that cannot be utilised in any other way being considered waste. To achieve this objective, each production plant has a Solvent Recovery Unit (SRU) specifically dedicated to this environmental purpose.

As a result of the commitment to circularity, the purchase of 8,428 tonnes of solvents was avoided in 2025 through direct reuse or recycling following prior treatment in the SRUs. This figure is slightly lower than the 9,202 tonnes avoided in 2024, mainly due to the production mix.

This initiative is particularly relevant because, in the pharmaceutical sector, solvent reuse is subject to regulatory restrictions associated with quality standards.

Waste management

The FARMHISPANIA Group manages its resources responsibly, prioritising the minimisation of waste generation as a fundamental part of its environmental management.

Waste minimisation at source is a strategic priority. The organisation focuses on optimising the management of solvents generated by its chemical activities by improving segregation, reuse where technically feasible, and recycling at source. As a result of this commitment, a total of 8,428

tonnes of solvents were reused in 2025, either directly or through recycling after treatment in the Solvent Recovery Unit (SRU), thereby avoiding the generation of associated hazardous waste.

With regard to non-hazardous waste, the Group promotes the separate collection of recoverable materials generated by its activities, such as paper, cardboard and plastic.

In addition, the company submits an annual waste declaration in compliance with applicable legislation, reporting this information to the competent authority.

Waste is managed according to its type, recognising that the quantities generated may vary depending on the portfolio of products manufactured.

A summary of the data for the 2025 financial year, together with its evolution and a breakdown by waste classification, is presented below:

	2023 Quantity (t)	2024 Quantity (t)	2025 Quantity (t)
Hazardous waste	5,534	4,912	4,345
Non-hazardous waste	451	382	333
Totals:	5,985	5,295	4,678

It should be noted that hazardous waste generation decreased by 12.83% in 2025 compared with 2024. In addition, 617 fewer tonnes of hazardous and non-hazardous waste were generated than in the previous year.

By treatment type:

	2023	2024	2025
Recovery	40%	39%	38%
Disposal	60%	61%	62%

In 2025, the proportion of waste sent for recovery was slightly lower than in the previous year.

The FARMHISPANIA Group includes detailed information on each waste stream and its destination in the annual waste declarations prepared each year for submission to the competent authorities.

The organisation promotes various improvement initiatives relating to waste treatment and management, encouraging direct contact and active collaboration with the authorised waste management operators with which it works.

Given the nature of the FARMHISPANIA Group's activities, food waste is not considered a significant aspect.

Effluent management

The FARMHISPANIA Group's production plants are equipped with Industrial Wastewater Treatment Plants (IWWTPs), incorporating advanced control systems to ensure proper management and that discharged water quality complies with applicable legislation. Each plant also has an in-house laboratory and specific management and self-monitoring procedures.

In 2025, the volume of water discharged through the sewerage network amounted to 82,953 m³, representing a slight decrease compared with the 84,664 m³ recorded in the previous year.

6.6 Biodiversity protection

The FARMHISPANIA Group has no production sites located in areas protected for biodiversity purposes, thereby ensuring that its operations do not interfere with or pose a threat to sensitive habitats or the conservation of protected species.

6.7 Environmental taxonomy

The EU Taxonomy is a classification system designed to provide a common understanding of economic activities that make a substantial contribution to the European Union's climate and environmental objectives, and is a key component of the European Green Deal.

The European Commission has recently approved several amendments to the European Union Taxonomy framework aimed at simplifying disclosure requirements, introducing materiality criteria and updating the climate and environmental delegated acts.

However, the requirement to disclose information in accordance with the EU Taxonomy for the 2025 financial year does not apply to FARMHISPANIA Group, as it is not a public-interest entity (PIE).

The organisation continues to monitor regulatory developments in order to prepare appropriately for their potential application in future reporting cycles.

Annex 1: About this Report

This Report has been prepared in accordance with the provisions of Law 11/2018 on non-financial information, as well as the requirements of Royal Decree 214/2025 concerning the carbon footprint and emissions reduction plan.

The FARMHISPANIA Group uses the GRI (Global Reporting Initiative) reporting standards as the reference framework for preparing the content, following the standards available on the website www.globalreporting.org.

In addition and following the recommendation of the joint ICAC–CNMV communication of November 2025, this report is presented with reference to the European Sustainability Reporting Standards (ESRS), published in 2023. This reference does not imply full application of the requirements of those standards. To facilitate understanding and comparability, Annex 4 includes a conceptual traceability index showing the correspondence between the content of the Non-Financial Information Statement and the ESRS disclosure requirements.

The report includes information and data for the full 2025 financial year and, in certain cases, incorporates data for 2024 and 2023 relating to the FARMHISPANIA Group, a nationally based, family-owned company whose parent and Group holding company is RIOLACORBET S.L. (Calle J, 3, 50016 Zaragoza), with the following ownership interests:

COMPANY	% OWNERSHIP	REGISTERED OFFICE
FARMHISPANIA Group S.L.	100%	Calle J, 3, 50016 Zaragoza
FARMHISPANIA, S.A.	100%	Paseo Independencia, 34 planta P, puerta I, 50004 Zaragoza
ROLABO OUTSOURCING, S.L.	100%	Pg. Malpica II CL J 3, 50016 Zaragoza
TAMARANG, S.A.	70%	C/ Balmes, núm. 85 planta 2; 08008 Barcelona

This **Non-Financial Information Statement** forms part of the entity's consolidated management report and has been prepared in compliance and alignment with the requirements established by **Law 11/2018 of 29 December on non-financial information and diversity**, approved by the Spanish Congress of Deputies on 13 December 2018. This law amended the Commercial Code, the consolidated text of the Spanish Companies Act approved by Royal Legislative Decree 1/2010 of 2 July, and Law 22/2015 of 20 July on statutory auditing, in relation to non-financial information and diversity.

In compliance with **Royal Decree 214/2025**, the Group has incorporated the following into this Non-Financial Information Statement:

- ✓ Calculation and reporting of the corporate carbon footprint, including Scope 1 and Scope 2 emissions, as well as those Scope 3 emissions considered relevant.
- ✓ Preparation and monitoring of an Emissions Reduction Plan to 2030, setting out the planned targets, milestones and measures for mitigating emissions.

- ✓ Integration of this information into the Group's overall sustainability reporting framework.

The purpose of this Non-Financial Information Statement is to provide a balanced and reasonable representation of the Group's sustainability information, including data and information useful to stakeholders and users of corporate information.

In this context, through this document, the FARMHISPANIA Group reports on its performance in relation to environmental, social and economic matters, workforce matters, human rights and impacts on the community that are relevant to the organisation in the conduct of its activities.

For the purposes of the Non-Financial Information Statement, RIOLACORBET S.L. and all its subsidiaries are considered to form the FARMHISPANIA Group. With regard to **environmental data**, the reporting date is 31 December 2025 and the information relates solely to the production sites of FARMHISPANIA S.A. and ROLABO OUTSOURCING S.L., as the main impacts in these areas are generated predominantly at those facilities.

Conversely, information relating to **social and economic matters, workforce matters, human rights and impacts on the community** includes data from all companies within the Group and refers to the full reporting period covered by this report.

In preparing this **Non-Financial Information Statement**, the guidelines and requirements established for report preparation have been considered, using the current version of the **Global Reporting Initiative (GRI Standards)** as a **reference**:

- Publish a GRI content index.
- Provide a statement of use.
- Notify GRI of the use of the standards as a reference for preparing this report by sending the relevant information to: reportregistration@globalreporting.org.

Likewise, to determine the **content** and provide a comprehensive view of the most significant impacts on the economy, the environment and people, the following criteria established by GRI have been applied:

- Stakeholder engagement.
- Double materiality assessment.

In addition, the GRI principles have been considered to ensure the **quality and appropriate presentation of the information** contained in this Report:

- Accuracy
- Balance
- Clarity
- Comparability
- Completeness
- Sustainability context
- Timeliness
- Verifiability

The FARMHISPANIA Group prepares its consolidated Non-Financial Information Statement annually together with its consolidated financial statements.

The information contained in this Non-Financial Information Statement has been verified in accordance with the revised International Standard on Assurance Engagements 3000 (ISAE 3000), currently in force, with a limited assurance scope. This verification was performed by **Bové Montero y Asociados S.L.** as an independent assurance services provider and in compliance with applicable legislation. The results of the verification are included in this report. For any queries relating to this report and its contents, please contact: einf@fhrt.com.

Annex 2: List of Associations and Entities

The FARMHISPANIA Group is a member of, or actively collaborates with, various associations and institutions, reinforcing its commitment to innovation, sustainable development and excellence in the sector:

- *Asociación de Fabricantes de Química Fina (AFAQUIM)*
- *Federación Empresarial Catalana del Sector Químico (FEDEQUIM)*
- *Asociación empresarial para la gestión de la Seguridad Industrial y la Salud Laboral en las industrias químicas y afines (COASHIQ)*
- European Chemical Industry Council (CEFIC)
- Active Pharmaceutical Ingredients Committee (APIC)
- European Network for Workplace Health Promotion (ENWHP)
- Pharmaceutical Supply Chain Initiative (PSCI)
- Corporate Social Responsibility/sustainability (EcoVadis)
- Confederación Española de Organizaciones Empresariales, comisión de medio ambiente (CEOE Aragón)
- *Universidad Autónoma de Barcelona (UAB)*
- *Universidad de Barcelona (UB)*
- Commitment to the Science Based Targets initiative (SBTi)
- Participation in Carbon Disclosure Project (CDP)
- United Nations Global Compact (since January 9th 2026)

Annex 3: Law 11/2018 & GRI Table of Contents

STATEMENT OF USE

The FARMHISPANIA Group has prepared this sustainability report for the period from 1 January to 31 December 2025 with reference to the GRI Standards.

GRI 1	Foundation 2021	
LAW 11/2018	GRI indicator	NFIS section
GENERAL INFORMATION		
	2-22 Statement on sustainable development strategy	1
a) A brief description of the Group's business model, including its business environment, organisation and structure, the markets in which it operates, its objectives and strategies, and the main factors and trends that may affect its future development.		
a) A brief description of the Group's business model , including its business environment, organisation and structure, the markets in which it operates, its objectives and strategies, and the main factors and trends that may affect its future development.	2-1 (2021) Organisational details	2.1/2.2
	2-2 (2021) Entities included in the organisation's sustainability reporting	2.1/Annex 1
	2-3 (2021) Reporting period, frequency and contact point	Annex 1
	2-5 (2021) External assurance	Annex 1
	2-6 (2021) Activities, value chain and other business relationships	2.2//3.3
	2-7 (2021) Employees	5.1
	2-8 (2021) Workers who are not employees	3.3
	2-16 (2021) Communication of critical concerns	3.1/3.2
	2-27 Compliance with laws and regulations	3.2
b) A description of the policies applied by the Group in relation to these matters, including the due diligence procedures implemented to identify, assess, prevent and mitigate significant risks and impacts, as well as verification and control procedures, including the measures adopted.	3-3 (2021) Management of material topics	3.1
	2-22 (2021) Statement on sustainable development strategy	2.4
	2-23 (2021) Policy commitments	3.1
	2-24 (2021) Embedding policy commitments	2.3/3.1

	2-25 (2021) Processes to remediate negative impacts	3.1/3.2/3.3
	2-26 (2021) Mechanisms for seeking advice and raising concerns	2.3/3.2/4.4
	2-9 (2021) Governance structure and composition	2.3
	2-10 (2021) Nomination and selection of the highest governance body	2.3
	2-12 (2021) Role of the highest governance body in overseeing the management of impacts	2.3
	2-13 (2021) Delegation of responsibility for managing impacts	3.1
	2-14 (2021) Role of the highest governance body in sustainability reporting	2.3
	2-17 (2021) Collective knowledge of the highest governance body	2.3
c) The principal risks associated with the Group's activities, including, where relevant and proportionate, its business relationships, products or services that may have adverse effects in these areas, and how the Group manages them, explaining the procedures used to identify and assess them in accordance with the relevant national, European or international reference frameworks. Information must be included on the impacts identified, with a breakdown thereof, particularly the principal short-, medium- and long-term risks.	2-15 (2021) Conflicts of interest	2.3
	2-16 (2021) Communication of critical concerns	2.3/3.2
	3-1 (2021) Process to determine material topics	2.4
	3-2 (2021) List of material topics	2.4
	3-3 (2021) Management of material topics	Throughout the NFIS Annex 4

ENVIRONMENTAL INFORMATION

Detailed information on the current and foreseeable effects of the company's activities on the environment and, where applicable, on health and safety; environmental assessment or certification procedures; resources allocated to environmental risk prevention; application of the precautionary principle; and the amount of provisions and guarantees for environmental risks.	3-3-d (2021) Describe the actions taken to manage the topic and related impacts	6.1
– Pollution: measures to prevent, reduce or remediate carbon emissions that seriously affect the environment, taking into account any form of activity-specific air pollution, including noise and light pollution.	305-7 (2016) Nitrogen oxides, sulphur oxides and other significant air emissions	6.4

– Circular economy and waste prevention and management: measures for waste prevention, recycling, reuse, other forms of recovery and disposal; actions to combat food waste.	3-3-d (2021) Describe the actions taken to manage the topic and related impacts	6.5
	303-2 (2018) Management of water discharge-related impacts	6.5
	306-1 (2020) Waste generation and significant waste-related impacts	6.5
	306-2 (2020) Management of significant waste-related impacts	6.5
	306-3 (2020) Waste generated	6.5
	306-4 (2020) Waste diverted from disposal	6.5
	306-5 (2020) Waste directed to disposal	6.5
	Food waste	6.5
Sustainable use of resources: water consumption and water supply in accordance with local constraints; raw material consumption; and measures taken to improve energy efficiency and the use of renewable energy.	3-3 (2021) Management of material topics	6.2
	301-1 (2016) Materials used by weight or volume	6.2
	302-1 (2016) Energy consumption within the organisation	6.2
	303-5 (2018) Water consumption	6.2
Climate change: significant elements of greenhouse gas emissions generated by the company's activities, including the use of the goods and services it produces; measures adopted to adapt to the consequences of climate change; voluntary medium- and long-term reduction targets; and the means implemented to achieve them.	3-3-d (2021) Describe the actions taken to manage the topic and related impacts	6.3
	305-1 (2016) Direct GHG emissions (Scope 1)	6.3
	305-2 (2016) Energy indirect GHG emissions (Scope 2)	6.3
	305-3 (2016) Other indirect GHG emissions (Scope 3)	
	305-5 (2016) Reduction of GHG emissions	6.3
– Biodiversity protection: measures taken to preserve or restore biodiversity; impacts caused by activities or operations in protected areas.	304-2 (2016) Significant impacts of activities, products and services on biodiversity	6.6
	304-3 (2016) Habitats protected or restored	6.6

INFORMATION ON SOCIAL AND WORKFORCE-RELATED MATTERS

2– Employment: total number and distribution of employees by gender, age, country and professional classification; total number and distribution of employment contract types; annual	2-7 (2021) Employees	5.1
	2-19 (2021) Remuneration policies	5.5
	2-20 (2021) Process to determine remuneration	5.5

average number of permanent, temporary and part-time contracts by gender, age and professional classification; number of dismissals by gender, age and professional classification; average remuneration and its evolution, broken down by gender, age and professional classification or work of equal value; gender pay gap; remuneration for equal positions or the company average; average remuneration of directors and senior executives, including variable remuneration, allowances, severance payments, contributions to long-term savings schemes and any other compensation, broken down by gender; implementation of digital disconnection policies; and employees with disabilities.	405-1 (2016) Diversity of governance bodies and employees	2.3/5.1/5.2
	405-2 (2016) Ratio of basic salary and remuneration of women to men	5.5
– Work organisation: organisation of working time; number of absenteeism hours; measures intended to facilitate work-life balance and encourage both parents to share family responsibilities.	3-3-d (2021) Describe the actions taken to manage the topic and related impacts	5.3
	Digital disconnection policies	5.3
	Work-life balance measures	5.2
	Absenteeism	5.6
– Health and safety: occupational health and safety conditions; occupational accidents, particularly their frequency and severity, and occupational diseases, broken down by gender.	3-3-d (2021) Describe the actions taken to manage the topic and related impacts	5.6
	403-1 (2018) Occupational health and safety management system	5.6
	403-2 (2018) Hazard identification, risk assessment and incident investigation	5.6
	403-3 (2018) Occupational health services	5.6
	403-4 (2018) Worker participation, consultation and communication on occupational health and safety	5.6
	403-5 (2018) Worker training on occupational health and safety	5.6
	403-6 (2018) Promotion of worker health	5.6
	403-8 (2018) Workers covered by an occupational health and safety management system	5.6
	403-9 (2018) Work-related injuries	5.6
	403-10 (2018) Work-related ill health	5.6
– Labour relations: organisation of social dialogue, including procedures for informing and consulting employees and negotiating with them; percentage of employees covered by collective bargaining agreements by country; and an assessment of collective bargaining	3-3-d (2021) Describe the actions taken to manage the topic and related impacts	5.3
	2-30 (2021) Collective bargaining agreements	5.3

agreements, particularly in the field of occupational health and safety.		
– Training: policies implemented in the field of training; total number of training hours by professional category.	3-3-d (2021) Describe the actions taken to manage the topic and related impacts	5.4
	404-1 (2016) Average hours of training per year per employee	5.4
– Equality and diversity: measures adopted to promote equal treatment and opportunities for women and men; equality plans (Chapter III of Organic Law 3/2007 of 22 March on effective equality between women and men); measures adopted to promote employment; protocols against sexual and gender-based harassment; the integration and universal accessibility of persons with disabilities; and the policy against all forms of discrimination and, where applicable, diversity management.	2-7 (2021) Employees	5.1/5.2
	406-1 (2016) Incidents of discrimination and corrective actions taken	3.2

INFORMATION ON RESPECT FOR 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; reports of human rights violations; promotion of and compliance with the provisions of the fundamental conventions of the International Labour Organization concerning respect for freedom of association and the right to collective bargaining; elimination of discrimination in employment and occupation; elimination of forced or compulsory labour; and the effective abolition of child labour.	3-3-d (2021) Describe the actions taken to manage the topic and related impacts	3.1/3.2
	2-23 (2021) Policy commitments	3.1
	406-1 (2016) Incidents of discrimination and corrective actions taken	3.2
	409-1 (2016) Operations and suppliers at significant risk for incidents of forced or compulsory labour	3.3
	407-1 (2016) Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	3.3
	408-1 (2016) Operations and suppliers at significant risk for incidents of child labour	3.2
	412-1 (2016) Operations that have been subject to human rights reviews or impact assessments	3.2
	412-2 (2016) Employee training on human rights policies or procedures	3.2/5.4
	412-3 (2016) Significant investment agreements and contracts containing human rights clauses or that underwent human rights screening	3.2
	414-2 (2016) Negative social impacts in the supply chain and actions taken	3.3

INFORMATION RELATING TO THE FIGHT AGAINST CORRUPTION AND BRIBERY

Measures adopted to prevent corruption and bribery; measures to combat money laundering; and contributions to foundations and non-profit organisations.	3-3-d (2021) Describe the actions taken to manage the topic and related impacts	3.1
	205-1 (2016) Operations assessed for risks related to corruption	3.1
	205-2 (2016) Communication and training on anti-corruption policies and procedures	3.1
	205-3 (2016) Confirmed incidents of corruption and actions taken	3.2
	Contributions to foundations and non-profit organisations	4.3

INFORMATION ON SOCIETY

– Company commitments to sustainable development: the impact of the company's activities on employment and local development; the impact of its activities on local communities and the territory; relations maintained with local community stakeholders and the forms of dialogue with them; and partnership or sponsorship activities.	3-3-d (2021) Describe the actions taken to manage the topic and related impacts	2.3/2.4/2.5
	2-28 (2021) Membership associations	Annex 2
	2-29 (2021) Approach to stakeholder engagement	2.4
	203-1 (2016) Infrastructure investments and services supported	2.5/6.1
– Subcontracting and suppliers: inclusion of social, gender-equality and environmental matters in the procurement policy; consideration of suppliers' and subcontractors' social and environmental responsibility; and monitoring and audit systems and their results.	3-3-d (2021) Describe the actions taken to manage the topic and related impacts	3.3
	204-1 (2016) Proportion of spending on local suppliers	3.3
	308-1 (2016) New suppliers that were screened using environmental criteria	3.3
	414-1 (2016) New suppliers that were screened using social criteria	3.3
– Consumers: consumer health and safety measures; complaint systems, complaints received and their resolution.	3-3-d (2021) Describe the actions taken to manage the topic and related impacts	3.1/4.1/4.2
	416-1 (2016) Assessment of the health and safety impacts of product and service categories	4.4
	416-2 (2016) Incidents of non-compliance concerning the health and safety impacts of products and services	4.4
– Tax information: profits obtained by country; corporate income tax paid; and public subsidies received.	207-2 (2019) Tax governance, control and risk management	3.4
	201-4 Public subsidies received	3.5

Annex 4: Alignment Index

referenced to ESRS

This index shows the correspondence between the content of the 2025 Non-Financial Information Statement and the disclosure requirements of the European Sustainability Reporting Standards (ESRS), published by the European Commission in July 2023. Although these standards are currently under review by the European Commission under the Omnibus package, this reference is provided solely for traceability and technical-reference purposes and in no way constitutes a statement of compliance with the ESRS.

STATEMENT OF USE

The FARMHISPANIA Group has prepared this sustainability report for the period from 1 January to 31 December 2025, using the European ESRS standards published in 2023 as a reference.

LAW 11/2018	With reference to the 2023 European ESRS standards	
	ESRS requirement	NFRS section
	GENERAL MATTERS	
a) A brief description of the Group's business model, including its business environment, organisation and structure, the markets in which it operates, its objectives and strategies, and the principal factors and trends that may affect its future development.	ESRS 2-SBM-1 Description of the business model, context, markets, value chain and strategic positioning	2.1/2.2/2.3
	ESRS 2-SBM-2 Stakeholders' interests and expectations regarding the business model and how they influence the strategy.	2.4
	ESRS 2-SBM-3 Trends and external factors affecting the business, material impacts, risks and opportunities.	2.2/ 2.5
b) A description of the policies applied by the Group in relation to these matters, including the due diligence procedures implemented to identify, assess, prevent and mitigate significant risks and impacts, together with verification and control procedures and the measures adopted.	ESRS 2-GOV-1 Policies, responsibilities and governance structure.	2.3
	ESRS 2-GOV-2 Integration of ESG objectives into management and oversight.	2.3
	ESRS 2-IRO-1 Due diligence procedures: identification, assessment, prevention, mitigation and monitoring of risks and impacts.	2.4
c) The principal risks associated with the Group's activities, including, where relevant and proportionate, its business relationships, products or services that may have adverse effects in these areas, and how the Group manages them, explaining the procedures used to identify and assess them in accordance with the relevant national, European or international reference frameworks. Information must be included on the	ESRS 2-IRO-2 Identification and assessment of material impacts, risks and opportunities, including the time horizon.	2.4

impacts identified, with a breakdown thereof, particularly the principal short-, medium- and long-term risks.		
How the report was prepared	ESRS 1-BP-1 and BP-2 How the report was prepared (addressing Article 2.6, basis for presenting information, of Law 11/2018)	Annex 1
Detailed information on the current and foreseeable effects of the company's activities on the environment and, where applicable, on health and safety; environmental assessment or certification procedures; resources allocated to environmental risk prevention; application of the precautionary principle; and the amount of provisions and guarantees for environmental risks.	ESRS 2-SBM-3 External trends and ESG factors: foreseeable effects, regulatory developments and future environmental context GOV-2 Integration into management; IRO-1 Risks and opportunities (Chapter 3) IRO-1 Impacts, risks and opportunities; current effects, environmental risks, provisions and guarantees	2.2 /6
– Pollution: measures to prevent, reduce or remediate carbon emissions that seriously affect the environment, taking into account any form of activity-specific air pollution, including noise and light pollution.	E2-1 Policy	3.1/ 6.1/6.4
	E2-2 Actions and plans	
	E2-3 Targets	
	Internal pollution KPIs	
– Circular economy and waste prevention and management: measures for waste prevention, recycling, reuse, other forms of recovery and disposal; actions to combat food waste.	E5-1 and E3-1 Policies	3.1/
	E5-2 and E3-2 Actions and plans	6.1/6.5/2.5
	E5-3 and E3-3 Targets	
	E5-1 Policies	
	E5-2 Actions and plans	
	E5-3 Targets	
Sustainable use of resources: water consumption and water supply in accordance with local constraints; raw material consumption; and measures taken to improve energy efficiency and the use of renewable energy.	Internal waste KPIs	
	E3-1 and E3-2 Water policies and actions	3.1/
	Internal water KPIs	6.1/6.2/2.5
	Internal water KPIs	
	E1-1 Policies; E1-2 Energy actions	
	Internal energy KPIs	
	Internal energy KPIs	
	E5-1 Policies	
	E5-2 Actions and plans	
	E5-3 Materials and resources targets	
	E5-2 Actions and plans	
	E5-3 Materials and resources targets	

E1-5 Energy consumption within the organisation		
Climate change: significant elements of greenhouse gas emissions generated by the company's activities, including the use of the goods and services it produces; measures adopted to adapt to the consequences of climate change; voluntary medium- and long-term reduction targets; and the means implemented to achieve them.	E1-1 Policies	3.1/ 6.1 / 6.3 /2.5
	E1-3 Actions and plans	
	E1-6: GHG emissions data (Scopes 1, 2 and 3) are reported as KPIs, not as compliance with E1-6	
	E1-7 Mitigation projects	
	E1-1 (Reduction Plan)	
E1-4 (GHG emissions reduction targets)		
– Biodiversity protection: measures taken to preserve or restore biodiversity; impacts caused by activities or operations in protected areas.	Not material	
2– Employment: total number and distribution of employees by gender, age, country and professional classification; total number and distribution of employment contract types; annual average number of permanent, temporary and part-time contracts by gender, age and professional classification; number of dismissals by gender, age and professional classification; average remuneration and its evolution, broken down by gender, age and professional classification or work of equal value; gender pay gap; remuneration for equal positions or the company average; average remuneration of directors and senior executives, including variable remuneration, allowances, severance payments, contributions to long-term savings schemes and any other compensation, broken down by gender; implementation of digital disconnection policies; and employees with disabilities.	S1-1 Employment policies	3.1/ 5.1
	S1-10 (Total number of employees; distribution by gender, age, country and category); S1-7 (Contract types); dismissals; employees with disabilities	
	S1-3 Working conditions	5.2 / 5.3 / 5.5
	S1-8 Remuneration and pay gap	
	S1-4 (Diversity of governance bodies and employees)	2.3 / 5.1/5.2
– Work organisation: organisation of working time; number of absenteeism hours; measures intended to facilitate work-life balance and encourage both parents to share family responsibilities.	S1-9 (Organisation of working time) and S1-9 Work-life balance measures	5.3 / 5.6
	S1-1 Digital disconnection policies; S1-13 Well-being	
	S1-10 (Absenteeism)	

– Health and safety: occupational health and safety conditions; occupational accidents, particularly their frequency and severity, and occupational diseases, broken down by gender.	S1-6 Occupational health and safety management system; hazard identification, risk assessment and incident investigation; occupational health services; workforce participation, consultation and communication on occupational health and safety; workforce training; health promotion; personnel covered by the management system; and work-related injuries	5.6
– Labour relations: organisation of social dialogue, including procedures for informing and consulting employees and negotiating with them; percentage of employees covered by collective bargaining agreements by country; and assessment of collective bargaining agreements, particularly in the field of occupational health and safety.	S1-7 and S1-8 (Collective bargaining agreements)	5.3
– Training: policies implemented in the field of training; total number of training hours by professional category.	S1-6 Training and skills development	5.4
	G1-6 Business conduct training (ethics, harassment prevention and compliance)	
	S1-5 Skills and qualifications	
– Equality and diversity: measures adopted to promote equal treatment and opportunities for women and men; equality plans (Chapter III of Organic Law 3/2007 of 22 March on effective equality between women and men); measures adopted to promote employment; protocols against sexual and gender-based harassment; the integration and universal accessibility of persons with disabilities; and the policy against all forms of discrimination and, where applicable, diversity management.	S1-13 Professional development	
	S1-12 (Incidents of discrimination and corrective actions taken)	3.2 / 5.2
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; reports of human rights violations; promotion of and compliance with the fundamental	S1-1 Group commitments on human rights, Code of Ethics, and principles of equality, non-discrimination, respect and dignity	3.2
	S1-2 Processes for identifying, assessing and managing human rights risks; integration into Compliance and people management	

conventions of the International Labour Organization concerning freedom of association and the right to collective bargaining; elimination of discrimination in employment and occupation; elimination of forced or compulsory labour; and the effective abolition of child labour.	S1-3 Potential risks: discrimination, harassment, equal treatment, working conditions and freedom of association	3.2/ 5.2 /2.5
	S1-4 Harassment protocols, reporting channels, preventive measures, mandatory training and internal controls	
	S1-5 Ethics channel, confidentiality, whistleblower protection and case management	
	G1-6 Training in ethics, equality, diversity, harassment prevention and Compliance	
	S1-7 Indicators: reports received, cases managed, training delivered and corrective measures	
	S2-1 and S2-2 Human rights requirements in the supply chain, contractual clauses and ESG assessments	3.1 /3.3
Measures adopted to prevent corruption and bribery; measures to combat money laundering; and contributions to foundations and non-profit organisations.	G1-2 Integrity Policy, Code of Ethics, principles of conduct, and prohibition of bribery, gifts and conflicts of interest	3.1 /3.2
	G1-3 Criminal compliance system, internal controls, oversight by the Ethics and Compliance Committee, and segregation of duties	
	G1-4 Identification and assessment of corruption risks, analysis of sensitive processes and mitigation measures	
	G1-5 Selection criteria, Compliance controls, validation by the Ethics Committee and prevention of undue influence	
	G1-1 Participation in sector and business associations, with integrity and transparency criteria	2.2 / 2.4 / Annex 2
	G1-6 Confidential reporting channel, whistleblower protection, case management and response times	3.2 /5.2
	G1-7 Mandatory training in ethics, compliance, bribery prevention and conflicts of interest	3.2 /2.5
	G1-8 Indicators: reports received, cases managed, training delivered and controls performed	
Commitment to sustainable development: social and community policies.	S3-1 Commitments and policies towards communities: principles, scope and identification of needs	3.1 / 4.1 /4.3 / 4.4
	S3-2 Actions to manage impacts on communities: monitoring and effectiveness assessment	Anexo 2 / 2.5
	Internal partnership KPIs	
	G1-1 Membership of associations: non-commercial external relationships	Annex 2

	G1-5 Governance of donations: criteria, Compliance controls and validation	4.3 / 2.5
– Subcontracting and suppliers: inclusion of social, gender-equality and environmental matters in the procurement policy; consideration of suppliers' and subcontractors' social and environmental responsibility; and monitoring and audit systems and their results.	S2-1 ESG policies and criteria applied to suppliers	3.1 / 3.3
	S2-2 Due diligence: ESG assessment, EcoVadis, contractual clauses, review of critical suppliers and monitoring	
	S2-3 Identification and management of impacts, risks and opportunities in the supply chain	
	Internal supply chain KPIs	
	S2-5 Relationships with vulnerable or special-category suppliers	
– Consumers: consumer health and safety measures; complaint systems, complaints received and their resolution.	S4-1 Consumer policies: quality, safety and transparency	3.1 / 4.1 / 4.4
	S4-2 Due diligence: risk management, pharmacovigilance and audits	
	S4-3 Complaint mechanisms: channels, records and pharmacovigilance	
	Internal complaints KPIs	
	S4-5 Consumer information: clarity, accessibility and regulatory compliance	
– Tax information: profits obtained by country; corporate income tax paid; and public subsidies received.	G1-1 and G1-2 (Tax policy and strategy)	3.1 / 2.3
	G1-5 (Tax governance, control and risk management)	
	Profits by country	3.4
	Corporate income tax paid	3.4
	ESRS 2 Context	3.5
	G1-5 Public subsidies received	

Annex 5: Verification Report

INFORME DE VERIFICACIÓN INDEPENDIENTE DEL ESTADO DE INFORMACION NO FINANCIERA CONSOLIDADO DE RIOLACORBET, S.L. Y SOCIEDADES DEPENDIENTES DEL EJERCICIO 2025

A los Socios de RIOLACORBET, S.L.:

De acuerdo al artículo 49 del Código de Comercio hemos realizado la verificación, con el alcance de seguridad limitada, del Estado de Información No Financiera Consolidado adjunto (en adelante EINF) correspondiente al ejercicio anual finalizado el 31 de diciembre de 2025, de **RIOLACORBET, S.L.** (en adelante la Sociedad dominante) y sociedades dependientes (en adelante, el Grupo) que forma parte del Informe de Gestión consolidado del Grupo.

El contenido del EINF incluye información adicional a la requerida por la normativa mercantil vigente en materia de información no financiera que no ha sido objeto de nuestro trabajo de verificación. En este sentido, nuestro trabajo se ha limitado exclusivamente a la verificación de la información identificada en las tablas incluidas en el EINF adjunto.

RESPONSABILIDAD DE LOS ADMINISTRADORES

La formulación del EINF incluido en el Informe de Gestión consolidado del Grupo, así como el contenido del mismo, es responsabilidad de los Administradores de la Sociedad dominante. El EINF se ha preparado de acuerdo con los contenidos recogidos en la normativa mercantil vigente y siguiendo los criterios de los *Sustainability Reporting Standards de Global Reporting Initiative* (estándares GRI), en base a una selección de estándares o partes de su contenido, así como criterios del Pacto de Naciones Unidas, habiendo sido referenciados a lo largo del EINF.

Esta responsabilidad incluye asimismo el diseño, la implantación y el mantenimiento del control interno que se considere necesario para permitir que el EINF esté libre de incorrección material, debida a fraude o error.

Los Administradores de **RIOLACORBET, S.L.** son también responsables de definir, implantar, adaptar y mantener los sistemas de gestión de los que se obtiene la información necesaria para la preparación del EINF.

NUESTRA INDEPENDENCIA Y GESTIÓN DE CALIDAD

Hemos cumplido con los requerimientos de independencia y demás requerimientos de ética del Código Internacional de Ética para Profesionales de la Contabilidad (incluyendo las normas internacionales sobre independencia) emitido por el Consejo de Normas Internacionales de Ética para Profesionales de la Contabilidad (Código de Ética del IESBA, por sus siglas en inglés)

que está basado en los principios fundamentales de integridad, objetividad, competencia y diligencia profesionales, confidencialidad y comportamiento profesional.

Nuestra firma aplica la Norma Internacional de Gestión de la Calidad (NIGC) 1, que requiere que la firma diseñe, implemente y opere un sistema de gestión de la calidad que incluya políticas y procedimientos relativos al cumplimiento de los requerimientos de ética, normas profesionales y requerimientos legales y reglamentarias aplicables.

El equipo de trabajo ha estado formado por profesionales expertos en revisiones de Información no Financiera y, específicamente, en información de desempeño económico, social y medioambiental.

NUESTRA RESPONSABILIDAD

Nuestra responsabilidad es expresar nuestras conclusiones en un informe de verificación independiente de seguridad limitada basándonos en el trabajo realizado. Hemos llevado a cabo nuestro trabajo de acuerdo con los requisitos establecidos en la Norma Internacional de Encargos de Aseguramiento 3000 Revisada en vigor, “Encargos de Aseguramiento distintos de la Auditoría o de la Revisión de Información Financiera Histórica” (NIEA 3000 Revisada) emitida por el Consejo de Normas Internacionales de Auditoría y Aseguramiento (IAASB) de la Federación Internacional de Contadores (IFAC) y con la Guía de Actuación sobre encargos de verificación del Estado de Información No Financiera emitida por el Instituto de Censores Jurados de Cuentas de España.

En un trabajo de seguridad limitada los procedimientos llevados a cabo varían en su naturaleza y momento de realización, y tienen una menor extensión, que los realizados en un trabajo de seguridad razonable y, por lo tanto, la seguridad que se obtiene es sustancialmente menor.

Nuestro trabajo ha consistido en la formulación de preguntas a la Dirección, así como a las diversas unidades del Grupo que han participado en la elaboración del EINF, en la revisión de los procesos para recopilar y validar la información presentada en el EINF y en la aplicación de ciertos procedimientos analíticos y pruebas de revisión por muestreo que se describen a continuación:

- Reuniones con el personal del Grupo para conocer el modelo de negocio, las políticas y los enfoques de gestión aplicados, los principales riesgos relacionados con esas cuestiones y obtener la información necesaria para la revisión externa.
- Análisis del alcance, relevancia e integridad de los contenidos incluidos en el EINF del ejercicio finalizado el 31 de diciembre de 2025 en función del análisis de materialidad realizado por el Grupo y descrito en el apartado 2.4, considerando contenidos requeridos en la normativa mercantil en vigor.
- Análisis de los procesos para recopilar y validar los datos presentados en el EINF del ejercicio finalizado el 31 de diciembre de 2025.

- Revisión de la información relativa a los riesgos, las políticas y los enfoques de gestión aplicados en relación a los aspectos materiales presentados en el EINF del ejercicio finalizado el 31 de diciembre de 2025.
- Comprobación, mediante pruebas, en base a la selección de una muestra, de la información relativa a los contenidos incluidos en el EINF del ejercicio finalizado el 31 de diciembre de 2025 y su adecuada compilación a partir de los datos suministrados por las fuentes de información.
- Obtención de una carta de manifestaciones de los Administradores y la dirección.

CONCLUSIÓN

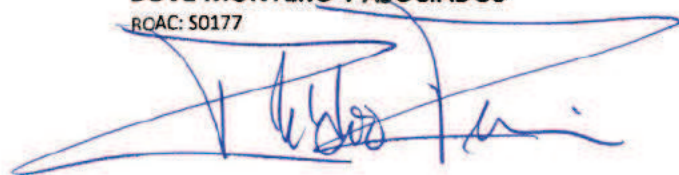
Basándonos en los procedimientos realizados en nuestra verificación y en las evidencias que hemos obtenido, no se ha puesto de manifiesto aspecto alguno que nos haga creer que el EINF del Grupo correspondiente al ejercicio anual finalizado el 31 de diciembre de 2025 no ha sido preparado, en todos sus aspectos significativos, de acuerdo con los contenidos recogidos en la normativa mercantil vigente y siguiendo los criterios de los estándares GRI seleccionados, así como aquellos otros criterios descritos de acuerdo a lo mencionado para cada materia en la tabla "Trazabilidad de contenidos Ley 11/2018" anexo 3 del citado Estado.

USO Y DISTRIBUCIÓN

Este informe ha sido preparado en respuesta al requerimiento establecido en la normativa mercantil vigente en España, por lo que podría no ser adecuado para otros propósitos y jurisdicciones.

BOVÉ MONTERO Y ASOCIADOS

ROAC: 50177



Ilídio Cesar Ferreira

Socio Auditor

ROAC: 22350

Barcelona, 30 de junio de 2026

**Col·legi
de Censors Jurats
de Comptes
de Catalunya**

BOVÉ MONTERO
Y ASOCIADOS, S.L.

2026 Núm. 20/26/08195

IMPORT COL·LEGIAT: 30.00 EUR

Regist distintiu d'altres situacions

